
**FISCAL MANAGEMENT AND CONTROL
ADMINISTRATIVE EXPENDITURES**

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25-950 CLAIMING ADMINISTRATIVE EXPENDITURES 25-950

.1 Introduction

The purpose of this section is to provide instructions for the claiming of administrative expenditures incurred in the operation of the Title IV-D Child Support Program (see Manual of Policies and Procedures, Handbook Section 25-605 (V) or Attachment 7 for sample of required claim forms).

.2 Federal Financial Participation (FFP)

For administrative expenditures incurred:

Prior to October 1, 1982	75%
October 1, 1982-September 30, 1985	70%
*October 1, 1985-September 30, 1986	66.65%
October 1, 1986-September 30, 1987	70%
October 1, 1987-September 30, 1989	68%
October 1, 1989-	66%

County funds account for the remaining percent

*FFP was reduced to 66.65 percent for the 1986 federal fiscal year due to Public Law 99-177, the Balanced Budget and Emergency Deficit Control Act of 1985 (Gramm-Rudman), however, the state subsidized the additional 3.35 percent funding through special legislature which maintained the County share at 30 percent for three quarters (12/85, 3/86 and 6/87). The 9/87 quarter was partially subsidized by special incentives.

.3 Types of Reimbursable Expenditures

There are four basic types of administrative expenditures that qualify for FFP. They are:

- .31 Personal Services - Salaries and employee benefits of personnel engaged in child support activities (see Section 25-970.21).
- .32 Operating Costs - All costs incurred by the local IV-D Agency for the efficient administration of the Child Support Program, other than the costs of personal service, indirect costs, and costs resulting from cooperative agreements with public and private agencies. Examples of operating costs would include utilities, rent, supplies, etc., that are not included in an Indirect Cost Rate Proposal (see Section 25-970.22).
- .33 Indirect Costs - All costs incurred by the District Attorney's Office for the efficient administration of the Child Support Program but are not directly identifiable to the Child Support Program (including the internal overhead costs of the District Attorney's Office as well as external overhead costs allocated to the District Attorney's Office via the countywide cost allocation plan (see Section 25-970.23).

25-950 CLAIMING ADMINISTRATIVE EXPENDITURES (Continued) 25-950

- .34 Purchase of Services/Cooperative Agreements - These are the costs of professional or specialized services purchased from public agencies like local courts and law enforcement agencies and the county welfare department under the terms of intracounty plans of cooperation and purchase of service agreements (see Section 25-970.24).

25-955 COST ALLOCATION CONCEPT 25-955

.1 Purpose

Administrative costs are claimed in accordance with a cost allocation plan provided by the Department of Social Services to conform with federal guidelines. The Plan allocates administrative costs to one or more qualifying child support activities (see Section 25-960.1) as well as to nonchild support activities. The Plan is necessary to:

- .11 Satisfy federal reporting requirements.
- .12 Accumulate administrative costs and segregate them between reimbursable and nonreimbursable activities to receive the appropriate amount of federal funding.
- .13 Provide county management with a reasonably accurate picture of expenditures and funding patterns within the local IV-D Agency.

Clearly, a direct costing system in which all administrative costs are identified to specific activities and charged directly to those activities would result in a more accurate delineation of administrative costs. However, due to their very nature, most costs cannot be identified to specific activities without an inordinate amount of effort. The cost allocation plan simplifies reporting these hard-to-identify expenditures.

.2 Scope

The cost allocation plan uses staff hours as the basis for allocating administrative costs among qualifying child support related activities and nonchild support related activities as well as between AFDC and non-AFDC related activities. This procedure eliminates the laborious task of identifying each cost to a specific activity.

Generally, operating costs cannot be identified to specific activities without an inordinate amount of effort and should be recorded as an allocable cost on the CS 356.1 and .2 and allocated to appropriate activities on the 356.4.

.3 Time Study Methodology

The Child Support time study, CS 355, is the key document in the administrative expenditure claiming process. Except as provided in Section 25-960.2 all Family Support Division (FSD) personnel engaged in child support activities must complete a CS 355 four times during each fiscal year; once per quarter, during the second month of each quarter (i.e., August, November, February, and May). Certain personnel who bill the FSD for child support related activities are also required to conduct quarterly time studies (see Section 25-970.21). At the end of the time study month the hours recorded in each child support activity and in nonchild support related activities are accumulated. Ratios of time recorded in each activity to total time recorded are computed. These ratios are then used to allocate administrative expenditures to specific activities. Hours recorded in Location of Absent Parents, Establishment of Paternity, Establishment of Support and Enforcement of Support are identified as either AFDC or non-AFDC related. AFDC and non-AFDC ratios are computed using the total number of hours recorded in these two activities. The ratios are used to separate administrative costs into AFDC and non-AFDC components, which are required for reporting purposes.

.4 Direct Charged Administrative Costs

Clearly, a direct costing system in which all administrative costs are identified to specific activities and charged directly to those activities would result in a more accurate delineation of administrative costs, however, due to their very nature, these cases cannot be identified to specific activities without a disproportionate amount of effort. The costs allocation plan referenced above is provided to simplify the reporting of these hard-to-identify expenditures.

All administrative expenditures incurred outside the Family Support Division which can be readily identified to specific activities should be entered as "direct" on the CS 356.1 and 356.2 and direct charged to the appropriate activities on the 356.5. Direct charges will typically be costs resulting from cooperative agreements/purchase of service agreements. Similarly, costs which cannot be equitably allocated to all activities should be direct charged.

Administrative costs are to be reported in a consistent manner. No cost that is direct charged may be included in the allocable column.

After allocable costs are distributed to activities on the CS 356.4 and direct costs are entered on the 356.5, all costs are totaled on the 356.6.

25-960 TIME STUDY INSTRUCTIONS

25-960

.1 Activity Definitions

.11 Administration

Activities of staff engaged in the administration of the Child Support Enforcement Program, i.e., workload planning, program review, budget preparation, Family Support Council meetings, execution of agreements with public and private providers, etc.

District Attorneys and administrative officers would typically record time in this activity.

.12 Collection and Distribution

Activities of staff engaged in the processing of Child Support collections, i.e., receipt/posting of payments, computation of recoupment, arrearages, incentives, pass-on and preparation of Forms CS 800 and 820.

DA and welfare staff processing and distributing Child Support payments typically record time in this activity.

.13 Establishment of Paternity

Activities of staff engaged in the determination of paternity in Child Support cases, i.e., investigation, administration of polygraph and blood tests, making referrals/cooperating with other states/counties, and time in court.

.14 Location of Absent Parents

Activities of staff to locate parents who have deserted their families, i.e., investigation leading to location, use of the Parent Locator Service and making referrals to other state and local agencies.

.15 Establishment of Support Obligation

Activities of staff related to determining the ability of an absent parent to support his family, including bringing court actions to secure Child Support orders.

.16 Enforcement of Support Obligation

Activities of staff enforcing support obligations through appropriate legal remedies, i.e., IRS/FTB/UIB intercept systems, etc. Also includes investigations and prosecution of fraud related to Child Support.

25-960 TIME STUDY INSTRUCTIONS (Continued)

25-960

.2 Personnel Required to Time Study

- .21 Except as provided in Sections 25-960.23 and 25-960.24, all personnel whose salaries are included in Group A are required to conduct quarterly time studies. This requirement applies to the collection and distribution staff even though these people may be located in another county agency. Welfare department employees time study using the DFA 49 time study form.
- .22 District Attorneys, Deputy District Attorneys, and administrators must complete time studies if they are engaged in Child Support casework. Salaries of personnel who supervise Child Support staff as well as non-Child Support staff should be included in the indirect cost rate proposal if they are not performing time studies and not claimed in Group A of the CS 356 (see Section 25-975.511 a.).
- .23 Family Support Division clerical staff who provide direct support to the allocable Child Support casework staff are not required to time study as their time is considered to be in direct proportion to the casework staff.
- .24 Time studies are optional for family support supervisors above the first line of supervision provided:
- .241 All personnel supervised are engaged in Child Support casework, and
- .242 The supervisor is not engaged in Child Support casework.

If such a supervisor chooses not to time study, his/her salary is claimed in Group A and is allocated on the basis of prevailing time study ratios.

25-960 TIME STUDY INSTRUCTIONS (Continued) 25-960

- .333 Travel time should be charged to the activity with which it is associated.
- .334 Training time should be charged to the activity with which it is associated.
- .335 In the case of overlapping subject matter, time should be charged to the predominant activity.
- .336 Holiday time should be treated as weekends.
- .337 Each employee's total time is to be entered daily on Line 12 of the CS 355. All full-time employees must record the maximum number of hours in a normal working day. No overtime should be included. At the end of each month, the hours recorded in each of the Child Support activities, as well as the hours recorded on Lines 9 and 11 are totaled and entered in the Grand Total column of the CS 355.

25-965 GENERAL REQUIREMENTS FOR CLAIMING

25-965

.1 Claim Period

The four quarters of a fiscal year in which Child Support Administrative Expenditure Claims are to be prepared are:

July - September
October - December
January - March
April - June

25-965 GENERAL REQUIREMENTS FOR CLAIMING (Continued)

25-965

.2 Claim Submittal

The Child Support Administrative Expenditure Claim, CS 356.1 through .8 and CS 357 (formerly forms CA 356, pages 1-8, CA 356A and CA 356B) is due at the Department of Social Services by the twelfth (12th) working day following the end of the reporting quarter. The original and one (1) copy should be forwarded to:

State Department of Social Services
Fiscal Policy and Procedures Bureau
Claims Audit and Control Unit
744 P Street, M.S. 8-300
Sacramento, CA 95814

Attention: Doris Thompson

Failure to meet the due date for submission will cause a delay in your county's future advances.

.3 Reporting of Expenditures

.31 Claims for administrative expenditures are to be submitted on the CS 356 form series only. Computer generated claims may be substituted for the state's CS 356 provided it is a complete reproduction. Prior approval should be obtained to eliminate the possibility of rejection which could affect future county advances. Counties are not required to submit back-up material with their claims unless specifically requested. However, supporting data sufficient to establish an adequate audit trail is to be retained by the county.

.32 Cash Flow Reporting

Administrative expenditures shall be reported on a continuous cash flow basis (i.e., report only those expenditures paid during the months within the claim quarter, irrespective of when the benefits were received) e.g., bills for services rendered in June, received in July, and paid in July are reported on the July-September quarter expenditure claim.

.33 Expenditures reported on the administrative claim should be rounded off to the nearest whole dollar; and rounding should be consistent throughout the entire claim.

25-965 GENERAL REQUIREMENTS FOR CLAIMING (Continued) 25-965

.353 Exemption From Two-Year Limit

Examples of claims exempted from the two-year time limit are the following:

- (a) Documented inaction/action of the Federal Government
- (b) Court ordered retroactive payments
- (c) Audit exceptions (Federal exceptions only)
- (d) Adjustment to prior year costs (i.e., adjustments to FMC 74-4/A-87 and ICRPs)
- (e) Negative adjustments

The exempted claims may be claimed on one claim using the time study information and applicable federal financial participation rate appropriate to the fourth quarter of the fiscal year in question.

.36 Revised Claims

A revised claim is a completely reworked claim containing all expenditures for the quarter, i.e., a revised claim takes the place of the original claim. Revised claims are primarily used when extensive claim revisions are necessary or when time study ratios are modified.

.37 Costs Allowable with Prior Approval

The Department of Health and Human Services requires prior approval for selected cost items before they can be claimed for Federal reimbursement (FMC 74-4/A-87).

.371 Automatic Data Processing. Approval processed through DSS's Statewide Automated Child Support Section (see Section 25-975.1).

.372 Microfilm. Approval processed by DSS Records Management Section (see Section 25-975.2).

.373 Building space and related facilities. Approval processed through the State Controller's Office (see Section 25-975.3).

25-965 GENERAL REQUIREMENTS FOR CLAIMING (Continued) 25-965

- .374 Indirect Costs. Approval of an Indirect Cost Rate Proposal (ICRP) is processed through the DSS Child Support Operations Bureau (see Section 25-975.524).
- .375 Insurance and Indemnification.
- .376 Preagreement costs.
- .377 Management Studies. Cost of management studies, which are performed by an agency or person(s) other than the IV-D agency, and which are specifically identified as studies to increase the efficiency and effectiveness of the IV-D program. Proposals for such studies must seek approval thru DSS' Child Support Operations Bureau.
- .378 Professional Services. Prior Federal approval is required for professional services rendered by individuals or organizations that are not part of the IV-D agency (i.e., Consultantants for space design, CPA's, etc.) This does not include, however, costs for expert witnesses or laboratory costs for services for paternity determination. Services must be sought through DSS's Child Support Operations Bureau.

.38 Retention of Records

Records substantiating all administrative expenditures claimed for federal reimbursement, and all other related records supporting such reimbursement, shall be retained for audit purposes. Records must be maintained for a period of three years commencing with the last day of the claim quarter*. Provided all audit issues have been resolved, appropriate county cost records should be purged after three years from the date the claims were reported to the Federal Government.

.39 Audits, Review and Sanctions

An desk audit is performed by DSS on all incoming expenditure claims. This audit is primarily directed at the county's calculation of financial reimbursement.

25-965 GENERAL REQUIREMENTS FOR CLAIMING (Continued)

25-965

A detailed audit of the claim will be performed by Federal and/or State field auditors. Audit exceptions will be taken for erroneous and improper claiming which result from noncompliance with DSS claiming directives, regulations and instructions. Findings of nonconformity to DSS directives and regulations, pertaining to the overall operation of the Family Support Division of County Welfare Department will be sent to the county District Attorney. If the unsatisfactory conditions are not corrected, DSS may reduce or terminate reimbursement until the conditions are corrected.

*or the date any audit has been resolved and any disallowance repaid, whichever is later.

.4 Plans of Cooperation

In order to be eligible for Federal reimbursement, a Plan of Cooperation must be in effect between the local IV-D Agency (DA) and the state IV-D Agency (DSS). The Plan will specify the responsibilities and activities to be performed by each party. All plans must be signed by the DA and submitted to DSS for approval. Once approved, the Plan is kept on file for audit purposes. An approved Plan remains in effect unless it is revised or amended and approved by DSS.

.41 Subplans of Cooperation

The DA may enter into cooperative agreements with other public agencies that provide services required for pursuing child support. A Plan of Cooperation between the DA and the public agency providing the service must be in effect in order to obtain Federal reimbursement. All such Plans must specify what activities are to be performed by the billing agency and contain a "Fiscal Accountability" section. Plans of Cooperation are not required for regular services provided by county service departments to the DA unless, the service is a specific Child Support Program function (e.g., a IV-D Child Support EDP system). Plans are not required for services purchased from private agencies as long as there is supporting documentation at the county level to ensure that the costs are fair and reasonable.

25-970 ADMINISTRATIVE EXPENDITURE CLAIM

25-970

The IV-D Child Support Administrative Expenditure Claim is the vehicle the county uses to obtain the appropriate federal financial participation for child support costs incurred by the county DA. In order for the expenditure claim to be a workable document, it must be uniform for all counties. The only allowable claim format is the CS 356 (see Attachments 7 for samples of required forms).

.1 Expenditure Claim Forms - CS 356

.11 Form Numbers, Titles and Functions

CS 356.1 and 356.2

IV-D Child Support
Expenditure Schedule
and Certification

Accumulates and classifies
IV-D quarterly administrative
costs into various groups

CS 356.3

IV-D Child Support
Time Summary and
Activity Allocation
Ratios (includes
Mod A - AFDC/non-AFDC
Ratios.

Summarizes time study data
from all CS 355 forms. Accum-
ulates total number of hours
spent by IV-D staff on each
Child Support activity.
Establishes time ratios for
cost allocation purposes.

CS 356.4

IV-D Child Support
Program Distribution
- Allocable Costs

Accumulates costs that benefit
Child Support activities in
the same proportion as the CS
356.3 time study ratios.

CS 356.5

IV-D Child Support
Program Distribution
- Direct Costs

Accumulates costs that benefit
Child Support activities in
known proportion - other than
above - such as costs direct
billed to specific activities
by local government and
private agencies.

25-970 ADMINISTRATIVE EXPENDITURE CLAIM (Continued)

25-970

CS 356.6

IV-D Child Support
Program Distribution
- Total Allocable
and Direct Costs

Accumulates all allocable and direct program activity costs into total costs by source and activity.

CS 356.7

IV-D Child Support
Program Distribution
- Report of Total
Expenditures

Accumulates all IV-D costs by activities and by source of financial participation - Federal and County.

Mod B

AFDC/non-AFDC
Identification

Separates total costs into AFDC & Non-AFDC related components (used for reporting purposes only).

Mod C

Specific Expenditure
Summary

Summarizes specific cost items (used for reporting purposes only).

CS 356.8

IV-D Child Support
Program - Personal
Services (includes
Mod D - EDP Personal
Services and Mod E -
Personal Services

Separates total EDP Personal Services by source of service and accumulates all Personal Services by source (Local IV-D and Purchases of Service).

.12 Format

CS 356.1 and 356.2 are the most important forms of the IV-D Administrative Expenditure Claim series. These two forms accumulate and classify costs into specific groups and subgroups in order that they may be systematically channeled through the cost allocation process or direct charged to one or more activities.

25-970 ADMINISTRATIVE EXPENDITURE CLAIM (Continued)

25-970

To aid in the completion of these two forms, it is advisable to identify and accumulate costs to groups and subgroups on separate work sheets. This will also provide Federal and/or State auditors with the necessary audit trail in future audits of the IV-D Administrative Expenditure Claim.

The basic groups, and the subgroups therein, are:

GROUP A - PERSONAL SERVICES-LOCAL IV-D AGENCY (Non-EDP)

1. Casework Staff (Legal, Investigative, etc.)
2. Administrative Support
3. Clerical Support

GROUP B - OPERATING COSTS

1. Space
2. Personal Property
3. Training/Travel
4. Microfilm Costs
5. Other Operating Costs

GROUP C - INDIRECT COSTS

1. Approved Indirect cost rate
2. Countywide Overhead (FMC 74-4/A-87)

GROUP D - PURCHASE OF SERVICE/COOPERATIVE AGREEMENTS
(NON-EDP)

GROUP E - ELECTRONIC DATA PROCESSING (EDP)

GROUP F - LABORATORY COSTS

GROUP G - ABATEMENTS

GROUP H - TOTAL DISTRICT ATTORNEY SUPPORT COSTS

GROUP I - SUPERIOR COURT SYSTEM-EXPEDITED PROCESS COSTS

GROUP J - GRAND TOTAL IV-D COSTS

25-970 ADMINISTRATIVE EXPENDITURE CLAIM (Continued)

25-970

The two (2) Column Categories are:

Allocable Costs - Column 1

Included in this group are the personal services (salaries and employee benefits) associated with the Family Support Division of the DA's Office. If there is not a separate Family Support budget, include any DA staff engaged in child support activities MORE than 50% of the time (except EDP staff).

Do NOT include any personal services here if they are included on the FMC 74-4/A-87 Exhibit of Costs. Do NOT include costs that can be identified to a specific activity. Do NOT include personal services of those employees who spend more than 50% of their time performing EDP related activities. All EDP related personal services are reported in Group E. All Group A, Column 1 costs will be allocated to the various activities using the time study ratios.

Direct Costs - Column 2

Included in this group are any reimbursable child support costs incurred by any DA staff working outside of the separately budgeted Family Support Division. If there is not a separately budgeted Family Support Division, the county may include here the IV-D costs associated with DA staff who spend less than 50% of their time in child support related activities.

In order to claim costs in this group, individual employee worksheets, form CS 357, must be prepared and attached to the IV-D claim as backup documentation. The worksheets are used to, 1) allocate Group A Direct time to specific child support activities, and 2) separate Personal Services from Indirect Costs for reporting purposes (see Section 25-960 for time study information and Section 25-971.8 for instructions to complete form CS 357, used to allocate Groups A Direct costs to the CS 356.5).

.2 Costs Included in each Group and Subgroup

.21 GROUP A - PERSONAL SERVICES LOCAL IV-D AGENCY

.211 Casework Staff - Legal, Investigative, etc.

Child Support staff engaged in the following casework activities: Location of absent parents, establishing paternity, establishing the support obligation, and enforcing the support obligation.

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This includes court work, investigation, interviewing and research associated with the above activities. Staff included in this subgroup are:

- (a) Attorneys engaged in casework (direct or in an advisory capacity)
- (b) Investigators
- (c) Interviewers
- (d) Family Support Officers
- (e) Intake Workers

.212 Administrative Support

Child support staff engaged in administrative activities support the casework staff defined above. Such staff includes:

- (a) Family Support Division Chiefs (not engaged in casework)
- (b) Second-line supervisors and above (not engaged in casework)
- (c) Administrative services officers, personnel officers, accountants, administrative analysts, other staff engaged in planning for administration functions.
- (d) Clerical staff predominantly in support of the staff in a., b., and c. above.
- (e) Accounting clerks, which are performing administrative activities, i.e., invoices, accounts payable, and who are not performing collection/distribution activities and stock clerks.

.213 Clerical Support

Child support clerical staff who are predominantly in direct support of the casework staff defined above. Such staff includes:

- (a) Receptionists

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(b) Stenographers and typists

(c) First-line supervisors of staff in a. and b. above.

.22 GROUP B - OPERATING COSTS - LOCAL IV-D AGENCY

.221 Space

Include in this subgroup, office space costs approved by the State Controller's Office and direct billed or cost applied to the Family Support Division. Costs may include:

(a) Rental or lease agreements

(b) Major repairs, renovations and alterations

(c) Extraordinary maintenance and repairs

(d) Rental rate system

(e) Building maintenance and operation costs included in the rental or lease agreement.

Refer to Handbook 25-975.3 for information related to the claiming of space costs.

.222 Personal Property (Non-EDP Equipment)

Include in this subgroup all (equipment) property acquisition costs exclusive to the Child Support Division as defined below. Do not include any EDP equipment costs (see Specialized Claiming Section 25-975.1).

(a) Definitions of equipment and acquisition cost

(1) Personal Property (equipment) consists of desks, typewriters, tool improvements (extending useful life due to repairs), materials, or supplies having a normal life of more than two years and a purchase price of \$500 or more.

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- (2) Acquisition cost of an item means the net invoice price of the equipment, including the cost of modifications, attachments, accessories or auxiliary apparatus necessary to make the equipment usable for the purpose it was purchased.
- (b) When a piece of equipment having a useful life is sold, the useful life value is to be abated on a current claim in accordance with 45 CFR 74.131-5.
- (c) All property acquisitions made by or for the Family Support Division shall be made in accordance with the procurement standards delineated in 45 CFR 74, Appendix G.
- (d) Equipment purchased on or after October 21, 1982 having a unit acquisition cost of \$25,000 or less may be either claimed lump sum during the period purchased or depreciated at the counties' option. Any property treated as a one-time expenditure that has a value in excess of \$500 per unit must be inventory controlled by cost, useful life, when purchased, etc., in case the item is traded, sold, or transferred before its useful life has expired. This information will be used to abate any remaining useful life cost (previously charged as expenditures) in lump sum.
- (e) Equipment purchased on or after October 21, 1982 having a unit acquisition cost of more than \$25,000 must be capitalized and depreciated in accordance with IRS guidelines or at the annual use allowance rate of six and two-thirds (6-2/3) percent of acquisition cost.
- (f) Equipment purchased before October 21, 1982 and not fully depreciated must remain on depreciation schedules or use allowance rates currently in effect.

.223 Training/Travel

Include in this subgroup all training and travel related costs exclusive to child support. Do not include staff time salaries for attendance since salaries are reimbursable as a normal staff cost. Costs may include:

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ADMINISTRATIVE EXPENDITURE CLAIM (Continued)

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- (a) Costs of attending any training under two weeks in duration that would improve an individual's ability to perform his/her current job or another IV-D related job, as long as the sole purpose is not for earning credit towards a degree or certificate.
- (b) Federal financial participation (FFP) is available under the above definition regardless of the source of training.
- (c) Professional development costs such as travel to a conference, per diem, and conference fees (e.g., URESA, Family Support Council, and other child support related conferences).
- (d) Costs of fuel, automobile repairs, garaging and insurance.
- (e) Employee mileage allowances, fares, and per diem expenses (not associated with training).
- (f) Costs for Travel for EDP related projects must be approved prior to travel, (i.e., acquisition, etc.)

.224 Other Operating Costs

Include in this subgroup all operating costs exclusive to child support that are listed below:

Supplies, postage, communications, building or grounds maintenance, janitorial services, utilities, printing, publications, memberships, insurance, etc.

.225 Microfilm Costs

Include in this subgroup all costs associated with the development and maintenance of microfilm systems. 45 CFR 302.15 requires specific federal approval prior to claiming federal financial participation in the costs of microfilm applications. The approval process involves the following steps:

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HANDBOOK

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ADMINISTRATIVE EXPENDITURE CLAIM (Continued)

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- (a) Annual submission of required information package to:

Records Management Section
Department of Social Services
744 P Street, M.S. 7-179
Sacramento, CA 95814
Telephone: (916) 322-9377

- (b) DSS review of information package
- (c) DSS will assemble all information packages and forward them to DHHS once each year for approval.
- (d) All microfilming requires prior approval. However, computer output microfilming falls under the EDP regulations for prior approval requirements. See Division 28 for computer output microfilming.

.23 GROUP C - INDIRECT COSTS - LOCAL IV-D AGENCY

Include in this subgroup all costs that benefit the Child Support Program but cannot be directly identified to it.

.231 An approved Indirect Cost Rate (ICRP) is required to claim costs in this group. Refer to Handbook 25-975.5 for requirements and information related to the preparation, submittal, and approvals of ICRPs.

.232 FMC 74-4/A-87 Costs

This subgroup is used only under the following conditions:

- (a) A separate IV-D child support line exists on the countywide costs allocation plan, or
- (b) The county has an approved FMC 74-4 countywide rate. When a separate line exists, the county may claim these costs by dividing the annual approved amount by four and inserting the result on the quarterly claim.

When the county has an approved rate, that rate is applied to directly claimed IV-D quarterly costs consistent with the negotiation agreement between the county and the State Controller's Office. Refer to 25-975.42 for additional information.

25-970 ADMINISTRATIVE EXPENDITURE CLAIM (Continued)

25-970

.24 GROUP D - PURCHASE OF SERVICES/ COOPERATIVE AGREEMENTS

Includes in this group the cost of any reimbursable child support services purchased from public or private agencies that are billed on a direct or cost applied basis. Do not include any EDP service agencies or Superior Court Expedited Process costs here.

Whenever these costs can be directly identified to one or more child support activities they should be recorded on the CS 356.1, Column 2, direct and transferred to CS 356.5 and charged to that activity directly. Where direct identification is unachievable, the cost should be reported in Column 1 of the CS 356.1 and allocated to all of the child support activities via the Child Support Division's time study allocation ratios.

Use the appropriate "Allocable" or "Direct" column when recording costs in this group. Itemize all costs claimed in this group according to billing agency, identifying the amounts for Personal Services, Operating Costs and Indirect Costs. Enter Code A if the billing agency is a Private Agency and Code B if the agency providing services is a Public Agency. In the event that the County Welfare Department is providing support services, the DFA 327.2 may be used to capture the Personal Services, Operating Costs and Indirect Costs. The DFA 327.2, Line P, Column 3 provides the amount of Personal Services billed; Columns 4 and 5, Line P, represent the amounts of Indirect Costs; Columns 6 and 7 represent Operating Costs.

.25 GROUP E - ELECTRONIC DATA PROCESSING

All EDP costs regardless of billing agency are reported here by separately listing the agency. Please enter Agency Code A if the billing agency is a private agency and Agency Code B if the agency is a public agency. Use Activity Code C1 for Feasibility Study Project, C2 for Developmental/Implementation and C3 for Ongoing expenditures. In addition, any cost claimed as C1 or C2 should also be identified by the account number issued by the DSS, County EDP Section. Segregate the costs paid to the billing agency into Personal Services, Operating Costs and Indirect Costs.

Local IV-D Agency, EDP-related indirect costs should equal the approved indirect cost rate times EDP personal services. If costs can be directly identified to an activity, enter these costs in Column 2. If direct activity identification is not possible, the cost should be reported in Column 1, Allocable (refer to 25-975.1).

FISCAL MANAGEMENT AND CONTROL
ADMINISTRATIVE EXPENDITURES

25-970 (Cont.)

HANDBOOK

25-970 ADMINISTRATIVE EXPENDITURE CLAIM (Continued)

25-970

.26 GROUP F - LABORATORY COSTS

Include in this group the cost of any reimbursable laboratory expenditures (i.e., Red Cell testing, HLA, Electrophoresis, paternity testimony to support blood test conclusions, draw and process blood for shipments, type and RH, sperm fluid analysis, prenatal typing, and interstate transport).

Any blood lab costs recovered from the absent parent must be identified and deducted from laboratory expenditures.

Laboratory costs are not processed through the CS 356 series. They are, however, included on the CS 356.7, Line 1, to allow for claiming of federal financial participation at the appropriate rate (see Section 25-950.2).

.27 GROUP G - ABATEMENTS

Include in this group all abatements and/or fees collected. Itemize the source (i.e., service charges, court trustee, etc.). For activity identification, separate service charges from all other abatements and report the service charges collected on the CS 356.5, Column 11, Line B (Collection and Distribution). All other abatements should be reported on Line A (Administration) in Column 11 of the CS 356.5.

.271 Beginning with the June 1989 Quarter, any interest earned during the quarter on undistributed aid and nonaid related collections must be reported in Group G, ABATEMENTS, and identified separately as Interest Earned on Collections. Interest earned on collections is combined with other abatements on the CS 356.5, Column 11, Line A (Administration).

.28 GROUP H - TOTAL DISTRICT ATTORNEY SUPPORT COSTS

Each Column (1, 2 and 3) of this line should equal the sum of Groups A-G using the corresponding columns. Do not include any Superior Court Costs for the Expedited Process system. If Expedited Process costs are applicable to your County (i.e., there is a signed, approved plan of cooperation with the Superior Court to provide expedited services) these costs should be reported in Group I.

25-970 ADMINISTRATIVE EXPENDITURE CLAIM (Continued)

25-970

.29 GROUP I - SUPERIOR COURT SYSTEM - EXPEDITED PROCESS COSTS

Include in this group all reimbursable Superior Court, expedited process costs. Segregate the costs into Personal Services, Operating Costs and Indirect Costs. Indirect Costs should equal the approved indirect cost rate for the Child Support Commissioner (Expedited Process) within the Superior Court times total related personal services.

Expedited Process costs are not processed through the CS 356 series. They are, however, included on the CS 356.7, Line J to allow for claiming of Federal financial participation at the appropriate current rate.

.30 GROUP J - GRAND TOTAL IV-D COSTS

This should equal the sum of Line H and I, Column 3.

.31 CERTIFICATION

The certification is required by the State Controller's Office. Payments of federal and state funds held in trust for specific programs or purposes cannot be disbursed without certification by officials responsible for the obligations and disbursements of such funds. In the event this responsibility is delegated to other officials, the name and title of the representative signing the certification must be shown.

25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM

25-971

Once all administrative costs have been segregated and entered in the appropriate groups and subgroups on the CS 356.1 and 356.2, the remaining forms of the claim series are used to allocate the allocable costs to appropriate activities, segregate the nonreimbursable costs, and compute the federal and county shares of reimbursable costs.

.1 CS 356.3 IV-D Child Support Time Summary and Activity Allocation Ratios

This form is used to accumulate monthly totals of hours recorded on the CS 355s and to establish the ratios which will be used to allocate expenditures between reimbursable and nonreimbursable activities.

.11 Activities and appropriate subtotals are listed in Column 1.

.12 Column 2 is for accumulating certain monthly totals from the CS 355s.

.121 On Lines A through G record the monthly total of all hours in each activity (AFDC and non-AFDC).

.122 Record the total of Lines A through G on Line H. This total must agree with the monthly total of hours recorded on Line 10 of the CS 355s.

.13 Column 3 is for establishing ratios for time spent in each activity.

.131 Ratios are established by dividing hours recorded in each activity by total hours.

.132 All ratios will be forwarded directly to CS 356.4, Column 2. Ratios in Column 3 should total 1.000000 (ratio should be carried to six decimal places for consistency).

.14 Modification A is used to establish overall ratios for time spent on AFDC and non-AFDC related IV-D cases.

.141 Enter monthly total of AFDC related hours recorded on Lines 3, - 6 of the CS 355s in Line A, Column 1.

FISCAL MANAGEMENT AND CONTROL
ADMINISTRATIVE EXPENDITURES

25-971 (Cont.)

HANDBOOK

25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM 25-971
(Continued)

- .142 Enter monthly total of non-AFDC related hours recorded on Lines 3, 4, 5 and 6 of the CS 355s in Line B, Column 1.
- .143 Enter the monthly total of hours recorded on Line 7 of the CS 355s to Line C, Column 1.
- .144 Ratios are obtained by dividing hours recorded on Lines A and B by number of hours recorded on Line C.
- .145 Resulting ratios will be transferred directly to Modification B on the CS 356.7.

.2 CS 356.4 IV-D Child Support Program Distribution - Allocable Costs

This form is used to accumulate all allocable program costs from the CS 356.1 and CS 356.2 and allocate them to the six reimbursable and two nonreimbursable activities. No direct costs should be recorded on this page.

- .21 Column 2 is for ratios established on Page 3, Column 3. Sum of ratios must equal 1.000000.
- .22 Column 3 is for allocating Group A allocable costs, Column 1.
 - .221 Enter the Group A, Column 1, total on Line H and multiply by each ratio in Column 2.
- .23 Column 4 captures allocable Local IV-D Agency Operating Costs.
 - .231 Enter the Group B, Column 1, total on Line H and multiply by Column 2 ratios.
- .24 Column 5 captures allocable Local IV-D Agency Indirect Costs.
 - .241 Enter the Group C, Column 1, total on Line H and multiply by Column 2 ratios.
- .25 Column 6 captures child support Personal Service Costs purchased from public or private agencies.
 - .251 Prepare subtotals of only those Personal Service costs reported as allocable and enter this Group D personal Service subtotal on Line H and multiply by Column 2 ratios.

- 25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM 25-971
(Continued)
- .26 Column 7 captures child support Operating Costs purchased from a private or public agency.
- .261 Prepare subtotals of only those Operating Costs reported as allocable and enter this Group D Operating Costs subtotal on Line H and multiply by Column 2 ratios.
- .27 Column 8 captures child support Indirect Costs billed from a public or private agency.
- .271 Prepare subtotals of only those indirect costs reported as allocable and enter this Group D Indirect Costs subtotal on Line H and multiply by Column 2 ratios.
- .28 Column 9 captures EDP related Personal Service costs billed from a public or private agency or incurred by the local IV-D Agency reported on the CS 356.2.
- .281 Prepare subtotals of only those EDP Personal Service costs reported as allocable and enter this Group E Personal Service subtotal on Line H and multiply by Column 2 ratios.
- .29 Column 10 captures EDP related Operating costs billed from a public or private agency or expended by the local IV-D Agency.
- .291 Prepare subtotal of only those EDP Operating costs reported as allocable and enter this Group E Operating costs subtotal on Line H and multiply by Column 2 ratios.
- .292 Column 11 captures EDP related Indirect costs billed from a public or private agency, or incurred by the local IV-D Agency.
- (a) Prepare subtotal of only those EDP indirect costs reported as allocable and enter this Group E Indirect Cost subtotal on Line H and multiply by Column 2 ratios.
- .293 Column 12 is for summarizing costs distributed in Columns 3 through 11.

25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM
(Continued)

25-971

.3 CS 356.5 IV-D Child Support Program Distribution - Direct Costs
(Excluding Lab Costs)

This page is used to capture Direct Costs from CS 356.1 and 356.2. These are all Title IV-D, child support costs (excluding laboratory costs) which have been billed to the Family Support Division and have been identified to a specific activity or activities. Do not record any nonchild support costs on this page. Laboratory costs should be directly transferred from CS 356.2 Group F, Column 3 to CS 356.7, Line 1, Column 1.

.31 Columns 2 and 4 capture direct child support costs incurred by District Attorney staff working outside the Family Support Division or less than 50% of their time performing child support activities. Obtain figures from form CS 357.

.311 Enter Personal Services cost from the CS 357, Column 4, total, on Line G and indicate the amount charged to each activity on Lines A through F.

.312 Enter Indirect costs from the CS 357, Column 5 total, on Line G and indicate the amount charged to each activity on Lines A through F.

.32 Column 5 captures child support Personal Service costs billed directly through purchase of service/cooperative agreements with courts and law enforcement agencies, public and private agencies.

.321 Prepare subtotals of only those Personal Service costs reported as Direct and enter this Group D Personal Service subtotal on Line G and indicate the amount charged to each activity on Lines B through F. None of these costs should be charged to Administration. If the billing received by the Family Support Division includes an amount for administration, allocate that amount to the other five activities.

.33 Column 6 captures child support Operating costs billed directly through purchase of service/cooperative agreements with other local, private and law enforcement agencies.

.331 Prepare subtotals of only those Operating costs reported as Direct and enter this Group D operating cost subtotal on Line G and indicate the amount to be charged to each activity on Lines B through F. If the billing received by the Family Support Division includes an amount for administration, allocate that amount to the other five activities.

- 25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM 25-971
(Continued)
- .34 Column 7 captures child support Indirect costs billed through purchase of service/cooperative agreements with other local, private and law enforcement agencies.
- .341 Prepare subtotal of only those Indirect costs reported in Column 2 and enter this Group D Indirect cost subtotal on Line G and indicate the amount to be charged to each activity on Lines B through F. None of these costs should be charged to administration. If the billing received by the Family Support Division includes an amount for administration, allocate that amount to the other five activities.
- .35 Column 8 captures the Group E, EDP Personal Services cost billed or incurred in support of EDP equipment, i.e., the salaries of programmers, word processing technicians, computer operators, etc.
- .351 Prepare subtotal of only those personal service costs reported in Column 2 and enter this Group E Personal Service subtotal on Line G and indicate the amount to be charged to each activity on Line B through F. If the billing includes an amount for administration, allocate that amount to the other five activities.
- .36 Column 9 captures the Group E, EDP Operating costs billed or incurred in support of the EDP equipment, i.e., software purchases, service and supplies relating to the EDP equipment.
- .361 Prepare subtotals of only those EDP operating costs reported in Column 2 and enter this Group E Operating cost subtotal on Line G and indicate the amount to be charged to each activity on Line B through F. If the billing includes an amount for administration allocate that amount to the other five activities.
- .37 Column 10 captures Group E, EDP Indirect costs billed by other public or private agencies.
- .371 Prepare subtotals of only those EDP Indirect costs reported in Column 2 and enter this Group E, EDP Indirect costs subtotal on Line G and indicate the amount to be charged to each activity. None of these costs should be charged to administration. If the billing received by the Family Support Division includes an amount for administration, allocate that amount to the other five activities.

25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM 25-971
(Continued)

- .38 Column 11 captures Group G abatements recovered from any source, i.e., 2% collection fee, etc.
- .381 Enter the service charges collected on Line B, Column 11. All other recoveries should be abated from the administration activity, Line A.
- .39 Column 12 is for summarizing Direct costs distributed in Column 2 through 10 less Column 11.
- .4 CS 356.5 IV-D Child Support Program Distribution - Total Allocable and Direct Costs (Excluding Lab Costs)

This page is used to accumulate all Allocable and Direct costs by activity (except laboratory costs).

- .41 Column 2 accumulates all Personal Service costs incurred within the IV-D Agency.
- .411 Combine costs from Column 3 of CS 356.4 and Column 2 of CS 356.
- .42 Column 3 captures all operating costs incurred within the IV-D Agency.
- .421 Transfer figures directly from Column 4, CS 356.4.
- .43 Column 4 accumulates costs all Indirect costs incurred within the IV-D Agency.
- .431 Combine costs from Column 5 of the CS 356.4 and Column 4 of CS 356.5.
- .44 Column 5 accumulates costs of Personal Services purchased from private, public and law enforcement.
- .441 Combine costs from Column 6 of the CS 356.4 and Column 5 of CS 356.5.
- .45 Column 6 accumulates Operating costs purchased from private, public and law enforcement agencies.
- .451 Combine costs from Column 7 of the CS 356.4 and Column 6 of CS 356.5.

25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM
(Continued)

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- .46 Column 7 accumulates Indirect costs purchased from private, public and law enforcement agencies.
- .461 Combine costs from Column 8 of the CS 356.4 and Column 7 of CS 356.5.
- .47 Column 8 accumulates EDP Personal Services purchased from private, public and law enforcement agencies.
- .471 Combine costs from Column 9 of the CS 356.4 and Column 8 of CS 356.5.
- .48 Column 9 accumulates EDP Operating costs purchased from private, public and law enforcement agencies.
- .481 Combine costs from Column 10 of the CS 356.4 and Column 9 of CS 356.5.
- .49 Column 10 accumulates EDP Indirect costs purchased from private, public and law enforcement agencies or incurred within the FSD.
- .491 Combine costs from Column 11 of the CS 356.6 and Column 10 of CS 356.5.
- .492 Column 11 is for summarizing costs distributed in Columns 2 through 10.
- .493 Column 12 captures Abatements.
- (a) Transfer figures directly from Column 12, CS 356.5.
- .494 Column 13 summarizes total Allocable and Direct Costs.
- .5 CS 356.7 IV-D Child Support Program Distribution Report of Total Expenditures
- .51 Column 1
- .551 For Lines A through F, bring figures forward from the CS 356.6, Column 13, Lines A through F. Enter the total of Lines A through F on Line G.

25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM 25-971
(Continued)

.552 For Line H, bring figures forward from 356.6, Column 13, Lines H a and b.

.553 For Line I bring the figure forward from the CS 356.2, Group F, Column 3.

.554 Line J is the sum total of Lines G, H, and I.

.555 For Line K bring the figure forward from the CS 356.2, Part 1, Column 3.

.556 For Line L, enter the Grand Total amount of all child support expenditures. This will be the sum of Lines J and K and should also agree with the CS 356.2, Group J, Column 3.

.52 Column 2

.521 For Lines A through G and I through K, enter the applicable amount of FFP (appropriate federal rate times Column 1, Lines A through G and I through K) See 25-950.2 for rates.

.522 Make no entry in Column 2, Lines H a and b.

.53 Column 3 is the difference between Column 1 and 2.

.6 CS 356.7 Modification B - IV-D AFDC/Non-AFDC Cost Distribution and Modification C - Specific Expenditure Item Summary

These two modifications are required for statistical reporting purposes only. They have no effect on the amount of the claim.

.61 Modification B

.611 In Column 2, enter the AFDC and non-AFDC ratios from CS 356.3, Modification A, Column 2, Lines A and B.

.612 Multiply each of the ratios in Column 2 by the sum of Lines G and J, Column 1 above and enter the results in Column 3 of Modification B.

- 25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM 25-971
(Continued)
- .62 Modification C
- .621 Lines A through E, Columns 2 through 4 summarizes the expenditure items from the CS 356.6, Line G, Columns 2 through 10, and Column 12 and the CS 356.2, Groups F and I.
- .622 The Superior Court System - Expedited Process data from the CS 356.2, Part I, should be reported on Line B, Purchase of Services.
- .623 Laboratory Costs from the CS 356.2, Part F, should be reported on Line D, Column 3, Operating Costs.
- .624 Line F is the sum of all Personal Services, Operating Costs and Indirect Costs related to child (including Expedited Process).
- .7 CS 356.8 IV-D Child Support Program - Personal Services Modification D and Modification E

These two modifications are for statistical reporting purposes only. There is no fiscal effect on the claim.

.71 Modification D

.711 Column 1 - EDP Personal Services

- (a) Enter figures from the CS 356.2, Part E., Personal Services column (categorized by Local IV-D Agency and Purchase of Services), in Column 1, Lines A and B.
- (b) Line C is the sum of Lines A and B.

.712 Column 2 - Ratio

- (a) Divide Column 1, Line A by Column 1, Line C and enter the ratio (carried to six decimal places) in Column 2, Line A.
- (b) Divide Column 1, Line B by Column 1, Line C and enter the ratio (carried to six decimal places) in Column 2, Line B (round so that the sum of Column 2, Lines A and B equal 1.000000).

25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM 25-971
(Continued)

.72 Modification E

.721 Column 1 - Local IV-D Agency

- (a) Multiply the ratio from Modification D, Column 2, Line A times Modification C, Line C, Column 2, and enter it in Column 2, Line A.
- (b) Enter amount from Modification C, Line A, Column 2 on Line B.
- (c) Line C will be the sum of Lines A and B.

.722 Column 2 - Purchase of Services

- (a) Multiply the ratio from Modification D, Column 2, Line B times Modification C, Line C, Column 2 and enter it in Column 1, Line A.
- (b) Enter amount from Modification C, Line B, Column 2 on Line B.
- (c) Line C will be the sum of Lines A and B.

.723 Column 3 - Total

- (1) Enter the sum of Columns 1 and 2. The Grand Total on Line C, Column 3 must equal Modification C, Line E, Column 2.

25-971 INSTRUCTIONS FOR COMPLETION OF THE ADMINISTRATIVE CLAIM 25-971
(Continued)

- .8 CS 357 Group A Individual Employee Worksheet - Direct Costs (see Attachment 7)

This form is used to allocate the reimbursable child support costs incurred by any District Attorney staff working outside of the separately budgeted Family Support Division (FSD) or District Attorney (DA) staff who spend less than 50 percent of their time performing child support activities. This form may be used for individual employees or as a group summary for a unit, provided the unit performs the same type of activity and percentages of time spent on child support related activities.

- .81 Activities are listed in Column 1.
- .82 In Column 2, enter monthly total of all child support hours in each activity.
- .83 Column 3 ratios are established by dividing hours worked in each activity by total hours.
- .84 Enter Claimable Personal Service costs (B, 3 total) on Column 4, Line G. Multiply ratios from Column 3 by Claimable Personal Services Costs and enter on Lines A through F. Transfer these costs to activities on CS 356.5, Column 2.
- .85 Enter Claimable Indirect Costs (C3) to Column 5, Line G. Multiply ratios from Column 3 by Claimable Indirect Costs and enter on Lines A through F. Transfer these costs to activities on CS 356.5, Column 4.
- .86 Use and appropriate indirect cost rate for the individual employee or group's division when computing claimable indirect costs.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS

25-975

Handbook items 25-975.1 through 25-975.6 below relate to specific claiming instructions for certain items of expenditures that require more explanation.

.1 Approval of Automatic Electronic Data Processing (EDP) Costs

The cost of data processing services to the IV-D program is allowable only upon specific prior approval of DHHS. (See Manual of Policies and Procedures, Chapters 28-005 through 28-135 for specific EDP requirements.)

The approval involves:

- a. County's submission of required information package to DSS at the following address:

Statewide Automated Child Support Section (SACSS)
County Approvals Section
744 P Street M.S. 19-12
Sacramento, CA 95814
Telephone: (916) 924-2911

- b. DSS review of EDP package.
c. DSS recommendation of the county's EDP package to DHHS.
d. DHHS determination of approval for the proposed IV-D EDP services.

EDP costs are allowable for the period covered by the DHHS approval.

EDP costs may include rental of equipment, depreciation of grantee-owned equipment, rental-purchase and lease-purchase agreements, (do not include interest) salaries of programmers, key data entry operators, computers, and their supervisors, software packages, private consulting firms, overhead, EDP related travel and other costs of developing, implementing, and operating a Child Support EDP System. IV-D EDP cost figures approved by

DHHS include all EDP costs such as those claimed as Direct Costs (such as services billed by the county's Data Processing Department, the Welfare Department, etc.) or as indirect costs (such as EDP costs allocated to the IV-D Agency through the Countywide Cost Allocation Plan).

FISCAL MANAGEMENT AND CONTROL
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25-975 (Cont.)

HANDBOOK

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

.11 Claiming EDP Costs on the Form CS 356 series.

(Notice: Before any costs are claimed on the Administrative Expenditures Schedule and Certification from CS 356 series, prior approval must be obtained from DSS's (SACSS and DHHS.)

.111 Group E, Electronic Data Processing

Enter EDP costs in this section whenever the FSD has approval to purchase or has purchased its own EDP system and costs are incurred directly by the FSD. Costs may include, but are not limited to, equipment acquisitions, data record conversion, salaries and benefits of FSD staff performing EDP development tasks, and ongoing maintenance and operations costs. Indirect costs associated with the FSD's EDP staff should be reported here. FSD's EDP related indirect costs should equal the approved Indirect Costs Rate times personal service total.

Also, EDP costs incurred by private and public agencies and billed to the FSD budget should be shown in this section. Costs may include, but are not limited to, equipment, operation and maintenance, software development and electronic data conversion. If direct activity identification is achievable, enter costs by agency name in Column 2 - Direct. If not, Column 1 - Allocable, and identify by agency name.

Enter account number given by SDSS and separate costs between personal services, operating costs and indirect costs.

Use the following codes when reporting costs on the CS 356.2:

Private Agency	A
Public Agency	B
Feasibility Study	C1
Development/Implementation	C2
Ongoing	C3

.2 Microfilming Costs

The cost of microfilming systems is allowable only with specific prior approval from DHHS. See 25-970.225 for approval process procedures.

Microfilming costs should be claimed under Group B Column 1, Line 4 of the CS 356.1.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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For any questions regarding space approval or related subjects, contact:

Bureau of County Cost Plans
Division of Local Government Fiscal Affairs
State Controller's Office
P. O. Box 1019
Sacramento, CA 95805
Attention: Space Coordinator (916) 445-5153

.32 Claiming Space Costs

There are three distinct methods for claiming space costs on the CS 356.1

- .321 Space costs which are included in the Countywide Cost Plan Space Schedule and are direct billed or cost applied to the District Attorney should be itemized on a separate sheet and claimed on Line 1 in Group B of the CS 356.1.
- .322 Space costs allocated to child support on the Countywide Cost Plan Exhibit of Costs would be included in the amount approved for claiming as Countywide overhead on Line 2 in Group C of the CS 356.1.
- .323 If Countywide overhead is included in the Child Support Indirect Cost Rate Proposal (ICRP), the allocated space costs would be included in the amount claimed as indirect costs on Line 1 in Group C of the CS 356.1.

.4 Indirect Costs

General. Indirect costs are those (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. The term "indirect costs", as used herein, applies to cost of this type originating in the IV-D Agency, as well as those incurred by other county departments in supplying goods, services, and facilities, to the IV-D Agency. To facilitate equitable distribution of indirect expenses to the cost objectives services, it may be necessary to establish a number of pools of indirect cost within the IV-D Agency or in other agencies providing services to the IV-D Agency. Indirect Cost pools should be distributed to benefiting cost objectives on a basis which will produce an equitable result in consideration of relative benefits derived.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

.41 Countywide Cost Allocation Plan (COWCAP)

The COWCAP is the means by which the allowable cost of central services departments may be identified and equitably distributed to operating departments commensurate with the services received. The COWCAP is the means by which all central service costs are identified in a logical and systematic manner for reimbursement under federal grants and contracts.

.42 Claiming FMC 74-4/A-87 Costs

FMC 74-4/A-87 costs benefiting the IV-D Agency are allowable subject to federal and state guidelines. When the FSD is not listed as a separate operating department in the COWCAP but benefits from the District Attorney's FMC 74-4/A-87 allocation, its share of overhead may be computed via an indirect cost rate plan and claimed quarterly as an "Indirect Cost" on Form CS 356.1 (see the Indirect Cost Rate Plan section). If, on the other hand, FSD is listed separately in the COWCAP, FMC 74-4/A-87 costs are claimed according to plan. These costs include the current year's estimate for FSD (commonly based on two-year-old actuals), plus a roll forward from two years prior.

.43 Roll Forward

Roll forward is computed by subtracting prior year's estimated from actual costs. This roll forward represents an adjustment for any under or over estimate of FSD FMC 74-4/A-87 costs for two years prior. Because FMC 74-4/A-87 costs are normally claimed according to the estimated costs, roll forward also represents an adjustment for any under or over claim of prior year's costs.

When FSD is initially listed as a separate operating department in the COWCAP, care must be taken to avoid double-claiming a portion of the FMC 74-4/A-87 costs. This occurs when the amount claimed as current year roll forward includes central service costs already claimed two years prior by FSD as its share of District Attorney FMC 74-4/A-87 costs.

.44 Example

Starting in 1980/81, County Z identified FSD as a separate operating department in the COWCAP. FSD's new FMC 74-4/A-87 costs are computed as follows:

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

1980 Estimated Costs (Based on 1978/79 Actuals)	\$1,000
Add: Roll Forward	<u>1,000</u>
Total FMC 74-4/A-87 Allocation to FSD in 1980/81	\$2,000

FSD was not separately identified in the 1978/79 COWCAP. After the closing of that fiscal year, however, the county auditor-controller found that \$1,000 in service department costs benefited FSD. Roll forward was thus computed:

1978/79 FSD Actual FMC 74-4/A-87 Costs	\$1,000
Less: 1978/79 FSD Estimated FMC 74-4/A-87 costs (none had been estimated for FSD, since it was not a separate operating department)	<u>0</u>
Roll Forward	\$1,000

.5 Indirect Cost Rate Proposal

General. As part of DSS's overall responsibility in the IV-D Program, DSS will review all District Attorney's indirect cost rates (ICRs) to the extent necessary to establish that rates are prepared in accordance with procedures contained in Federal Management Circular 74-4 (Circular A-87). The county DAs are required to develop and use an Indirect Cost Rate Proposal (ICRP) in computing the claiming IV-D indirect costs. The guidelines contained herein must be adhered to in developing and submitting ICRPs for the Child Support Program.

An ICRP is a device for determining what portion of general overhead expenses each division within the DA's office should bear. There are two basic methods for developing an ICRP to be used in computing indirect costs. One is termed the "single rate" method while the other is called the "multiple rate" method.

The "single rate" method involves the establishment of one ICRP for the entire DA's office. This rate may be used by the FSD to determine indirect costs. The "multiple rate" method involves the establishment of an individual ICRP for each division of the DA's office. Prior to discussing each method in depth, it is necessary to define the elements of an ICRP.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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.51 Elements of an ICRP

.511 Indirect Costs

These are costs that cannot be identified directly to the FSD, but jointly benefit the FSD and one or more other DA divisions. The two basic types of indirect costs to be considered are:

(a) Internal Indirect Costs

These are costs occurring within the DA's office for services that benefit the FSD and other divisions. Supportive administrative staff, utilities, and supplies are examples of internal indirect costs.

(b) Indirect Costs from COWCAP

These are costs of central government support services furnished to the local IV-D Agency and allocated through the COWCAP. (Examples are personnel, general services.)

.512 Direct Costs

These are costs that can be identified specifically to a particular program, such as the Child Support Program, or to a specific unit such as FSD. Typical direct costs chargeable to the Child Support Program are:

(a) Compensation of employees for the time and effort devoted specifically to the execution of the Child Support Program.

(b) Cost of material acquired, consumed, or expended exclusively for child support.

(c) Equipment used by FSD only.

(d) Training and travel costs for the benefit of the Child Support Program.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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.513 Unallowable Costs

These are costs that are allowable per (A-87) guidelines and/or IV-D Program requirements. Examples of unallowable costs are:

- (a) Bad debts
- (b) Contingencies
- (c) Contributions and donations
- (d) Entertainment
- (e) Fines and penalties
- (f) Interest and other financial costs
- (g) Underrecovery of costs under grant agreements
- (h) Costs of general government

.52 Methods of Computing ICRPs

.521 Single Rate Method

This method is one whereby a single ICRP is developed for the entire DA's office. Once established, this rate is used by the FSD in computing its quarterly indirect costs. The basic prerequisite for using the Single Rate Method is that all DA divisions must benefit to relatively the same degree from those activities representing indirect costs. The following steps are involved in developing a single rate ICRP.

- (a) Obtain all operating costs of the IV-D Agency.
- (b) Determine which DA costs can be directly identified to each of the DA divisions (direct costs), and which costs jointly benefit FSD and other DA divisions but cannot be directly identified to those divisions (internal indirect costs).

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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NOTE: If the DA wants to include administrative services (e.g., DA's salary and benefits) as an indirect cost benefiting the FSD, the following criteria apply:

- (1) If the salaries and benefits of the DA and/or his administrative staff are already being claimed as direct costs, no portion of these salaries and benefits may be claimed as indirect costs.
 - (2) The DA and/or his/her administrative staff must separate his/her time spent in general administration from time spent in other activities (e.g., criminal casework). Acceptable documentation of this would be a certification by the DA that he and/or his administrative staff spend an approximate percentage of his/their time in general administration. (Please state the approximate percentages for each administrative staff member involved including the DA.) The certification should also state that the FSD derived benefit from that general administration to relatively the same degree as the other divisions. If the FSD does not derive benefit from it, do not include administrative services as an indirect cost in the ICRP.
 - (3) Only that portion of the DA's and/or his/her administrative staff's salaries and benefits representing actual time spent in administration can be considered administrative indirect costs.
- (c) Obtain the COWCAP. This contains the FMC 74-4 Exhibit Costs. If a separate line item is provided for the FSD in the COWCAP, this cost should not be included in the ICRP. (Please refer to the "Claiming Instructions" section for additional information on this item.)

If there is not a separate line item in the COWCAP for the FSD, but there is an allocation to total DA, these costs will be added to the internal indirect costs identified above.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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- (d) Once all direct and indirect costs have been identified and separated, eliminate all unallowable costs as defined in FMC 74-4/A-87 and this manual.
- (e) Divide the total allowable indirect costs by direct cost base that includes some or all of the allowable direct costs that have been identified. The base should include any unallowable direct costs that benefit from the indirect costs. Direct cost bases in common use include, but are not limited, to:
 - (1) Total direct salaries and wages;
 - (2) Total direct salaries and wages plus applicable fringe benefits;
 - (3) Total direct costs of the IV-D Agency.
- (f) To obtain the FSD's quarterly indirect costs, apply this ICR to the FSD's quarterly direct costs of the same type that are included in the direct cost base of the ICRP. If the base consists only of salaries and benefits then apply the ICR to the quarterly, direct charged, salaries and benefits of the FSD.

.522 Multiple Rate Method

- (a) Obtain all operating costs of the IV-D Agency.
- (b) Determine which DA costs can be directly identified to each of the DA divisions (direct costs) and which costs jointly benefit FSD and other DA divisions but cannot be directly identified to these divisions (internal indirect costs). (See the note concerning administrative services in the "Single Rate Method" section for additional relevant information.)

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SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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- (c) Segregate all unallowable costs as defined in FMC 74-4/A-87 and this manual.
- (d) Classify all allowable internal indirect costs into pools.
- (e) Obtain the COWCAP which contains the FMC 74-4 Exhibit of Costs (external indirect costs). If there is a separate line item for FSD, do not include these costs in the ICRP. (See "Claiming Instruction" section for additional information.) If there is not a separate line item in the COWCAP for FSD, the DA's FMC 74-4 costs will be allocated via the ICRP to each DA division along with the internal indirect costs.
- (f) Select an appropriate distribution base for each indirect cost pool. See Attachment Number 4, for examples of distribution bases. Preferably, the bases used to allocate the FMC 74-4 costs in the ICRP will be the same as those used to allocate them in the COWCAP.
- (g) Distribute each indirect cost pool to the benefiting DA divisions via the allocation basis.
- (h) Total the indirect costs allocated to each division.

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SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

- (i) Calculate the ICRP for each division by dividing each division's indirect costs by that division's direct cost base.
- (j) In order to claim the FSD's quarterly indirect costs, apply the FSD's ICRP to the FSD's quarterly direct costs of the same type that are included in the direct cost base of the ICRP.

Please see Attachment Number 2 for a sample format of the Multiple Rate Method.

(1) FMC 74-4 Costs

If a separate line item is provided for the FSD in the COWCAP, this cost should be excluded from the ICRP. FMC 74-4 costs may then be claimed by dividing the annual FSD costs as they appear on the COWCAP by four and inserting the resulting quarterly amount on the "FMC 74-4" line on Form CS 356.1. If a separate line item is not provided for the FSD in the COWCAP, do not use the FMC 74-4 line of the claim form. Please refer back to the "Methods for Computing ICRPs" section for proper allocation of the DA's FMC 74-4 costs to its various divisions.

All direct program costs for services provided by central service departments should be direct billed or cost applied and not included in the FMC 74-4 Exhibit of Costs. An example of this would be EDP costs that can be identified specifically to the IV-D Program. This becomes particularly significant when DHHS has not granted approval of these costs, thereby precluding reimbursement. Any inclusion of direct IV-D Program EDP costs on the FMC 74-4 Exhibit of Costs would be incorrect for IV-D claiming purposes.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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(2) Indirect Costs

Once computed, the quarterly Indirect Cost amount should be inserted on the "Indirect Cost" line (Group C, 1) of the CS 356.1.

(3) Duplication of Costs

Once a particular cost has been classified as Unallowable, Direct, Internal Indirect, or FMC 74-4 (External Indirect through the COWCAP), it must be treated as such throughout the effective duration of the ICRP. Duplication of costs must be avoided. For example, if a cost item is included in the direct cost base of your ICRP or if that cost item is claimed direct on Form CS 356, under no circumstances may the same cost item be claimed as an indirect cost, where internal or FMC 74-4 costs allocated to the local IV-D Agency or part of the internal indirect costs, the same cost item must not be a direct cost in your ICRP nor can it be claimed as a direct cost against Title IV-D.

.523 Submitting ICRPs - Provisional and Final

Prior to claiming any IV-D indirect costs for a given fiscal year, each county must submit a provisional ICRP for the local IV-D Agency based on that fiscal year's budget or on actual expenditures from two years prior. Later a final ICRP based on actual direct and indirect departmental costs and, if applicable, the approved FMC 74-4 plan for that same fiscal year should be prepared and submitted. Indirect costs claimed during the fiscal year will be adjusted with the final ICRP. DSS's Fiscal Policy and Procedures Bureau, County Claims Unit, will make the necessary adjustments to credit the county if there was underclaiming or debit it in the case of overclaiming. Costs claimed directly during the fiscal year should be treated as direct costs when preparing the final ICRP. Likewise, costs claimed as indirect costs during the fiscal year should be treated as indirect costs in the final ICRP. The final ICRP based on "actual" figures may be used as a provisional ICRP for two years later provided that the COWCAP figure approved for the applicable year is used.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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EXAMPLE: The final ICRP for fiscal year 1984/85 should be based on final DA/FSD expenditures for 1984/85 and FMC 74-4 costs from the countywide plan approved for claiming during fiscal year 1984/85.

If this ICRP is to be used as a provisional ICRP for fiscal year 1986/87, the provisional rate must be computed using FMC 74-4 costs from the countywide plan approved for claiming fiscal year 1986/87.

The deadline for submittal of final ICRPs is March 31, nine months after the end of the fiscal year. The process is illustrated by the following schedule:

<u>Type</u>	<u>FY</u>	<u>Deadline</u>	<u>Based On</u>	<u>Purpose(s)</u>
Prov.	85/86	10/1/85 or prior to claiming FY 85/86 indirect	1. FY 85/86 DA/FSD budgeted figures or FY 83/84 actuals 2. Approved FY 85/86 FMC 74-4 costs	Claiming indirect costs for FY 85/86
Final	85/86	3/31/87	1. Actual DA/ FSD indirect & direct costs for FY 85/86 2. The same COWCAP approved for claiming during FY 85/86, if applicable	1. Adjustment of indirect costs claimed in FY 81/82 2. Serve as "Provisional" ICRP to claim indirect costs for FY 85/86*

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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<u>Type</u>	<u>FY</u>	<u>Deadline</u>	<u>Based On</u>	<u>Purpose(s)</u>
Final	84/85	3/31/86	1. Actual DA/FSD indirect & direct costs for FY 84/85	1. Adjustment of indirect of indirect claimed in FY 84/85
			2. The same COWCAP approved for claiming during FY 85/86, if applicable	2. Serve as a "Provisional" ICRP to claim indirect costs for FY 86/87*
Final	83/84	3/31/85	1. Actual DA/FSD indirect & direct costs for FY 83/84	1. Adjustment indirect costs claimed in FY 83/84
			2. The same COWCAP approved for claiming during FY 83/84, if applicable	2. Serve as "Provisional" ICRP to claim indirect costs for FY 85/86

*If FMC 74-4 (A-87) costs are part of the ICRP, only the COWCAP figure approved for claiming in the applicable year may be used.

If counties wish to use budget figures for their provision ICRP in lieu of the previous final ICRP, this is acceptable. However, this method required preparation of two ICRPs each year--one provisional based on budget costs and one final based on actual costs.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

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Please submit one typewritten copy of your ICRP along with required documentation to the following address:

Department of Social Services
Child Support Operations Bureau
744 P Street - M.S. 9-700
Sacramento, CA 95814

Telephone: (916) 322-6384

.524 Required Documentation

Each ICRP must be supported by the following documentation:

- (a) A certification by the responsible county official that the proposal has been prepared in accordance with FMC 74-4 principles and this section. (See Attachment No. 3 for a sample format.)
- (b) If the ICRP is based on the most recent actual expenditures, copies of the supporting financial statements are required. If the ICRP is based on budget figures, a copy of the relevant budget material is required that will show all costs incurred by the IV-D Agency. Additional documentation includes, but is not limited to, the following: The FMC 74-4, Exhibit of Cost and Related Schedules, Building Depreciation or Use Allowance Schedule (if applicable), Equipment Depreciation or Use Allowance Schedule (if applicable).
- (c) Organization charts of the DA's office and the FSD which show all divisions and personnel included in and excluded from the proposal.
- (d) Administrative time certification as explained in the "Single Rate Method" section of this manual.

ATTACHMENT 1

SAMPLE INDIRECT COST RATE PROPOSAL

SINGLE RATE METHOD*

OFFICE OF THE DISTRICT ATTORNEY

For Year Ended June 30, 197

Divisions (list all DA Divisions)	Expenditures Not Allowable	Indirect Costs	Direct Costs	Total
	(a)			(b)
Family Support	\$1,000		\$170,000	\$171,000
Criminal	2,000		185,000	187,000
	<u>\$3,000</u>		<u>\$355,000</u>	<u>\$358,000</u>
Departmental Indirect Costs				
FMC 74-4 Costs		\$ 9,000		\$ 9,000
Communications		3,000		3,000
Operation and Maintenance Services		2,000		2,000
Administrative Services (c)		25,000		25,000
Supplies		<u>5,000</u>		<u>5,000</u>
Total	<u>\$3,000</u>	<u>\$44,000</u>	<u>\$355,000</u>	<u>\$402,000</u>

(a) The "Expenditures Not Allowable" represent costs of capital expenditures and costs whether direct or indirect which are unallowable in accordance with cost principles. Such costs should be excluded from the computation of the ICRP. However, indirect costs should be allocated to expenditures not allowable for those expenditures that either generated or benefited from the indirect costs, where the dollar effect is sufficiently material to warrant such allocation.

(b) Total Costs should be reconciled to and accompanied by a copy of the financial statements of the grantee agency (DA/FSD).

(c) Administrative services include salaries and benefits of personnel engaged in administration of the DA's office and benefiting the FSD.

* This is a sample only and is not intended to prescribe methods of charging costs.

The indirect costs rate is expressed as a percentage resulting from a ratio of allowable annual indirect costs (\$44,000) to annual direct costs (\$355,000).

	Total	Expenditures Not Allowable	Indirect Costs (A)	Direct Costs (B)
Totals	<u>\$402,000</u>	<u>\$3,000</u>	<u>\$44,000</u>	<u>\$355,000</u>

Indirect Cost Rate Computation

(A) ÷ (B) = $\frac{\$44,000}{\$355,000}$ = Indirect Cost Rate of 12.39 percent to be applied to the quarterly Family Support Division's direct costs of the same type used in the direct cost base of the ICRP.

ATTACHMENT 2

SAMPLE INDIRECT COST RATE PROPOSAL MULTIPLE RATE METHOD ^a DISTRICT ATTORNEY'S OFFICE For Year Ended June 30, 1972									
FMC 74-4 Costs	Allocation Base (a)	Total Indirect Costs	Central Service Government Agencies			Departmental Indirect Costs		Total Indirect Costs	Total Indirect Costs
			Personnel	Purchasing	Accounting	Com.	O & M		
Personnel Administration	Number of employees served	\$ 4,000	(\$4,000)						
Centralized Purchasing	Number of Purchase Orders	3,000	(\$3,000)						
Accounting Services	Direct salaries and wages	2,000		(\$2,000)					
Subtotal		\$ 9,000							
Departmental Indirect Costs									
Communications	Number of telephones	\$ 3,000			(\$3,000)				
Operation and Maintenance Services	Square footage	2,000							(\$2,000)
Administrative Services	Direct salaries and wages	25,000							(\$25,000)
Supplies	Number of employees served	5,000							(\$5,000)
Subtotal		\$35,000							
Divisions (List all DA Divisions)									
Family Support	Number of Employees Served	1,600	1,200	820	1,050	700	10,250	2,000	\$17,620
Criminal	4 employees or 40 percent	2,400	1,800	1,180	1,950	1,300	14,750	3,000	26,330
Total	0	0	0	0	0	0	0	0	\$44,600
									\$44,600

The allocation bases used were selected as reasonable and applicable under the circumstances. Other bases would be just as acceptable if they represented a fair measure of cost generation or cost benefits.			
Number of Employees Served	Number of Purchase Orders	Square Footage	Director Salaries and Wages
4 employees or 40 percent	40 or 40 percent	350 sq. ft. or 35 percent	\$45,000 or 41 percent
6 employees or 60 percent	60 or 60 percent	650 sq. ft. or 65 percent	\$70,500 or 59 percent
			Number of Telephones
			3.5 telephones or 35 percent
			6.5 telephones or 65 percent

^a This is a sample only and is not intended to prescribe methods of charging costs.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

ATTACHMENT 4

SUGGESTED BASES FOR COST DISTRIBUTION

Following are suggested bases for distributing indirect costs to benefiting DA divisions or cost objectives. The suggested bases are not mandatory for use if they are not suitable for the particular services involved. Any method of distribution can be used which will produce an equitable distribution of cost. In selecting one method over another, consideration should be given to the additional effort required to achieve a greater value of accuracy.

Type of Service	Suggested Bases for Allocation
Accounting	Total dollar volume or number of transactions processed
Auditing	Direct audit hours
Budgeting	Direct hours of identifiable services of employees of central budget
Building lease management	Number of leases
Data processing	Machine hours
Disbursing service	Number of checks or warrants issued
Employees retirement system administration	Number of employees contributing
Insurance Management Service	Dollar value of insurance premiums
Legal services	Direct hours
Mail and messenger service	Number of documents handled or employees served
Motor pool costs including automotive management	Miles driven and/or days used
Office machine and equipment repairs	Direct hours
Office space used and related costs (heat, light, janitor service, etc.)	Square footage of space occupied
Organization and management services	Direct hours
Payroll services	Number of employees
Personnel administration	Number of employees
Printing and reproduction	Direct hours, job basis, pages printed, etc.
Procurement service	Number of transactions processed
Local telephone	Number of telephone instruments
Health services	Number of employees
Fidelity bonding program	Employees subject to bond or penalty amounts

FISCAL MANAGEMENT AND CONTROL
ADMINISTRATIVE EXPENDITURES

25-975 (Cont.)

HANDBOOK

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

ATTACHMENT 6

STATE OF CALIFORNIA HEALTH AND WELFARE AGENCY
DEPARTMENT OF SOCIAL SERVICES

DISTRICT ATTORNEY EMPLOYEE'S CHILD SUPPORT TIME STUDY FOR IV-D FUNCTIONS

PART I - EMPLOYEE INFORMATION

1. NAME _____ 2. CLASSIFICATION _____ 3. COUNTY _____ 4. MONTH/YEAR _____

PART II - INSTRUCTIONS ON BACK OF FORM

PART III - DAILY TIME STUDY

ACTIVITIES	DAYS																															Grand Total		
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31			
1 Administration																																		
2 Collection and Distribution																																		
3 Establishment of Paternity	AFDC																																	
	Non-AFDC																																	
4 Location of Absent Parents	AFDC																																	
	Non-AFDC																																	
5 Establishment of Support	AFDC																																	
	Non-AFDC																																	
6 Enforcement of Support	AFDC																																	
	Non-AFDC																																	
7 Total - Lines 3, 4, 5, and 6																																		
8 Total - Lines 1 through 6																																		
9 Non Child Support	a. Disregard																																	
	b. Show																																	
10 Subtotal (Add lines 8 and 9)																																		
11 Nonallocable Vacation, Sick Leave, Coffee Breaks, etc.																																		
12 DAILY GRAND TOTAL																																		

EMPLOYEE: I hereby certify that this is a true and accurate report of my time, and the function performed as shown above.

SUPERVISOR: I hereby certify the employee's daily time records have been examined and that, to the best of my knowledge and belief, this time record is true and correct, and the functions were performed as shown above.

SIGNATURE OF EMPLOYEE _____ DATE _____

SIGNATURE BY SUPERVISOR _____ DATE _____

CS 346 (11/88)

ATTACHMENT 7

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY DEPARTMENT OF SOCIAL SERVICES

IV-D CHILD SUPPORT EXPENDITURE SCHEDULE AND CERTIFICATION

Please round all figures to nearest dollar. If additional space is needed, attach a separate sheet.

					COUNTY	QUARTER ENDING	
					ALLOCABLE COSTS	DIRECT COSTS	TOTAL
					Column 1	Column 2	Column 3
A. PERSONAL SERVICES — LOCAL IV-D AGENCY (Non EDP)							
1.	Casework Staff (Legal, Investigative, etc.)				\$ _____	\$ _____	
2.	Administrative Support				\$ _____	\$ _____	
3.	Clerical Support				\$ _____	\$ _____	
TOTAL IV-D AGENCY PERSONAL SERVICES					\$ _____	\$ _____	\$ _____
B. OPERATING COSTS — LOCAL IV-D AGENCY (Non EDP)							
1.	Space (itemize)				\$ _____		
	_____				\$ _____		
2.	Personal Property (Non EDP Equipment)				\$ _____		
3.	Training and Travel				\$ _____		
4.	Microfilm				\$ _____		
5.	Other Operating Costs				\$ _____		
TOTAL IV-D AGENCY OPERATING COSTS					\$ _____		\$ _____
C. INDIRECT COSTS — LOCAL IV-D AGENCY							
1.	Approved Indirect Cost Rate (_____ %)				\$ _____		
2.	Countywide Overhead (FMC 74-4/A-87)				\$ _____		
TOTAL IV-D AGENCY INDIRECT COSTS					\$ _____		\$ _____
D. PURCHASE OF SERVICES/COOPERATIVE AGREEMENTS (Non EDP)							
(itemize)							
Agency	Code	Personal Services	Operating Costs	Indirect Costs			
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
_____	_____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	
TOTAL PURCHASE OF SERVICE COSTS					\$ _____	\$ _____	\$ _____

CS 358 1 (11/85) (Formerly CA 358)

FISCAL MANAGEMENT AND CONTROL
ADMINISTRATIVE EXPENDITURES

25-975 (Cont.)

HANDBOOK

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY						DEPARTMENT OF SOCIAL SERVICES					
E. ELECTRONIC DATA PROCESSING (EDP) (itemize)						ALLOCABLE COSTS	DIRECT COSTS	TOTAL			
Agency Code	Activity Code	Account Number	Personal Services	Operating Costs	Indirect Costs				Column 1	Column 2	Column 3
			\$	\$	\$						
			\$	\$	\$						
			\$	\$	\$						
			\$	\$	\$						
			\$	\$	\$						
TOTAL EDP COSTS									\$	\$	\$
F. LABORATORY COSTS (itemize)											
			\$		\$						
			\$		\$						
Less lab costs recovered							(\$)				
TOTAL LABORATORY COSTS							\$	\$			
G. ABATEMENTS (itemize)											
			\$		\$						
			\$		\$						
TOTAL ABATEMENTS							(\$)	(\$)			
H. TOTAL DISTRICT ATTORNEY SUPPORT COSTS						\$	\$	\$			
I. SUPERIOR COURT SYSTEM -- EXPEDITED PROCESS COSTS											
Personal Services			Operating Costs		Indirect Costs			\$			
			\$		\$			\$			
J. GRAND TOTAL IV-D COSTS								\$			
CODES:		Agency Code	Activity	Code							
	Private	A	Feasibility Study	C1	Contact Person _____						
	Public	B	Developmental/Imple	C2	Telephone Number _____						
			Ongoing	C3							
I hereby certify, under penalty of perjury, that I am the official responsible for the administration of the child support program in and for said county; that I have not violated any of the provisions of Sections 1090 to 1096, inclusive, of the Government Code; that the amounts reported herein have been expended and are properly chargeable as expenditures for administration of the child support program in accordance with all provisions of the Welfare and Institutions Code and the rules and regulations of the State Benefits and Services Advisory Board.						I hereby certify, under penalty of perjury, that I am the official in aforesaid county, responsible for the examination and settlement of accounts; that I have not violated any of the provisions of Sections 1090 to 1096, inclusive, of the Government Code; that the expenditures reported herein have been authorized by the district attorney and that warrants therefore have been issued or expenditures otherwise incurred according to law.					
SIGNATURE OF COUNTY DISTRICT ATTORNEY			DATE			SIGNATURE OF COUNTY AUDITOR			DATE		

SAMPLE

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA—HEALTH AND WELFARE AGENCY DEPARTMENT OF SOCIAL SERVICES

COUNTY	QUARTER ENDING
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IV—D CHILD SUPPORT TIME SUMMARY AND ACTIVITY ALLOCATION RATIOS

LINE	ACTIVITIES	TOTAL ALLOCABLE HOURS ^{1/}	ALLOCATION RATIO ^{3/}
	1	2	3
A	Administration		
B	Collection and Distribution		
C	Establishment of Paternity		
D	Location of Absent Parent		
E	Establishment of Support		
F	Enforcement of Support		
G	Non-Child Support		
	Displeant a. Other b.		
H	GRAND TOTAL HOURS ^{2/}		1.000000

^{1/} For Lines A through F, accumulate monthly totals of all hours (AFDC and Non-AFDC) by activity from Grand Total Column of CS 355's. Line G, items a and b must agree with Line 9, a and b of the CS 355's.
^{2/} Enter monthly total of all hours recorded on Line 10 of CS 355's.
^{3/} Ratios are obtained by dividing hours recorded in each activity by Grand Total Hours Line H, Column 2.

MODIFICATION A COMPUTATION OF AFDC AND NON-AFDC HOURS

LINE	Hours	Ratio ^{7/}
	1	2
A	AFDC ^{4/}	
B	Non-AFDC ^{5/}	
C	TOTAL ^{6/}	

^{4/} Enter monthly total of AFDC related hours recorded on Lines 3, 4, 5 and 6 of CS 355's.
^{5/} Enter monthly total of Non-AFDC related hours recorded on Lines 3, 4, 5 and 6 of CS 355's.
^{6/} Enter the sum of Lines A and B.
^{7/} Divide hours on Lines A and B by hours recorded on Line C.
 Transfer ratios recorded in Column 2 to MODIFICATION B, CS 356.7.

CS 356.3 (10/85) (FORMERLY CA 356)

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY DEPARTMENT OF SOCIAL SERVICES

IV-D CHILD SUPPORT PROGRAM DISTRIBUTION COUNTY: _____
TOTAL ALLOCABLE COSTS FUND/PROGRAM: _____

Activities	Ratios 1/	LOCAL IV-D AGENCY			PURCHASE OF SERVICES 2/			ELECTRONIC DATA PROCESSING 3/			TOTALS
		Personal Services CS 356.1, A, Col. 1 Times Col. 2 ratios	Operating Costs CS 356.1, B, Col. 1 Times Col. 2 ratios	Indirect Costs CS 356.1, C, Col. 1 Times Col. 2 ratios	Personal Services CS 356.1, D Times Col. 2 ratio	Operating Costs CS 356.1, D Times Col. 2 ratio	Indirect Costs CS 356.1, D Times Col. 2 ratio	Personal Services CS 356.2, E Times Col. 2 ratio	Operating Costs CS 356.2, E Times Col. 2 ratio	Indirect Costs CS 356.2, E Times Col. 2 ratio	
1	2	3	4	5	6	7	8	9	10	11	12
A Administration											
B Collection and Distribution											
C Establishment of Paternity											
D Location of Absent Parent											
E Establishment of Support											
F Enforcement of Support											
G Non-Child Support	a Disregard										
	b Other										
H TOTALS	1.000000										4/

1/ Bring ratios forward from CS 356.3, Column 3.
2/ Prepare subtotals of only those costs reported as Allocable in Column 1, on the CS 356.1, Group D, and transfer to the appropriate Column 6, 7 and 8.
3/ Prepare subtotals of only those costs reported as Allocable in Column 1, on the CS 356.2, Group E, and transfer to the appropriate Column 9, 10 and 11.
4/ This total must agree with CS 356.2, Group H, Column 1.

CS 356.4.1.1 (01/87) (04/87) (01/88) (01/88) (01/88) (01/88) (01/88) (01/88) (01/88) (01/88) (01/88) (01/88)

STATE OF CALIFORNIA HEALTH AND WELFARE AGENCY DEPARTMENT OF SOCIAL SERVICES

**IV-D CHILD SUPPORT PROGRAM DISTRIBUTION
DIRECT COSTS (Excluding Lab costs)**

COUNTY: _____ QUARTER ENDING: _____

LINE	Activities	LOCAL IV-D AGENCY			PURCHASE OF SERVICES ^{1/}			ELECTRONIC DATA PROCESSING ^{2/}			Abate-ments	Totals
		Personal Services	Operating Costs	Indirect Costs	Personal Services	Operating Costs	Indirect Costs	Personal Services	Operating Costs	Indirect Costs		
		CS 357 Col. 4		CS 357 Col. 5	CS 356.1 D	CS 356.1 D	CS 356.1 D	CS 356.2 E	CS 356.2 E	CS 356.2 E		
	1	2	3	4	5	6	7	8	9	10	11	12
A	Administration										()	
B	Collection and Distribution										()	
C	Establishment of Paternity											
D	Location of Absent Parent											
E	Establishment of Support											
F	Enforcement of Support											
G	Total										()	

^{1/} Prepare subtotals of only those costs reported as Direct in Column 2, on the CS 356.1, Group D, and transfer to appropriate Column 5, 6, and 7.

^{2/} Prepare subtotals of only those costs reported as Direct in Column 2, on the CS 356.2, Group E, and transfer to appropriate Column 8, 9, and 10.

CS 356.2 (1/88)

**FISCAL MANAGEMENT AND CONTROL
ADMINISTRATIVE EXPENDITURES**

25-975 (Cont.)

HANDBOOK

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY DEPARTMENT OF SOCIAL SERVICES

IV-D CHILD SUPPORT PROGRAM DISTRIBUTION
TOTAL ALLOCABLE AND DIRECT COSTS (Excluding Lab costs)

COUNTY: _____ QUARTER/PHONE: _____

Activity	LOCAL IV-D AGENCY			PURCHASE OF SERVICES			ELECTRONIC DATA PROCESSING			Subtotal Sum of Col. 7 thru 10	Abatement Col. 11	Totals Col. 11 Less Col. 12
	Personal Services Col. 264.1, Col. 3 Plus 264.2, Col. 4	Operating Costs 264.1, Col. 5	Indirect Costs 264.1, Col. 6 Plus Col. 7 264.1	Personal Services 264.1, Col. 6 Plus 264.3 Col. 7	Operating Costs 264.1, Col. 7 Plus 264.3 Col. 8	Indirect Costs 264.1, Col. 8 Plus 264.3 Col. 7	Personal Services 264.1, Col. 9 Plus 264.3 Col. 8	Operating Costs 264.1, Col. 10 Plus 264.3 Col. 9	Indirect Costs 264.1, Col. 11 Plus 264.3 Col. 10			
1	2	3	4	5	6	7	8	9	10	11	12	13
A Administration											()	
B Collection and Distribution											()	
C Establishment of Paternity												
D Location of Absent Parent												
E Establishment of Support												
F Enforcement of Support												
G Subtotal											()	
H Non-Child Support	a. Divorced b. Other											
I TOTALS											()	

SAMPLE

STATE OF CALIFORNIA—HEALTH AND WELFARE AGENCY / DEPARTMENT OF SOCIAL SERVICES

IV-D CHILD SUPPORT PROGRAM DISTRIBUTION REPORT OF TOTAL EXPENDITURES

COUNTY _____ QUARTER ENDING _____

LINE	Activities	EXPENDITURES FOR THE QUARTER (Round to nearest dollar)					
		Total	1/	Federal	2/	County	3/
		1		2		3	
A	Administration	01			03		
B	Collection and Distribution	04			06		
C	Establishment of Paternity	07			09		
D	Location of Absent Parent				12		
E	Establishment of Support		14		15		
F	Enforcement of Support		17		18		
G	Subtotal		20		21		
H	Non-Child Support	22			23		
I	Laboratory Co.	24			25		
J	TOTAL DISTRICT	26	4/ 27		5/ 28		
K	SUPERIOR COURT SYSTEM—EXPEDITED PROCESS	29	6/ 30		31		
L	GRAND TOTAL 8/	32	7/ 33		34		
		35	36		37		

1/ Bring figures forward from CS 356.6, Column 13 (except Lines I, J, and K).
 2/ Multiply Column 1, Lines A through G and Line K by the Federal Financial Participation Rate applicable for this period.
 3/ County Share is Column 1 less Column 2.
 4/ Bring figure forward from CS 356.2, Group F, Column 3.
 5/ Multiply column 1 by 90% special Federal Financial Participation Rate.
 6/ Total must agree with CS 356.2, Group H, Column 3.
 7/ Bring figure forward from CS 356.6, Group I, Column 3.
 8/ Column 1 should agree with CS 356.2, Group J, Column 3.

These two Modifications are for statistical reporting purposes only. They have no effect on your claim.

MODIFICATION B — AFDC AND NON AFDC IDENTIFICATION

LINE	Identification		Ratio	Child Support Costs
	9/	38/	2	11/
A	AFDC			39
B	NON AFDC	10/	40	41
C	TOTAL		1.000000	42

9/ Bring ratio forward from CS 356.3, Mod A, Column 2, Line A.
 10/ Bring ratio forward from CS 356.3, Mod A, Column 2, Line B.
 11/ Multiply Column 2 ratios by Child Support Costs, Subtotal above, Line G, Column 1.
 12/ All expenditure items for Mod C, are obtained from CS 356.6, Subtotal, Line G, Columns 2 through 11, and Column 13.
 13. Bring figure forward from CS 356.2, Group F, Column 3.

CS 356.7 (11/88)

MODIFICATION C—SPECIFIC EXPENDITURE ITEM SUMMARY

LINE	Expenditure Item	Personal Services	Operating Costs	Indirect Costs
	12/	2	3	4
A	Local IV-D	43	44	45
B	Purchase of Services	46	47	48
C	EDP	49	50	51
D	Lab costs		52	13/
E	Abatements		53 ()	
F	TOTAL	54	55	56

STATE OF CALIFORNIA HEALTH AND WELFARE AGENCY DEPARTMENT OF SOCIAL SERVICES

COUNTY _____ QUARTER ENDING _____

IV-D CHILD SUPPORT PROGRAM — PERSONAL SERVICES

These two modifications are for statistical reporting purposes only. There is no fiscal effect on the claim.

MODIFICATION D — EDP PERSONAL SERVICES

L I N E	SOURCE	EDP PERSONAL SERVICES ^{1/}	RATIO ^{2/}
		COLUMN 1	COLUMN 2
A	LOCAL IV-D AGENCY		
B	PURCHASE OF SERVICES		
C	TOTAL		1.000000

1/ Figures from CS 356.2, Part B, Personal Services Column
2/ Divide Column 1, Line A, by Column 1, Line C
Divide Column 1, Line B, by Column 1, Line C

MODIFICATION E — PERSONAL SERVICES

L I N E	SOURCE	LOCAL IV-D AGENCY	PURCHASE OF SERVICES	TOTAL
		COLUMN 1	COLUMN 2	COLUMN 3
A	EDP PERSONAL SERVICES	^{3/}	^{4/}	
B	OTHER PERSONAL SERVICES	^{5/}	^{6/}	
C	GRANT TOTAL			^{7/}

3/ Multiply the Ratio from MOD. D, Column 2, Line A Times MOD. C, Line C, Column 2.
4/ Multiply the Ratio from MOD. D, Column 2, Line B Times MOD. C, Line C, Column 2.
5/ Figure from MOD C, Line A, Column 2.
6/ Figure from MOD. C, Line B, Column 2.
7/ This Grant Total Must Equal MOD. C, Line F, Column 2.

CS 356 8 112/860

ATTACHMENT 8

STATE OF CALIFORNIA — HEALTH AND WELFARE AGENCY DEPARTMENT OF SOCIAL SERVICES

**GROUP A INDIVIDUAL EMPLOYEE WORKSHEET
LOCAL IV—D AGENCY — DIRECT COSTS**

Use of this form is required for claiming any Direct Group A costs on the CS 356.1.

	COUNTY	FISCAL YEAR	QUARTER ENDING
	EMPLOYEE NAME		CLASSIFICATION

		TOTALS
A. 1 Child Support Hours		
2 Total Hours	+	
3 Child Support Percentage	=	%
B. 1 Child Support Percentage (A. 3.)		
2 Quarterly Personal Services (Salaries and Benefits)	x \$	
3 Claimable Personal Services		= \$
C. 1 Claimable Personal Services		
2 Indirect Cost Rate (Employee Division Rate)	x	%
3 Claimable Indirect Costs		= \$
D. 1 Claimable Personal Services	\$	
2 Claimable Indirect Costs (C. 3.)	+ \$	
3 Total Claimable Costs		= \$ 1/

Activities	Total Child Support Hours 2	Ratios 2/	PERSONAL SERVICES 3/	INDIRECT COSTS 4/
			Claimable Personal Services (B. 3. times Column 3 ratio) 4	Claimable Indirect Costs (C. 3. times Column 3 ratio) 5
Administration				Line A
Collection and Distribution				Line B
Establishment of Paternity				Line C
Location of Absent Parent				Line D
Establishment of Support				Line E
Enforcement of Support				Line F
Total		1.000000		Line G

1/ This cost will be reported on CS 356.1, Group A, Column 2.
 2/ Ratios are obtained by dividing hours recorded in each activity by Total hours recorded in Column 2.
 3/ Transfer costs recorded in each activity to CS 356.5, Column 3, Lines A through G.
 4/ Transfer costs recorded in each activity to CS 356.5, Column 4, Lines A through G.

CS 357 (10 85)

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

ATTACHMENT 9

COUNTY _____ Calendar Year _____

January-March Quarter Expenditures

<u>County Agency</u>	<u>Current Quarter Expenditures</u>	<u>1978 Base Year Expenditures</u>	<u>Jan-March Quarter Claimable Amount</u>
----------------------	-------------------------------------	------------------------------------	---

April-June Quarter Expenditures

<u>County Agency</u>	<u>Current Quarter Expenditures</u>	<u>1978 Base Year Expenditures</u>	<u>April-June Quarter Claimable Amount</u>
----------------------	-------------------------------------	------------------------------------	--

July-September Quarter Expenditures

<u>County Agency</u>	<u>Current Quarter Expenditures</u>	<u>1978 Base Year Expenditures</u>	<u>July-Sept Quarter Claimable Amount</u>
----------------------	-------------------------------------	------------------------------------	---

October-December Quarter Expenditures

<u>County Agency</u>	<u>Current Quarter Expenditures</u>	<u>1978 Base Year Expenditures</u>	<u>Oct-Dec Quarter Claimable Amount</u>
----------------------	-------------------------------------	------------------------------------	---

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

ATTACHMENT 10

PAGE 1

PLAN OF COOPERATION

I
PURPOSE

The following Plan of Cooperation is executed between the _____
County District Attorney and _____
for the coordination of their respective efforts and delineation of responsibilities relating to the
program for the enforcement of support and determination of paternity. The purpose of this plan
is to establish responsibilities and guidelines for an effective program for the securing of financial
support for minor children, including, but not limited to, identification and location of absent parents,
determination of paternity of children born out of wedlock, determination of the absent parent's
ability to support their minor children, establishment of support obligations and enforcement of
support obligations.

II
CONFIDENTIALITY

The use or disclosure of information concerning applicants and recipients will be limited to courts,
law enforcement officials, and other public officials for purposes directly connected with the
administration of the state plan for establishing paternity and enforcing child support, including
establishing eligibility; determining amounts of assistance; identifying and locating putative or
deserting parents; establishing paternity; enforcing support obligations; investigating welfare fraud;
and any investigation, prosecution, or criminal or civil proceeding, conducted in connection with
the administration of the state plan. No information shall be disclosed to any committee or legis-
lative body which identifies any applicant or recipient of public assistance by name or address.

III
ORGANIZATION

The district attorney may enter into cooperative arrangements with other county departments as
necessary to carry out the responsibilities imposed by the state plan for securing support and
determining paternity. If such a delegation of duties is made, the district attorney shall be responsible
and accountable for the execution of such duties within the county, and shall ensure that all such
functions are being carried out properly, efficiently and effectively. No functions may be delegated
by the district attorney if such functions are to be performed by caseworkers who are also performing
the assistance payments or social services functions under Title IV-A or XX of the Social Security
Act.

IV
STANDARDS

The parties to this agreement shall maintain an organizational structure and sufficient staff to
administer and supervise all of the functions for which they are responsible under the state plan and
this Plan of Cooperation.

V
RESPONSIBILITIES

The District Attorney shall have the following responsibilities:

- (1)
- (2)
- (3)

The _____ shall have the following responsibilities:

- (1)
- (2)
- (3)

VI
FISCAL ACCOUNTABILITY

The District Attorney shall maintain an accounting system and supporting fiscal records adequate to assure that claims for federal funds are in accord with applicable state requirements.

The _____ shall submit to the District Attorney a claim for all reimbursable costs associated with the Child Support Program pursuant to this Plan of Cooperation on or before ten (10) working days from the last day of the calendar quarter. All such claims must be supported with fiscal records adequate to ensure that claims for reimbursement are in accord with state requirements and shall retain such records as required by state regulations.

Dated: _____

Signed: _____
District Attorney

Signed: _____

Approved: _____
Chief, Child Support Program
Management Branch

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

ATTACHMENT 11

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY	DEPARTMENT OF SOCIAL SERVICES	
IV-D CHILD SUPPORT EXPENDITURE SCHEDULE AND CERTIFICATION		
<i>Please round all figures to the nearest dollar.</i>	COUNTY	FISCAL YEAR
		QUARTER ENDING
GROUP I - LOCAL IV-D AGENCY - ALLOCABLE COSTS	TOTALS	
A. Personal Services		
1. Casework Staff (Legal, Investigative, etc.)	\$	
2. Administrative Support	\$	
3. Clerical Support	\$	
B. Operating Costs (if additional space is necessary, attach a separate sheet)		
1. Space (Itemize)		
a. _____ \$ _____		
b. _____ \$ _____	\$	
2. Personal Property (Equipment)	\$	
3. Training	\$	
4. Travel	\$	
5. Other Operating Costs	\$	
6. Microfilm Costs	\$	
C. Indirect Costs	\$	
D. Countywide Overhead (FMC 74-4 Costs)	\$	
E. EDP.....	\$	
F. Less: Collection Fees	(\$)
GROUP I - TOTAL	\$	
GROUP II - LOCAL IV-D AGENCY - NONALLOCABLE COSTS	\$	
GROUP III - COOPERATIVE AGREEMENTS (Law Enforcement Agencies).....	\$	
GROUP IV - PURCHASE OF SERVICES - LOCAL GOVERNMENT		
A. Direct (Itemize)		
1. _____ \$ _____		
2. _____ \$ _____	\$	

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

B. Allocable (Itemize)			
1. _____	\$ _____		
2. _____	\$ _____	\$ _____	
GROUP IV - TOTAL		\$ _____	
GROUP V - PURCHASE OF SERVICES - PRIVATE AGENCIES			
A. Direct (Itemize)			
1. _____	\$ _____		
2. _____	\$ _____	\$ _____	
B. Allocable (Itemize)			
1. _____	\$ _____		
2. _____	\$ _____	\$ _____	
GROUP V - TOTAL		\$ _____	
GROUP VI - TOTAL CHILD SUPPORT COSTS (Group I through Group V)		\$ _____	
GROUP VII - EXTRANEIOUS (Itemize)			
A. _____	\$ _____		
B. _____	\$ _____	\$ _____	
GROUP VIII - EDP SUMMARY			
	Feasibility Study	Developmental/Implementation	Ongoing
Group I			
Group IV			
Group V			
Other			
TOTAL			
<p><i>I hereby certify, under penalty of perjury, that I am the official responsible for the administration of the child support program in and for said county; that I have not violated any of the provisions of Sections 1090 to 1096, inclusive, of the Government Code; that the amounts reported herein have been expended and are properly chargeable as expenditures for administration of the child support program in accordance with all provisions of the Welfare and Institutions Code and the rules and regulations of the State Benefits and Services Advisory Board.</i></p>		<p><i>I hereby certify, under penalty of perjury, that I am the official in aforesaid county, responsible for the examination and settlement of accounts; that I have not violated any of the provisions of Sections 1090 to 1096, inclusive, of the Government Code; that the expenditures reported herein have been authorized by the district attorney and that warrants therefore have been issued or expenditures otherwise incurred according to law.</i></p>	
SIGNATURE OF COUNTY DISTRICT ATTORNEY		DATE	SIGNATURE OF COUNTY AUDITOR
			DATE

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY

DEPARTMENT OF SOCIAL SERVICES

COUNTY _____

COMPILED BY _____

TELEPHONE NUMBER _____

QUARTER ENDING _____

IV-D CHILD SUPPORT TIME SUMMARY AND ACTIVITY ALLOCATION RATIOS

LINE	ACTIVITIES	TOTAL ALLOCABLE HOURS	ALLOCATION RATIO
1		2	3
A	Administration		
B	Collection and Distributor		
C	Establishment of Paternity		
D	Location of Absent Parent		
E	Establishment of Support/Enforcement		
F	Non-Child Support		
G	GRAND TOTAL HOURS	2/	1,000,000

MODIFICATION A

COMPUTATION OF AFDC AND NON-AFDC RATIOS

LINE	HOURS	RATIO
1		2
A	AFDC	4/
B	NON-AFDC	5/
C	TOTAL CHILD SUPPORT HOURS	6/

4/ Enter monthly total of AFDC related hours recorded on Lines 3, 4 and 5 of CA 355's on Line A, Column 1.

5/ Enter monthly total hours of Non AFDC related hours recorded on Lines 3, 4 and 5 of CA 355's on Line B, Column 1.

6/ Enter the sum of Lines A and B.

7/ Divide hours on Lines A and B by hours recorded on Line C.

Transfer ratios recorded in Column 2 to Mod B, page 8.

1/ For Lines A through E accumulate monthly totals of all hours (AFDC and Non-AFDC) by activity from Grand Total column of CA 355's. Line F must agree with monthly total of hours recorded on Line 3 of CA 355's.

2/ Enter monthly total of all hours recorded on Line 9 of CA 355's.

3/ Ratios are obtained by dividing hours recorded in each activity by Grand Total hours.

PAGE 3 OF 8

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY

DEPARTMENT OF SOCIAL SERVICES

COUNTY	COMPILED BY	TELEPHONE NUMBER	QUARTER ENDING
--------	-------------	------------------	----------------

IV-D CHILD SUPPORT PROGRAM DISTRIBUTION
Allocable Costs

LINE	ACTIVITIES	Allocation Ratio 1/	Local IV-D Agency Allocable Costs	Purchase of Services Local Government Costs	Purchase of Services Private Agency Costs	SUMMARY
		2	3	4	5	Total of Columns 3, 4 and 5
A	Administration					
B	Collection and Distribution					
C	Establishment and Paternity					
D	Location of Absent Parent					
E	Establishment of Support/Enforcement					
F	Non-Child Support					
G	TOTAL	1.000000				

1/ Bring ratios forward from Page 3, Column 3.

PAGE 4 OF 8

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY

DEPARTMENT OF SOCIAL SERVICES

COUNTY _____ TELEPHONE NUMBER _____ QUARTER ENDING _____

COMPILED BY _____

IV-D CHILD SUPPORT PROGRAM DISTRIBUTION
Nonallocable Costs

LINE	ACTIVITIES	Local IV-D Agency Nonallocable Costs Page 1, Group II Total	Cooperative Agreements Page 1, Group III Total	Purchase of Services Local Government Page 1, Group IV, Part A	Purchase of Services Private Agencies Page 2, Group V, Part A
1		2	3	4	5
A	Administration				
B	Collection and Distribution				
C	Establishment of Paternity				
D	Location of Absent Parent				
E	Establishment of Support/Enforcement				
F	TOTAL				

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY

DEPARTMENT OF SOCIAL SERVICES

COUNTY	COMPILED BY	TELEPHONE NUMBER	QUARTER ENDING
--------	-------------	------------------	----------------

IV-D CHILD SUPPORT PROGRAM DISTRIBUTION
Total Allocable and Nonallocable Costs

ACTIVITIES	Local IV-D Agency Column 3, Page 4 Plus Column 2, Page 5	Cooperative Agreements Column 3, Page 5	Purchase of Services Local Government Column 4, Page 4 Plus Column 4, Page 5	Purchase of Services Private Agencies Column 5, Page 4 Plus Column 5, Page 5	SUMMARY
1	2	3	4	5	6
A Administration					
B Collection and Distribution					
C Establishment of Paternity					
D Location of Absent Parent					
E Establishment of Support/Enforcement					
F Non-Child Support					
G TOTAL					1/

1/ Total must agree with Total Child Support Costs recorded in Group VI, Page 2.

PAGE 6 OF 8

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY

DEPARTMENT OF SOCIAL SERVICES

COMPILED BY _____ TELEPHONE NUMBER _____

COUNTY _____ QUARTER ENDING _____

**IV-D CHILD SUPPORT PROGRAM
DISTRIBUTION REPORT OF TOTAL EXPENDITURES**

LINE	ACTIVITIES	EXPENDITURES FOR THE QUARTER (Round to Nearest Dollar)		
		TOTAL Column 1 <u>1/</u>	FEDERAL Column 2 <u>2/</u>	COUNTY Column 3 <u>3/</u>
A	Administration			
B	Collection and Distribution			
C	Establishment of Paternity			
D	Location of Absent Parent			
E	Establishment of Support/Enforcement			
F	Subtotal			
G	Non-Child Support			
H	GRAND TOTAL (Line F plus Line G)	<u>4/</u>	<u>5/</u>	

Less: FPLS Fees Collected _____

Federal Share of Total Costs _____

1/ Bring figures forward from Page 6, Column 6.

2/ Multiply Column 1 by 70% Federal Participation Rate.

3/ County Share is Column 1 less Column 2.

4/ Grand Total must agree with Column 6 Total, Page 6.

5/ Multiply Column 1, Line F by 70%.

25-975 SPECIALIZED CLAIMING INSTRUCTIONS (Continued)

25-975

STATE OF CALIFORNIA - HEALTH AND WELFARE AGENCY

DEPARTMENT OF SOCIAL SERVICES

COUNTY	COMPILED BY	TELEPHONE NUMBER	QUARTER ENDING
--------	-------------	------------------	----------------

IV-D AFDC/NON-AFDC COST DISTRIBUTION

These Modifications are required for reporting purposes only. They have no effect on the amount of your claim.

MODIFICATION B: ALLOCABLE COSTS

LINE		Child Support Costs	Total Costs
		Page 4, Column 6, Total of Lines A thru E Times Column 1 Ratios	Page 4, Column 6, Line G Times Column 1 Ratios
	1	2	3
A	AFDC RATIO <u>1/</u>		
B	NON-AFDC RATIO <u>2/</u>		

1/ Bring ratio forward from Page 3, Modification A, Column 2, Line A.

2/ Bring ratio forward from Page 3, Modification A, Column 2, Line B.

MODIFICATION C: NONALLOCABLE COSTS

LINE		Child Support Costs
		These figures should be obtained from Billing Agencies
A	AFDC	<u>3/</u>
B	Non-AFDC	<u>4/</u>
C	TOTAL	<u>5/</u>

3/ Enter total amount of AFDC portion of costs recorded on Page 5.

4/ Enter total amount of non-AFDC portion of costs recorded on Page 5.

5/ Total should equal total of all costs recorded on Page 5.

FISCAL MANAGEMENT AND CONTROL
FOOD STAMP FISCAL REPORTS

TABLE OF CONTENTS

CHAPTER 25-1000 FOOD STAMP FISCAL REPORTS

	Section
ATP RECONCILIATION REPORT (FORM FNS-46)	25-1010
STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (FORM DFA-209)	25-1020
FOOD COUPON ACCOUNTABILITY REPORT (FORM FNS-250)	25-1030
FOOD STAMP MAIL ISSUANCE REPORT (FORM FNS-259)	25-1040
AFFIDAVIT OF RETURN OR EXCHANGE OF FOOD COUPONS (FORM FNS-135)	25-1050
COUPON ACCOUNT AND DESTRUCTION REPORT (FORM FNS-471)	25-1060

25-1000	FOOD STAMP FISCAL REPORTS	25-1000
25-1010	ATP RECONCILIATION REPORT (FORM FNS-46)	25-1010

.1 Content

The FNS-46 report records the reconciliation of Authorization to Participate (ATP) cards transacted each month against the HIR Master File. The report identifies the total number and value of ATP transactions and the number and value of invalid ATP transactions for each reconciliation point. The report also records the number and value of replacement ATPs transacted.

.2 Purpose

The FNS-46 is a required federal form used to establish the financial liabilities of the CWDs and for determination of corrective or claims action.

.3 Distribution

The CWDs are required to submit the original and two copies of the FNS-46 Report to the State Department of Social Services, Fiscal Policy and Procedures Bureau, 744 P Street, Mail Station 8-100, Sacramento, CA 95814. The report is to be submitted monthly even if there are no unmatched ATPs for that month.

.4 Due Date

The original and both copies are to be received by the State Department of Social Services (SDSS)/Fiscal Policy and Procedures Bureau (FPPB) within 60 calendar days after the end of each report month.

.5 General Instructions

The FNS-46 is to be submitted by each county operating an ATP issuance system. The report is to be prepared at the CWD where the reconciliation of transacted ATPs to the HIR Master File actually takes place. Reconciliation of each month's ATP issuance activity shall be performed in accordance with MPP 63-706.

25-1010 ATP RECONCILIATION REPORT (FORM FNS-46) (Continued)

25-1010

.6 Item Instructions**Item:****1. Project Code**

All California counties must enter their county codes.

2. Report for

Enter month and year for the reporting month.

3. Reorder of Form

Check this item only if additional FNS-46 forms are required.

4. Reconciliation Point

Enter the full name and address of the reconciliation point.

5. Project Areas and Issuance Agents**a. PAs:**

Enter the number of project areas for which this point performs ATP reconciliation. Each county represents one project area, therefore, each county should record "1" in this space.

b. IAs:

Enter the number of issuance agents for which this point performs reconciliation.

6. Type

Check only one box (note that the third box should be deleted).

7. a. Sections Containing Correction

Complete this section only for revised FNS-46 reports. Enter the section of the report that has been corrected.

b. Number of Revised Reports

Enter the number of revised reports submitted to SDSS for the report month.

25-1010 ATP RECONCILIATION REPORT (FORM FNS-46) (Continued) 25-1010

8. Total Transacted ATPs

Enter the number and value of all ATPs transacted in the report month including replacements, unmatched, invalid, etc.

9. Total Replacement ATPs Transacted

Enter the number and value of all transacted ATPs that were issued to replace an original ATP, regardless of whether the original ATP has been redeemed.

10. Total Unmatched ATPs

Enter the number and value of all transacted ATPs that do not match the authorized issuances of the HIR Master File (MPP 63-602.23 and 63-706.1). This may include valid issuances that do not match against the HIR Master File due to lack of, or incorrect computer input for manual ATPs, late HIR Master File update, etc.

If your county identifies both original and replacement ATP as authorized on the HIR Master File it will result in both ATPs being considered matched. However, for FNS-46 reporting purposes, the transaction of the original and replacement ATP, or duplicate ATPs are considered unmatched and must be recorded on this line. The amount entered should equal the value of the original ATP(s) that was transacted. The entries in Item 10 should equal the sum of Items 15 and 20.

11. Blank ATPs Lost or Stolen

Enter the number and value of any transacted ATPs stolen or lost from the CWD. List only those ATPs that were transacted.

12. Expired ATPs

Enter the number and value of any ATPs transacted after the validity period.

13. Out-of-State ATPs

a. Enter the number and value of any transacted ATPs that were issued by another state.

b. Transacted out-of-county ATPs should not be recorded on Item 13. Out-of-county ATPs should be listed as unmatched in Item 10 and accounted for under "other" on Items 19 and 21. The number and value of any transacted out-of-county ATPs should be listed as such in Item 21.

25-1010 ATP RECONCILIATION REPORT (FORM FNS-46) (Continued) 25-1010

14. Duplicate ATP Transactions Caused by State Agency Error

- a. 1) Entries on this line should be instances where households receive and redeem more ATPs than they are entitled to, due to county administrative error.
- 2) For counties that are required to use photo ID cards, the number and value of all improperly transacted ATPs which would not have been transacted had the issuer complied with the photo ID requirements (or requirements substituted by a valid FNS waiver) are to be identified on line 14.

To meet the requirements for photo ID issuance, the coupon issuer must comply with MPP Section 63-602.383.

Duplicate issuances not caused by county error, which result in the original and replacement ATPs being transacted are to be reported on line 16.

- b. Enter only the value of the erroneously issued transacted ATP.

15. Total

The total number and value of ATPs in Section II should equal the sum of lines 11, 12, 13, and 14.

16. Duplicate ATP Transactions in Which Both Original and Replacement ATPs Were Redeemed

- a. Enter the number and value of duplicate transactions occurring when a recipient requests and receives a replacement ATP and both the original and replacement are transacted.
- b. Enter only the value of the original transacted ATP.

17. Counterfeit ATPs

Enter the number and value of ATPs that do not match the HIR counterfeit ATPs.

25-1010 ATP RECONCILIATION REPORT (FORM FNS-46) (Continued)

25-1010

18. Altered ATPs

Enter the number and value of ATPs that do not match the HIR Master File due to alteration.

19. Other (See Item 21)

- a. Line 19 of the FNS-46 report provides a space to account for unmatched ATPs that do not fall under any of the other categories in Sections II and III. Entries on line 19 may include both liabilities or nonliabilities. Line 21 should be used to clearly state the circumstances surrounding unmatched ATPs in line 19 so that a determination can be made as to liability.

As a general rule of thumb, the types of entries that would generate county agency liability on line 19 would be any error in the amount of the ATP that occurred beyond what would be considered a certification function. We realize there are some gray areas with regard to what is considered to be an error caused by certification or issuance. Thus, the above statement should be taken only generally and care should be taken in making judgments in this area. If you have any situations of which you are unsure, please feel free to clear them through your SDSS/FPPB fiscal consultant.

Line 19 may contain over and underissuances; the two must be separated out in line 21 as only overissuances will generate liability. For example:

X County has identified two unmatched ATPs which do not fall under any specific category listed in Sections II or III. The total number and amount of these ATPs must be entered on line 19, Other. The first ATP, due to a typographical error was issued for \$160.00 instead of the correct amount of \$140.00 (\$20.00 overissuance). The second ATP was issued for \$170.00 instead of the correct amount of \$180.00 (\$10.00 underissuance).

Line 19 should read:

* Number of ATPs: 2

* Value of ATPs: \$330.00

Line 21 should explain:

* 1 ATP overissuance \$20.00 (county error)

* 1 ATP underissuance \$10.00

Since the overissuance resulted from a county administrative error, the county would be liable for \$20.00. It is important to indicate separately those overissuances due to county error and those due to client error.

25-1010 ATP RECONCILIATION REPORT (FORM FNS-46) (Continued)

25-1010

If, at the time of submission of the FNS-46 report, there are unmatched ATPs that have not been accounted for in any category of this report, they should be reported on line 19 and identified on line 21 as "Not yet accounted for."

The report may not be considered final until the ATPs that were not accounted for are identified as valid for invalid transactions. A revised FNS-46 report must be submitted with the formerly unaccounted for ATPs either:

- 1) placed in another appropriate line item;
- 2) remaining on line 19, but categorized on line 21; or
- 3) deleted from line 19 of the report and identified as valid on line 21.

- b. The total for line 19 should be equal to the total on line 10 minus the sum of lines 15, 16, 17, and 18.

20. Total

- a. The total for line 20 should equal the sum of lines 16, 17, 18, and 19.
- b. The sum of lines 15 and 20 should equal the totals on line 10.

21. Explanation of Other (Item 19)

Use this section to identify by category the number and value of all ATPs listed on line 19 as unmatched. All ATPs listed on line 19 must be accounted for by category in this section. Following are some of the types of categories of unmatched ATPs that would be reported on line 19:

ATPs issued after the end of the certification period:

An EDP edit check failed to terminate a household at the end of the certification period and an ATP was sent to the household without a recertification being performed.

ATPs do not match HIR Master File data (and is not recorded in any other category in Sections II and III):

An ATP was typed incorrectly from the authorizing document; or, under and overissuances resulted from keypunch errors in inputting information from an authorizing document. The separate amount of under and overissuances must be identified under this category.

25-1010 ATP RECONCILIATION REPORT (FORM FNS-46) (Continued)

25-1010

Untimely processing of changes:

Authorizing documents were submitted in time to effect a change in the eligibility or basis of issuance, but due to various circumstances the change was not made for the month the change was to be effected.

Unmatched ATP due to edit:

Under and overissuances which result from the temporary failure of an edit check. The separate amounts of under and overissuances must be identified under this category.

Use of incorrect computer issuance document:

Under or overissuances which result from the use of an incorrect computer document, e.g., a tape from a prior month.

.7 Completing ATP Reconciliation

The following procedures are to be applied under submission of the initial FNS-46 for the report month.

- a. Counties must continue to research and identify all unmatched ATPs reported on line 19 of the initial report. The monthly report may be considered as final only when all ATPs reported on line 19 and categorized on line 21 have been received and identified as valid or invalid transactions (see instruction for Item 14).
- b. ATP transactions which are found to be valid should be identified and reported as "valid transactions" under line 21. Any ATPs which are determined to match the authorized listing in the HIR Master File should be deleted from lines 10, 19, and 20, as appropriate.
- c. Any changes to the reconciliation report should be made on revised FNS-46 and immediately submitted to SDSS.

U.S. DEPARTMENT OF AGRICULTURE FOOD AND NUTRITION SERVICE ATP RECONCILIATION REPORT (FNS Handbook 301)		FORM APPROVED OMB NO. 40-R5009 1. PROJECT CODE	2. REPORT FOR: Month Year <table border="1" style="width:100%; height: 20px;"> <tr> <td style="width: 50%;"></td> <td style="width: 50%;"></td> </tr> </table>						
NOTE: Reconciliation of ATP's to Master File due 90 days after end of Report Month.									
3. REORDER OF FORM <input type="checkbox"/>	4. RECONCILIATION POINT								
5. PROJECT AREAS & ISSUANCE AGENTS FOR WHICH THIS POINT PERFORMS RECONCILIATION <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Type</th> <th style="width: 50%;">Number</th> </tr> </thead> <tbody> <tr> <td>PA's</td> <td></td> </tr> <tr> <td>IA's</td> <td></td> </tr> </tbody> </table>	Type	Number	PA's		IA's		6. TYPE ("X" One) <input type="checkbox"/> Initial Submission <input type="checkbox"/> Resubmission of FNS Rejected <input type="checkbox"/> Report <input type="checkbox"/> Revised Report (Complete Item 7)	FOR REVISED REPORTS ONLY 7A. INDICATE SECTION(S) CONTAINING CORRECTION <input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III 7B. NO. OF REVISED REPORTS SUBMITTED (Including this one)	
Type	Number								
PA's									
IA's									
I. ISSUANCE AND TRANSACTION SUMMARY									
		NO. OF ATP's	VALUE OF ATP's						
8. Total ATP's transacted									
9. Total replacement ATP's transacted									
10. Total unmatched ATP's									
II. UNMATCHED ATP SUMMARY - STATE AGENCY LIABILITIES									
		NO. OF ATP's	VALUE OF ATP's						
11. Blank ATP's lost or stolen from the State Agency and subsequently transacted									
12. Expired ATP's transacted									
13. Out-of-State ATP's transacted									
14. Duplicate ATP transactions caused by State Agency error									
15. TOTAL									
III. OTHER UNMATCHED ATP's									
		NO. OF ATP's	VALUE OF ATP's						
16. Duplicate ATP transactions in which both original and replacement ATP's were redeemed									
17. Counterfeit ATP's transacted									
18. Altered ATP's transacted									
19. Other (Explain below, Item 21)									
20. TOTAL									
21. EXPLANATION OF "OTHER" (Item 19)									
REMARKS									
I CERTIFY that this report was compiled in accordance with the procedures set forth in the Food Stamp Program Regulations. I further certify that this report is true and correct and I understand that I make these certifications under penalty of law.									
DATE	SIGNATURE	TITLE							

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209) 25-1020

.1 Content

The DFA-209 report contains quarterly information regarding the number of claims established and/or suspended and monies collected from households for overpayments which occurred because of administrative error, household error, or intentional program violation.

.2 Purpose

The DFA-209 is a required state form used to account for monies collected by counties, and to establish appropriate incentive payments.

.3 Distribution

Submit the original and one copy to State Department of Social Services (SDSS), Fiscal Policy and Procedures Bureau (FPPB), 744 P Street, Mail Station 8-100, Sacramento, CA 95814.

.4 Due Date

The original and one copy are to be received by SDSS/FPPB within 30 calendar days after the end of each calendar quarter.

.5 General Instructions

The DFA-209 is to be submitted by all counties for each calendar quarter. All information provided on the DFA-209 should be in accordance with the establishment of claims and collection effort procedures found at MPP 63-801.

.6 Item Instructions

County - Enter the name of the county for which the report is prepared.

Report - Check this box if this is an initial report submitted for this report quarter.

Revised Report - Check this box if this is a report which amends a prior report.

Quarter Ending - Enter the ending month of the calendar quarter for which the figures are reported.

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

I. Active Claims Summary

Line 1 - Enter the total dollar value and number of active intentional program violation, household error, and administrative error claims due at the beginning of the report quarter. These balances must correspond with the figures in Section 1, line 13 (Balance of Active Claims at End of Quarter) of the previous quarter's report.

Line 2(A) - Enter the total dollar value and number of new claims established during the quarter regardless of the disposition of the claim after it was established. This includes claims under \$35.00 which at the county's option may be suspended during the report quarter.

Note: A claim may not be considered an intentional program violation claim unless a household member has been found to have committed an intentional program violation through an administrative hearing or by a court of appropriate jurisdiction. (MPP 63-801.23)

Until a finding of intentional program violation has been made, a county must classify a case as a household error claim. Intentional program violation claims must be recorded on the DFA-209 for the quarter in which the finding was made. At such time as a county obtains an intentional program violation finding on a previously identified household error case, the case and the claim balance remaining in the household error category must be transferred from household error to the intentional program violation category through the use of Section 1, line 2(D), Transfers. All collections received during this quarter must be recorded under Category A, Intentional Program Violations. Also, all collections received and reported on prior DFA-209's as household error collections are eligible for the higher intentional program violation collection incentive if the amount collected is included in the subsequent determination that an intentional program violation occurred (MPP 63-801.83). Counties must identify the amount of prior household error collections eligible for the intentional program violation collection incentive in Section I, line 16. These collections must further be identified as household error collections received and reported: (A) between July 1, 1981 and December 31, 1981; or (B) after January 1, 1982.

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

Line 2(B) - Enter the total dollar value and number of claims reactivated from suspense and explain such reactivation in the "Remarks" section.

Examples of reasons for reactivation are: after the claim was suspended the household began making payments, the case was erroneously put in suspense, etc. If payment is made for a case which was previously suspended, the case must be transferred from Suspense (Section II) to Active (Section I). The county must include on this line the amount owed before the payment is deducted. This entry must equal the entry recorded in the Suspended Claims Summary, Section II, line 6. The payment received is then recorded in Section I, lines 4 and 5(A).

Line 2(C) - Enter the total dollar value and number of claims for which adjustments are made on active claims during the report quarter and must be explained in the "Remarks" section. Examples of adjustments include changes because of state hearing decisions, eligibility worker error, clerical error, etc. Transfers between household error, administrative error, and intentional program violation categories are recorded on Line 2(D).

Line 2(D) - Enter the total dollar value and number of claims for which transfers between Intentional Program Violation, Household Error, and Administrative Error active categories occur.

Line 3 - Complete this item by adding together in Section I; lines 1, 2(A), 2(B), 2(C), and 2(D).

Line 4 - Enter the total dollar value of funds collected by cash, check, or money order in payment of intentional program violation, household error, and administrative error claims during the report quarter. Collections for claims for which the claim amount is or has been a Food and Nutrition Service (FNS) liability must be included; however, they must also be separately reported in Section I, line 14.

Note: Do not record any collection for which there is no record of a claim established during the report quarter. This collection must be held until the next quarterly report when the county determines if a claim has been or must be established.

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

Line 5(A) - Enter the total dollar value of funds collected through the voluntary return of food coupons in payment of intentional program violation, household error, and administrative error claims during the report quarter.

All returned coupons must be immediately voided upon receipt. The county agency shall ensure that a copy of the FNS-135, Affidavit of Return or Exchange of Food Coupons, is retained in the client's case file as verification that coupons were returned by the client. The original FNS-135 must be retained in the county's DFA-209 file for auditing purposes. The county must attach a consolidated FNS-135 to this report with an attached list of names of clients, case number, and amount of coupons each client returned as repayment of a claim during the report quarter. Only FNS-135s completed for the purpose of returning food coupons in payment of claims are to be included in this item. Upon destruction of these returned coupons, the FNS-471 must be attached to the DFA-209 for the quarter in which the destruction occurred. The amount of coupons destroyed each month in repayment of claims shall equal the amount reported on the DFA-209 as repayment in coupons (MPP 63-801.854).

Note: Coupons destroyed for reasons other than in repayment of claims must be reported on a separate FNS-471 which is attached to the FNS-250 report (MPP 63-801.854).

ATPs are not an acceptable method of payment. A household must transact the ATP and return the coupons to the CWD to pay a claim (MPP 63-801.713).

Line 5(B) - Enter the total dollar value of coupon allotment reductions recouped to recover intentional program violations, household errors, and administrative errors. Do not include amounts recovered through offsetting restoration of lost benefits. These amounts are reported in Section I, line 5(C). Also, do not include the value of allotment reductions due to a household member's disqualification. The amount of allotment reduction resulting from intentional program violation disqualification does not qualify as a collection.

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

Line 5(C) - Enter the total value of funds recovered as a result of offsetting benefits to be restored against active recipient claims during the reported quarter. Offset is collecting the amount of the claim by reducing the amount of restored benefits owed to a household. For example, a claim exists for a household in the amount of \$160, but it is also determined that the recipient is entitled to \$50 in restored benefits which has not been released to the household. The offset measure would be to recover \$50 by reducing the balance due on the claim to \$110 and the balance due to restored benefits to zero. The \$50 recovered should be reported on this line.

The county may offset against claim balances which have been suspended, compromised, or terminated. When offsetting against a claim which has been compromised or terminated this quarter, the claim must first be moved from Section I, line 12 or Section II, line 5 and reported in Section I, line 2(A), new claims established during quarter.

For claims compromised or terminated in prior quarters the offset amount must be added to Section I, line 2(A). The offset will then be reported in Section I, line 5(C).

Offsets against suspended claims must be recorded in Section II, line 4.

Line 6 - Complete this item by adding together in Section I; lines 5(A), 5(B), and 5(C).

Line 7 - Complete this item by adding together in Section I; lines 4 and 6.

Line 8 - Enter amount of refunds paid to households for overpaid claims.

Line 9 - Complete this item by subtracting in Section I; line 8 from 7.

The State Department of Social Services will adjust the county advance on a quarterly basis to reflect the state and federal shares of collections retained by the county. (MPP 63-801.81)

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

Line 10 - Enter the number of active intentional program violation, household error, and administrative error claims closed during the report quarter by:

- a) Lump-sum payments,
- b) Completion of installment payments,
- c) Completion of allotment reduction,
- d) Offsetting the full amount of claims against lost benefits, or
- e) Compromising claim to zero

Closed is defined as receiving payment in full or compromised down to zero. The procedures for the disposition of claim records following closure are established in Section 63-201.6, Retention of Records.

Line 11 - Enter the total dollar value and number of claims suspended during the report quarter. Provisions for when claims may be suspended are found at MPP 63-801.5 "Claims Against Households." (A corresponding entry must be made in the Suspended Claims Summary, Section II, line 2(A).)

Line 12 - Enter the total amount by which claims were reduced during the report quarter through compromises negotiated between the county agency and the food stamp household. Provisions for when claims may be compromised are found at MPP 63-801.7 "Claims Against Households."

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

Line 13 - Enter the total dollar value and number of active intentional program violation, household error, and administrative error claims on which collection action is continuing, including those in which the required demand letter(s) have not been sent.

Calculation: (1) Number of claims equals in Section 1: Lines (3) - (10)
- (11)

(2) Amount of claims equals in Section I; Lines (3) - (9)
- (11) - (12)

Line 14 - Enter the value of collections from clients on overissuances for which the county has paid FNS through the FNS-46 billings, FNS-250 billings, or other billings that result from investigations, audits, gross negligence charges, etc. Since the county has or will satisfy payment for these types of overissuances through FNS billings, the amounts identified in this section will be fully credited to the county. This figure may represent collections for FNS liabilities assessed for this quarter or previous quarters. These collections must be reported in the collections summary of the quarter in which payment is received. An explanation must be included in the "Remarks" section explaining what billing period(s), type(s) (e.g., FNS-46, etc.), and the dollar figure(s) that are represented on this line. Adjustments for this item will not be allowed by FNS unless the county provides this level of documentation.

For audit purposes counties are responsible for ensuring that adequate records are maintained which substantiate that any collection reported in this line is, in fact, repayment for an amount to which the county is liable.

Line 15 - Enter the total dollar value of all funds collected in payment of household error claims during prior quarters which are eligible for the intentional program violation incentive. This line is for household error collections received and reported in earlier quarters (other than this quarter) prior to the final determination of an intentional program violation. See Section I, line 2(A), paragraph 3 for claimant instructions.

Line 16 - Enter the total dollar value of all funds collected in payment of household error claims during the report quarter which are eligible for 50 percent retention and are included in Section I, line 7. Only household error claim collections received after July 1, 1981 resulting from out-of-court settlements entered into prior to July 1, 1982 are eligible for this incentive.

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

II. Suspended Claims Summary

Line 1 - Enter the beginning quarter balance of the total dollar value and number of claims that were suspended in prior quarters and have not been terminated. These balances should correspond with the figures in Section II, line 8 (Balance of Suspended Claims at End of Quarter) of the Suspended Claims Summary for the previous quarter's report.

Line 2(A) - Enter the total dollar value and number of claims suspended during the report quarter. This includes claims under \$35.00 which, at the county's option, were suspended during the report quarter. This entry must equal the entry recorded in the Active Claims Summary, Section I, Line 11. Provisions for when claims may be suspended are found at MPP 63-801.5 "Claims Against Households."

Line 2(B) - Enter the total dollar value and number of claims for which adjustments are made to the suspense account during the report quarter. These adjustments must be explained in the "Remarks" section. Examples of adjustments include: changes because of state hearing decisions, eligibility worker error, clerical error, etc.

Line 2(C) - Enter the total dollar value and number of claims for which transfers between Intentional Program Violation, Household Error, and Administrative Error suspense categories occur.

Line 3 - Complete this item by adding together in Section II; lines 2, 2(A), 2(B), and 2(C).

Line 4 - Enter the dollar value of funds recovered as a result of offsetting lost benefits to be restored against suspended recipient claims during quarter.

Note: This line should be used only if there is no chance of continuing collection. If collection will be made on a continual basis, the total suspended amount must be placed in Section I, line 2(B) and the offset recorded in Section I, line 5(C).

Line 5 - Enter the total dollar value and number of claims which have been held in suspense for three years and are being terminated during this report quarter. The amount entered will be the balance due.

Line 6 - Enter the total dollar value and number of claims which have been transferred from Suspense Status to Active during the report quarter. (This entry must equal the entry recorded in the Active Claims Summary, Section I, line 2(b).)

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

Line 7 - Complete this item by adding together in Section II; lines 4, 5, and 6.

Line 8 - Enter the total dollar value and number of intentional program violation, household error, and administrative error claims which remain in suspended status at the end of the quarter, including those suspended during the report quarter.

The procedures for the disposition of claim records following closure are established in state regulation Section 63-201.6, Retention of Records.

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

25-1020

STATUS OF CLAIMS AGAINST HOUSEHOLDS

INSTRUCTIONS: This report identifies the county's Food Stamp Program claim activities during a calendar quarter. Each county shall prepare and submit an original and one copy by the 30th day following the end of each report quarter, to the Department of Social Services, Fiscal Policy and Procedures Bureau, 744 P Street, Mail Station 8-100, Sacramento, CA 95814. Each county must also retain a copy in their files for audit purposes. Counties must submit this report regardless of whether the county collects any payments during the quarter month. (For purposes of this report a report quarter equals a calendar quarter.)

COUNTY _____ REPORT REVISED REPORT

QUARTER ENDING: MONTH _____ YEAR _____

I. ACTIVE CLAIMS SUMMARY	A. INTENTIONAL PROGRAM VIOLATION		B. HOUSEHOLD ERROR		C. ADMINISTRATIVE ERROR	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
1. Balance of active claims at beginning of quarter		\$		\$		\$
2. Status of quarterly claims:						
A. New claims established during quarter						
B. Claims reactivated from suspense						
C. Adjustments (Identify in Remarks)						
D. Transfers between categories						
3. TOTAL (1 + 2A + 2B + 2C + 2D)						

ACTIVE CLAIM COLLECTION DATA:

4. Check, cash, money order						
5. A. Food Stamp coupons						
B. Recoupment						
C. Offset						
6. SUBTOTAL (5A + 5B + 5C)						
7. TOTAL COLLECTIONS (4 + 6)						
8. Refunds						
ADJUSTED COLLECTION						
9. TOTAL (7 - 8)						
10. Active claims closed						
Claims transferred to suspense						
11. during quarter						
12. Compromised claims						
13. Balance of active claims at end of quarter						

INCENTIVE ADJUSTMENT DATA:

14. Amount included in Line 7 which is also a FNS liability						
15. Household error collections included in Line 7, eligible IPV incentive						
16. Previously reported household error claim collections now eligible for IPV incentive						
A. Prior to January 1, 1982						
B. After January 1, 1982						

Remarks (attach additional sheets if necessary):

I CERTIFY THAT THIS INFORMATION IS TRUE AND CORRECT

SIGNATURE _____ TITLE _____ TELEPHONE NUMBER _____ DATE _____

DFA-209-14 (REVISED) CALIFORNIA (Continued on Reverse)

25-1020 STATUS OF CLAIMS AGAINST HOUSEHOLDS REPORT (Form DFA-209)
(Continued)

II. SUSPENDED CLAIMS SUMMARY	A. INTENTIONAL PROGRAM VIOLATION		B. HOUSEHOLD ERROR		C. ADMINISTRATIVE ERROR	
	NUMBER	AMOUNT	NUMBER	AMOUNT	NUMBER	AMOUNT
1. Balance of suspended claims at beginning of quarter		\$		\$		\$
2. Status of quarterly claims:						
A. Claims suspended during quarter						
B. Adjustments (Identify in Remarks)						
C. Transfers between categories						
3. SUBTOTAL (1 + 2A + 2B + 2C) ..						
4. Offset						
5. Terminated claims						
6. Claims transferred to active						
7. SUBTOTAL (4 + 5 + 6)						
8. Balance of suspended claims at end of quarter (3 minus 7) ..						
Remarks:						

25-1030 FOOD COUPON ACCOUNTABILITY REPORT (FORM FNS-250)

25-1030

.1 Content

The FNS-250 report contains monthly information indicating issuance activities, including the beginning and ending coupon inventories and inventory transfers by the CWDs, issuing agents, or bulk storage points.

.2 Purpose

The FNS-250 is a required federal form that provides a monthly reconciliation of food coupon inventories and issuance activities. The FNS-250 is used by the FNS to assess liabilities for the loss of food coupons resulting from overissuances, theft, embezzlement, or unexplained causes.

.3 Distribution

Submit the original and copy 1 to the Food and Nutrition Service, Western Region, Financial Management Section, 550 Kearny Street, Room 400, San Francisco, CA 94108.

Submit one copy to the State Department of Social Services, Fiscal Policy and Procedures Bureau, 744 P Street, Mail Station 8-100, Sacramento, CA 95814.

.4 Due Date

The original and copy 1, copy 2, and copy 3 are to be received by the designated agencies within 45 calendar days after the end of each report month.

.5 General Instructions

The FNS-250 report must be prepared by the CWDs, issuing agents, or bulk storage points after the close of each issuance month. It is submitted to FNS and the State Department of Social Services by the county per instructions found at MPP 63-705.

1. Project Code: A nine digit number assigned by FNS which must be used on all submitted reports.
2. Report for: Example (June 1985 = 06 85)
3. Reorder Notification: An "X" in this block will automatically resupply 18 sets of FNS-250 forms to the issuer by FNS.

25-1030 FOOD COUPON ACCOUNTABILITY REPORT (FORM FNS-250) 25-1030
(Continued)

4. Name and address of Reporting Office: Enter information unless forms are preprinted. Check box marked "Coupon Issuer."
5. Project Name and Location: Self-explanatory.
6. "X" One of the Following: Completion required.
 - a) Initial Submission: First report prepared for reporting month.
 - b) Resubmission of FNS Rejected Reports: Resubmission of a report that was rejected and returned by FNS for correction.
 - c) Revised Report: Replacement report for one previously submitted and accepted. If this box is used, complete Item 7.
7. For Revised Reports Only: Must be completed if Item 6, Revised Report is checked. Check all summaries being revised.
 - I. Coupon Book Inventory Summary: Check if there are revisions in Item 8-17. If revisions affect another summary, also indicate other revisions affected by marking an "X".
 - II. Transfer Summary: Check here to indicate a revision in the number of coupon books transferred, or the project codes in the summary. If the number of coupon books is being revised, check to see if lines 11 and 12 in the Coupon Book Inventory Summary agree. If not, adjust and also place an "X" in 1, Coupon Book Inventory Summary.
 - III. Actual vs. Document Issuances: Check this to indicate a revision in Items 19-23. If another summary is affected by a revision, place an "X" to indicate other summaries changed.

Revised Report Number: Enter number of revision submitted.
8. Beginning Inventory: Enter the number of books on hand at the beginning of the month. This entry shall be the same as Item 15, (Ending Inventory, of the report for the previous month). The first report submitted by a new coupon issuer shall show a zero beginning inventory.
9. Shipments Received from FNS: Enter the number of books received from FNS. The FNS-261 must agree with this item and accompany the report. Enter any overages or shortages of the coupon books; and reported on the FNS-471.

25-1030 FOOD COUPON ACCOUNTABILITY REPORT (FORM FNS-250) 25-1030
(Continued)

10. Returned to Inventory: Enter the total number of coupon books returned to inventory during the report month. Only authorized issuances such as undelivered mail issuances unclaimed by the end of the month shall be reported here.
11. Total Transferred In: Enter the total number of coupon books received from other coupon issuers or bulk storage points. List each transfer in Item 18, and attach a Form FNS-300 or state approved equivalent for each transfer.
12. Total Transferred Out: Enter the total number of coupon books transferred to other coupon issuers or bulk storage points. Each transfer shall be listed in Item 18.
13. Credits: Enter the number of coupon books by denomination.
 - A. After issuance (certified on FNS-135)
 - 1) Used in exchange for improperly manufactured coupons or books returned by participants;
 - 2) Used in exchange for mutilated coupons or books returned by participants;
 - 3) Used in exchange for books without covers (loose \$5 and/or \$10 coupons);
 - 4) Used in exchange for Old Series Coupons
 - Before Issuance (certified on FNS-471)
 - 1) Improperly manufactured prior to issuance;
 - 2) Mutilated prior to issuance; and
 - 3) Missing in a box or carton of coupon books (shortages).

NOTE: The FNS-135 will be retained by the county welfare department and not submitted to FNS since documentation of the coupons will be summarized on the FNS-471, Coupon Account and Destruction Report (attached to the FNS-250).

25-1030 FOOD COUPON ACCOUNTABILITY REPORT (FORM FNS-250) 25-1030
(Continued)

14. Total Available: This item is determined by:
 - a) Item 8 - Beginning Inventory
PLUS Item 9 - Shipments Received
PLUS Item 10 - Returned to Inventory
PLUS Item 11 - Total Transferred In
 - b) MINUS Item 12 - Total Transferred Out
MINUS Item 13 - Credits to
 - c) EQUALS Item 14 - Total Available
15. Ending Inventory: Determine, by actual physical count, the number of coupon books remaining in inventory at the end of the report month.
16. Inventory Differences: This item shall be the Total Available (Item 14) minus Ending Inventory (Item 15). (Unidentified shortages shall be considered coupon books issued.)
17. Value of Coupon Book Differences: Multiply the book value by the number of books issued in (Item 16).
18. Transfer Summary:
 - a) Food Coupon Books Tranferred In: Place "X" here if coupon books are received from another coupon issuer or bulk storage point. Enter the project code of the sending office; and the number of books received by denomination. A FNS-300 or state approved equivalent shall accompany this report for each transfer listed. The number of coupon books transferred in shall equal Item 11 (Total Transferred In).

25-1030 FOOD COUPON ACCOUNTABILITY REPORT (FORM FNS-250) 25-1030
(Continued)

- b) Food Coupon Books Transferred Out: Place an "X" in this column if coupon books were transferred to another coupon issuer or bulk storage point. Enter the project code of the receiving office; and the number of books transferred by denomination. The number of coupon books transferred out shall equal Item 12 (Total Transferred Out).

When there are more than 12 transfers to list on the FNS-250, use the FNS-250 Continuation Sheet.

19. Total Value of Coupon Books Issued: Enter the sum of the Value of Coupon Books Issued (Item 17) from the Coupon Book Inventory Summary.
20. Value of Mail Issuance Replacements: Enter the total value of replacements made for coupon books lost in the mail authorized by the state. Attach the Coupons Lost in the Mail Affidavits (Form DFA-303).
21. Net Value of Coupons Issued: Enter the value of coupon books actually issued (Items 19 and 20).
22. Total Documented Issuances: Enter the total value of coupon books issued during the month based on documents (ATPs or HIR cards). (All ATPs accepted by the coupon issuer, including expired and out-of-state ATPs shall be included.)
23. Total Value of Issuance Difference: Enter the difference between the total documented issuance (Item 22) and the net value of coupons issued (Item 21).

25-1040 FOOD STAMP MAIL ISSUANCE REPORT (FORM FNS-259)

25-1040

.1 Content

The FNS-259 report contains quarterly information regarding the number and dollar amount of mail issuances (both regular and direct) and the replacement of mail losses.

.2 Purpose

The FNS-259 is a required federal form used to assess fiscal liabilities for mail replacements over the national tolerance established by the Food and Nutrition Service (FNS).

.3 Distribution

Submit the original and copy 1 to the Food and Nutrition Service, Western Region Office, 550 Kearny Street, San Francisco, CA 94108, and copy 2 to the State Department of Social Services, Fiscal Policy and Procedures Bureau, 744 P Street, Mail Station 8-100, Sacramento, CA 95814. Copy 3 is to be retained for your county files.

.4 Due Date

The original and copies 1 and 2 are to be received by the designated agencies within 45 calendar days after the end of the report quarter.

.5 General Instructions

The FNS-259 is to be completed by all counties with mail issuance. This includes both the ATP and non-ATP mail issuance systems. These systems are defined in the State Department of Social Services regulation Section MPP 63-603.1.

Those counties that use both systems must report the date separately on two reports.

.6 Item Instructions

1. (a) Enter the name of the project area whose participants receive coupons by mail. (If the reporting area is not a project area, leave blank and complete Item b.)
- (b) Where the reporting area is other than a project area, enter the name of the subdivision of the state involved.

25-1040 FOOD STAMP MAIL ISSUANCE REPORT (FORM FNS-259)
(Continued)

25-1040

2. Self-explanatory.
3. Enter assigned project code for 1(a) or (b) as appropriate.
4. Enter the last two digits of the federal fiscal year. For example, if Fiscal Year 1985, enter "85". Federal fiscal year is October 1 through September 30.
5. Enter "0" if direct mail system is employed; "1" if regular; or "2" if both mail systems are employed.
6. Enter the number of the appropriate quarter (for example, if report covers January through March 1985, enter "2").
7. Enter "0" if initial report for report period; "1" to indicate first revision of initial report; or "2" to indicate second revision. Explain the need for a revision in Item 9 below.
8. Complete the Mail Issuance Activity chart as follows:

Total Mail Issuance (column (a), (e), or (i))

1. Enter for the appropriate month (1, 2, or 3) the total dollar value of original mail issuances made. (Do not include any replacement issuances.)
2. Enter for the appropriate month (1, 2, or 3) the total number of original mail issuances made. (Do not include any replacement issuances.)

Total Replacements (columns (b), (f), or (j))

1. Enter for the appropriate month (1, 2, or 3) the total dollar value of all replacement issuances made for original mail issuances.
2. Enter for the appropriate month (1, 2, or 3) the total number of replacement issuances made for original mail issuances.

25-1040 FOOD STAMP MAIL ISSUANCE REPORT (FORM FNS-259)
(Continued)

25-1040

Mail Returns, Replacements Made (columns (c), (g), or (k))

1. Enter for the appropriate month (1, 2, or 3) the total dollar value of issuance returned during the month (regardless of original month of issuance) for which replacements have already been made.
2. Enter for the appropriate month (1, 2, or 3) the total number of issuances returned during the month (regardless of original month of issuance) for which replacements have already been made.

Mail Returns, Replacements Not Made (columns (d), (h), or (l))

1. Enter for the appropriate month (1, 2, or 3) the total dollar value of issuance returned during the month (regardless of original month of issuance) for which replacements have not been made.
2. Enter for the appropriate month (1, 2, or 3) the total number of issuances returned during the month (regardless of original month of issuance) for which replacements have not been made.

9. Self-explanatory.

10. All mail losses must be reported to the U.S. Postal Service (USPS), in accordance with MPP 63-605.325 to ensure that USPS is made aware of the losses and that the Postal Service's resources are included in any effort to eliminate mail issuance problems. By signing this document, the CWD certifies that such contact has been made, and that entries on the form are complete and accurate to the best of its knowledge.

11. Enter the date, title and signature of the CWD official responsible for the completion of this form.

Liability Computation

Each CWD's quarterly mail issuance liability is determined as follows:

- a. For each quarter, the value of "Mail Returns, Replacement-Made" (c + g + k) is deducted from the value of "Replacements" (b + f + j).
- b. The difference in "a" is the quarterly mail loss. This difference is compared to the appropriate tolerance level established in Food Stamp Program regulations based on the total quarterly issuance reported.
- c. The billing amount is the value of quarterly mail losses which is over the appropriate tolerance levels.

25-1050 AFFIDAVIT OF RETURN OR EXCHANGE OF FOOD COUPONS
(FORM FNS-135)

25-1050

.1 Content

The FNS-135 report records the return or exchange of food coupons by number, book type, and value.

.2 Purpose

The FNS-135 is a required federal form used to document food coupon returns or exchanges during an issuance month. As an ancillary report the FNS-135 is used by FNS to validate the CWD's request for exchange credits shown on line 13 of FNS-250 reports. If it is used as verification for repayment of claims, the FNS-135 must be attached to the DFA-209s for the repayment month.

.3 Distribution

When used only as verification for the exchange of food coupons, the original and copy 2 must be retained by the CWD along with their copy of the FNS-250 Food Coupon Accountability Report, for the exchange month. Copy 1 shall be provided to the person requesting the exchange.

If the FNS-135 is used to document the receipt of coupons as payment of a claim, the original and copy 2 shall be retained pending examination and destruction of the coupons by the designated CWD staff. Copy 1 shall be provided to the person returning the coupons as repayment. At the time of destruction the original shall be attached to the Coupon Account and Destruction Report (Form FNS-471). The FNS-135 and FNS-471 are then submitted to the State Department of Social Services (SDSS)/Fiscal Policy and Procedures Bureau (FPPB) with the DFA-209 for the quarter during which the coupon repayments were received. Copy 2 is to be retained at the CWD for future audit purposes.

Submittals of FNS-135s are to be made to the State Department of Social Services, Fiscal Policy and Procedures Bureau, 744 P Street, Mail Station 8-100, Sacramento, CA 95814.

.4 Due Date

When submitted as an attachment to the DFA-209 report the original is to be received by SDSS/FPPB within 30 calendar days after the end of each calendar quarter.

25-1050 AFFIDAVIT OF RETURN OR EXCHANGE OF FOOD COUPONS
(FORM FNS-135) (Continued)

25-1050

.5 General Instructions

The FNS-135 report must be prepared and submitted by CWDs for each month during which coupons are returned, exchanged, or used as claim repayments in accordance with instructions found at MPP 63-605 and 63-801.

.6 Item Instructions

Item:

1. Enter name, mailing address, and case number of program participant, if known. If not, enter "unknown."
2. Enter name and address of local certification office or coupon issuer to which coupons are presented for return or exchange. If coupon issuer, enter project code. This item shall be completed even if FNS will exchange the coupons.
3. Check appropriate box to indicate reason for return or exchange. "Overissuance (Cashier Error)" is included to report participant return of excessive coupons issued to the household through cashier error. To ensure that FNS is able to identify when the overissuance occurred, enter month and year of the FNS-250 on which the overissuance was reported. "Incapacitation of participant" refers to participant who because of confinement to an institution or other causes, can no longer participate in the Food Stamp Program. "Lost book cover" refers to exchanges by authorized participants or their representatives who have lost the book cover for their \$5 or \$10 coupons and are returning loose \$5 or \$10 coupons for exchange.
4. Enter by each denomination the value of new series coupons which are simply returned or presented for exchange. For example, if two \$5 coupons are returned, enter "\$10" in the box under the \$5 denomination.
5. Enter by each denomination the value of old series coupons returned.
6.
 - a. Enter by each denomination the value of old series coupons returned.
 - b. Enter by denomination the value of any leftover new series coupons remaining after exchanging coupons.

25-1050 AFFIDAVIT OF RETURN OR EXCHANGE OF FOOD COUPONS
(FORM FNS-135) (Continued)

25-1050

7. Enter by book type the number of new series coupon books used in making the exchange. This includes all coupon books used, including those from which coupons had to be removed to make the exchange. This entry should be included when computing a figure to enter on line 13, "Credits," of the FNS-250.
8. Use this entry to explain conditions causing the coupons to be returned to FNS for action.
9. Obtain date and signature of person returning or requesting an exchange of coupons.
10. Enter date and signature of local office or state agency official authorizing the transaction.
11. Enter date and signature of person witnessing the transaction.

25-1060 COUPON ACCOUNT AND DESTRUCTION REPORT (FORM FNS-471)

25-1060

.1 Content

The FNS-471 report summarizes the number of coupon books and value of coupons destroyed subsequent to their having been returned, exchanged, or found to have been mutilated, damaged, or representing an overage or shortage in a coupon shipment; and coupons which were overissued in prior months (SDSS MPP 63-601.4).

.2 Purpose

The FNS-471 is a required federal form used to account for coupons which have been returned, exchanged, mutilated or damaged, or coupons which represent an overage or shortage in a coupon shipment; transmits the unusable coupons to the destruction point, and documents the destruction of the unusable coupons.

.3 Distribution

The coupon issuer/bulk storage point shall prepare an original and four copies of the FNS-471. The original, copy 1 and copy 3 shall be attached and submitted with the FNS-250 to FNS. A copy of any FNS approval of destruction shall be attached. Copy 2 shall be filed at the destruction point. Copy 3 shall be returned to the coupon issuer or bulk storage point submitting the coupons as confirmation of the coupons' destruction by the destruction point. Copy 4 is retained by the coupon issuer/bulk storage point originating the form until the confirmation (copy 3) from the destruction point is returned.

Additionally, a copy must be submitted to the State Department of Social Services (SDSS)/Fiscal Policy and Procedures Bureau (FPPB) with each DFA-209 Status of Claims Against Households Report, to account for coupons that are received in payment of recipient claims and subsequently destroyed. See 25-1010 and 25-1030 for FNS-250 and DFA-209 distribution.

.4 Due Date

FNS-471 reports submitted as attachments to the FNS-250 must be received by FNS within 45 calendar days after the end of each report month. If submitted as an attachment to the DFA-209 one copy must be received at SDSS/FPPB within 30 calendar days after the end of the last report month in the quarter.

25-1060 COUPON ACCOUNT AND DESTRUCTION REPORT (FORM FNS-471) 25-1060
(Continued)

- .5 For coupon destruction, no prior approval from FNS is required if the coupons do not total more than \$500 per coupon issuer/bulk storage point per month. For coupons in excess of \$500, the CWD shall obtain prior approval from FNS. Written destruction approval is required unless an FNS official participates in the destruction process. Oral approval may be granted, however, the CWD shall subsequently receive documented approval. A copy of any approval received from FNS shall be attached to the original FNS-471, which shall be submitted with the FNS-250, Food Coupon Accountability Report, or the DFA-209.

All CWDs are strongly encouraged to destroy coupons on a monthly basis to avoid saving up inordinate amounts of coupons with the attendant security risks.

.6 Item Instructions

Item

1. Reporting Point Report: Enter the month and year that the coupons are returned, exchanged, mutilated, damaged, or represent an overage or shortage found in a coupon shipment.
2. Project Area Code: Enter the project code of the coupon issuer/bulk storage point originating this form.
3. County/State: Enter the name of the county and state. If the state is itself a project area, enter "N/A" under "County."
4. Destruction Report: The destruction point should enter the report month and year of the destruction of coupons received.
5. Name and Address of Reporting Point: Enter name and address of the coupon issuer/bulk storage point originating the form.
6. Name and Address of Destruction Point: Enter name and address of the destruction point where the coupons are destroyed.

25-1060 COUPON ACCOUNT AND DESTRUCTION REPORT (FORM FNS-471)
(Continued)

25-1060

7. a. Improperly Manufactured/Mutilated: In column 13 the coupon issuer/bulk storage point should list the actual value of the coupons found prior to issuance to be improperly manufactured or mutilated, using column 14 to list the number of books in the appropriate subcolumn. For example, prior to issuance, a \$65 book is found to contain only \$45 worth of coupons. The \$45 actual value should be listed under column 13 to give the destroyed value. In column 14, one coupon book should be listed under the book value \$65.
- b. Shortages during Shipment/Transfer: Any shortages found prior to issuance should be listed by the coupon issuer/bulk storage point under column 14. The number of missing books should be listed in the appropriate type of book subcolumn.
8. a. New Series Coupons Exchanged: The coupon issuer/bulk storage point should list the actual value of the new series coupons returned for exchange under column 13. This figure should represent a total of returns, for which an exchange is made, documented on line 4 of the FNS-135, the Affidavit of Return or Exchange of Food Coupons. Under column 14, the number of new series coupon books used in the exchange should be listed under the appropriate book value subcolumn.
- b. Old Series Coupons Exchanged: The coupon issuer/bulk storage point should list under column 13 the actual value of any old series coupons returned for exchange. This figure should represent a total of old series returns for which an exchange is made on line 5 of the FNS-135. Under column 14 the number of new series coupon books used in the exchange should be listed under the appropriate book value subcolumn.
- c. Loose Coupons Remaining After Exchange: The coupon issuer/bulk storage point should record the total value of loose coupons remaining after the coupon exchange under column 13.
9. Returned Coupons, No Exchange Requested: The coupon issuer/bulk storage point should record the total value of the returned coupons for which no exchange was made under column 13. This would be a total value of new and old series coupon returns (without exchange) and reported on FNS-135.

25-1060 COUPON ACCOUNT AND DESTRUCTION REPORT (FORM FNS-471) 25-1060
(Continued)

10. Total: The total in column 13 represents the actual value of the coupons to be destroyed. The destruction official should use this total when verifying the value of the coupons destroyed. The totals in column 14 represents the number of books (by value) to be credited to the state agency. These totals should be recorded on Line 13 of the FNS-250.
11. Overages During Shipment/Transfer: The coupon issuer/bulk storage point should record any overages found prior to issuance. In column 14, the number of books added to inventory should be listed by the book value. These book totals should be included on line 9, Coupon Shipment From FNS, of the FNS-250.
12. Overissuance (cashier error): This line should only be used when the coupon return occurs after the overissuance was reported on an FNS-250. The month and year of the FNS-250 reporting the overissuance should be recorded. The number of returned overissuance books should be recorded under the book value in column 14. This is actually a subtotal of Line 9, returned coupons no exchange requested, but provides specific information necessary to credit the CWD for overissuances that are recouped.
13. Actual Value of Coupons To Be Destroyed.
14. Number of Coupon Books.
15. Remarks: Include any explanations of the necessary data.
16. & 17. Reporting Witness: Enter the signature and title of the coupon issuer/bulk storage point witnesses and date certifying the validity of the report at its point of origin.
18. FNS Official: Enter the date, signature, and title of the FNS official approving the coupon destruction if participating value process or coupon value is in excess of \$500.
19. & 20. Destruction Point Witness and Official: Enter the signatures and titles of the witness and the official witnessing the coupon destruction and the date.

25-1060 COUPON ACCOUNT AND DESTRUCTION REPORT (FORM FNS-471)
(Continued)

25-1060

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FORM APPROVED OMS NO. 584-0053

U.S. DEPARTMENT OF AGRICULTURE
FOOD AND NUTRITION SERVICE

COUPON ACCOUNT AND DESTRUCTION REPORT

(See Reverse for Instructions)

1. REPORTING POINT REPORT <i>(Month/Year)</i>		2. PROJECT AREA CODE		3. COUNTY/STATE			4. DESTRUCTION REPORT <i>(Month/Year)</i>				
5. NAME AND ADDRESS OF REPORTING POINT <i>(Coupon Issuer/Bulk Storage Point)</i>				6. NAME AND ADDRESS OF DESTRUCTION POINT							
7. REPORTING POINT CREDITS <i>(Problem Found Before Issuance)</i>				13. ACTUAL VALUE OF COUPONS DESTROYED		14. NUMBER OF COUPON BOOKS					
						\$2	\$7	\$10	\$40	\$50	\$65
A. IMPROPERLY MANUFACTURED/MUTILATED											
B. SHORTAGES DURING SHIPMENT/TRANSFER											
B. RETURNED COUPONS EXCHANGE REQUESTED	A. NEW SERIES COUPONS EXCHANGED										
	B. OLD SERIES COUPONS EXCHANGED										
	C. LOOSE COUPONS REMAINING AFTER EXCHANGE										
9. RETURNED COUPONS, NO EXCHANGE REQUESTED											
10. TOTAL											
11. OVERAGES DURING SHIPMENT/TRANSFER											
12. OVERISSUANCE (Cashier Error) <i>(Do Not Enter overissuances returned in same month as issued.)</i>				MONTH		YEAR					
15. REMARKS											
<p>CERTIFICATION: I certify that the information reported on this form is accurate.</p>											
16. REPORTING WITNESS NO. 1 <i>(Signature, Title and Date)</i>						19. DESTRUCTION WITNESS <i>(Signature, Title and Date)</i>					
17. REPORTING WITNESS NO. 2 <i>(Signature, Title and Date)</i>						20. DESTRUCTION POINT OFFICIAL <i>(Signature, Title and Date)</i>					
18. FNS OFFICIAL <i>(Signature, Title and Date)</i>											
FORM FNS-471 (9-81) <i>(Forms FNS-43 and FNS-136 are obsolete)</i>						ORIGINAL - SUBMIT TO APPROPRIATE REGIONAL OFFICE					
ATTACH COUPONS TO BE DESTROYED											