



Legislative Claim Package Guide to Reporting and Payments

Rev 7/10

Instructions and Forms for Contract Package

- 1. NYS Standard Voucher (AC-92)**
- 2. Financial Expenditure Documentation Report**
- 3. Project Report**

NYS Office of Children & Family Services
Capital View Office Park
Bureau of Contract Management/Legislative Contract Unit
52 Washington Street-South Building, Room 202
Rensselaer, NY 12144-2796

CONTRACTOR GUIDE TO REPORTING AND PAYMENTS

In this guide are instructions to assist with the proper and timely completion of required forms and documentation. It also answers questions about when and how to report on the project and when and how to claim payments under the contract. **THE GUIDE SHOULD BE READ CAREFULLY, MISTAKES OR DELAYS IN THE SUBMISSIONS WILL RESULT IN ASSOCIATED DELAYS IN PAYMENT OR A POSSIBLE REJECTION OF THE CLAIM.**

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If you have any questions, please call 518-473-5682 and ask to speak with your contract manager.

HOW TO SUBMIT A CLAIM FOR REIMBURSEMENT

Claims for reimbursement must be submitted in accordance with the timeframes outlined in Appendix C of the approved contract. For contracts over \$50,000 see section VII, Reporting Schedule; for contracts under \$50,000 see section VIII, Reporting Schedule.

All claims submitted for reimbursement of expenses and/or to account for the use of an advance must include the following:

NYS STANDARD VOUCHER (AC-92)

This form is the standard voucher used by New York State to process payments.

FINANCIAL EXPENDITURE DOCUMENTATION REPORT

This form must be completed for all expenses.

SUPPORTING DOCUMENTATION FOR PAID EXPENSES

Applicable to contracts over \$5,000; use Guidelines For Required Documentation Chart on page 10 for reference.

PROJECT REPORT

The purpose of this report is to describe the progress of the project's objectives outlined in the approved contract.

CLAIMS MISSING ANY OF THE REQUIRED COMPONENTS MAY BE REJECTED.

ELIGIBLE CLAIM EXPENSES

Expenses must be in conformance with the approved budget in the executed contract.

WHERE TO SUBMIT A CLAIM FOR REIMBURSEMENT

The complete package must be mailed to the following address:

NYS Office of Children & Family Services
Capital View Office Park
Bureau of Contract Management/Legislative Contract Unit
52 Washington Street-South Building, Room 202
Rensselaer, NY 12144-2796

EXPENSES INCURRED UNDER ANY CONTRACT MUST BE PAID BY CHECK AND/OR DEBIT/CREDIT CARD.

- ✓ **CASH PAYMENTS ARE NOT REIMBURSABLE** *(with the exception of petty cash and money orders, see pages 8 & 9)*
- ✓ **CHECKS CANNOT BE MADE OUT TO CASH**

ADVANCE SUBMISSION

Contractors **may** be eligible to receive an advance payment in accordance with Appendix C of an approved contract. OCFS reserves the right to deny requests for advance payments. Contracts in which the term is more than 50% over or the deliverables are more than 50% complete are not eligible for advance payments. In order to receive an advance payment, a contractor must submit a signed NYS Standard Voucher (AC-92). The advance voucher is payable in accordance with Appendix C of the approved contract. The advance payment is part of the total contract and is **NOT** additional funding. The advance payment must be accounted for through the submission of acceptable claims to OCFS for allowable expenses under the approved contract.

In the event that the contractor fails to meet its contractual obligations, any advance payment for which the contractor is unable to justify must be repaid to OCFS promptly. OCFS reserves the right to change the payment schedule, including the advance repayment schedule, if it is deemed in the best interest of OCFS.

CLAIM SUBMISSION

All claimed expenses must have been incurred within the contract term; must not duplicate reimbursement of costs and services received from other sources and must be clearly identified. If less than the total amount of any portion of documentation is being claimed, clearly indicate the amount being charged to this contract.

NON-REIMBURSABLE EXPENSES



Sales tax: Not-for-profit organizations may be exempt from sales tax. To obtain a Tax Exempt Certificate, contact the New York State Department of Taxation and Finance.



Late fees



Interest expense costs



Fines and penalties



No Cash Payments



Fundraising

Be reminded that OCFS retains the right to ask for documentation to support any claim and reserves the right to request copies of supporting documentation for all contracts \$5,000 and under at any given time during the contract period and up to 7 years following the end of the contract (See Appendix A-1, Section 4. General Terms and Conditions, Letter L of the contract). All claims submitted for contracts over \$5,000 must include supporting documentation (see page 10, Guidelines for Required Documentation). Claims that include unacceptable or incomplete documentation may be reduced to reflect the amount of the acceptable documentation that was submitted. When a voucher is adjusted or rejected, a notice detailing the amount and reasons for the adjustment/rejection and the remedies available will be provided by mail or email to the contractor.

COMPLETING THE NYS STANDARD VOUCHER FOR AN ADVANCE AND/OR CLAIM

A New York State Standard Voucher (AC-92) is a required component of an advance and/or claim; always submit the **voucher with an original authorized signature**. Complete only the items indicated below; all other items must be left blank.

1. Originating Agency/Originating Agency Code

Pre-Filled

2. P-Contract

N/A

3. Payee ID

Enter the organization's 9 digit Federal Identification Number (Do not use hyphens or spaces). Municipalities must use a 12-digit municipality code.

4. Payee Name/Address/City/State/Zip Code

Enter the organization's name and payment address as shown in the executed Contract. If the organization's address has changed since the contract was approved and/or payment should be sent to a different address, OCFS must be notified in writing. The notification must be on the organization's letterhead and signed by an individual authorized to sign the Contract.

5. Ref/Inv. No.

Enter the 7 character contract number located at the top of the executed Contract, as well as any other identifying information (such as program name). This information will appear on the payment check.

6. Description of Material/Service

Contract Number

Enter the 7-character contract number located at the top of the executed Contract.

Claim Period

Enter the claim period or, if advance, enter the word "Advance".

Amount

Enter the total dollar amount of expenses being claimed in the "Amount" area. This amount is the total of Column B on the Financial Expenditure Documentation Report Summary. Do **not** enter any amounts in the *Total*, *Discount %* or *Net* boxes of the voucher. In the case of an expenditure voucher, OCFS will make any adjustments necessary to offset previous advance payments.

7. Payee Certification

AT THE ARROW, (→Payee's "Signature In Ink") an individual authorized to sign vouchers, as indicated in the approved Contract, must sign the certification. Complete the other identifying information and enter the date signed. **Failure to sign in the designated signature area may result in a rejected voucher.** An original signature is required.

COMPLETING THE FINANCIAL EXPENDITURE DOCUMENTATION REPORT

The Financial Expenditure Documentation Report requires completion of the summary page and the budget category pages with information that details expenses paid for a specific reporting period and allows for the monitoring of expenses throughout the contract term. Any advance issued is an advance against future expenses and is **not** itself an expense. The advance should **not** be included in this report.

Complete the following on all applicable of the Financial Expenditure Documentation Report

Contractor Name: The organization's legally incorporated name as it appears on the contract.

Contract Number: The 7 character number at the top of the executed contract document.

Report Period: The time period during which expenses occurred for which reimbursement is being claimed. This period must be the same as indicated on the Project Report and on the NYS Standard Voucher.

Summary (Page 1)

Column A: "Approved Contract Budget Amount"

Copy the budget from the approved contract. This column will remain constant for the duration of the contract term unless formally amended, in which case Column A should reflect the most recently approved budget modification.

Column B: "Expenditures this Period"

This column represents expenses paid for the reporting period indicated in the heading and on the voucher; fill in the total expenses for each line in the budget.

Column C: "Cumulative Expenses Shown In Last Report"

Enter zeroes in this column for the initial reporting period, since no expenses have yet been reported. For subsequent periods, this column represents the figures in Column D, Cumulative Expenses to Date, of the previous reporting period.

Column D: "Cumulative Expenses to Date"

Complete this column by adding Column B, Expenditure This Period to Column C, Cumulative Expenses Shown in Last Report for each budget line.

Column E: "Available Balance Remaining in Contract"

This column is determined by subtracting Column D, Cumulative Expenses to Date from Column A, Approved Contract Budget Amount. The Available Balance Remaining in Contract column indicates the remaining funds available for each budget line.

Totals: Add each of the budget lines in Columns A through E and enter the personnel and non-personal services totals for each column.

Budget Categories (pages 2-6)

Check Number: Enter the check number used for payment.

Check Date: Enter the date of check.

Invoice Number: Enter invoice number

Payee: Enter who the check was payable to.

Service Period: Enter the service dates from invoice.

Item Description: Enter description of item (s) purchased.

Amount of Check: Enter amount of check.

Amount Chargeable to Contract: Enter the amount being charged to contract.

NOTE:

- The Financial Expenditure Documentation Report **must be signed** by an individual **authorized** by the Contractor. An original signature is required.
- **All expenses must be within the term of the executed Contract.** If expenses occur following the end of the contract term, it is the responsibility of the Contractor to work with the OCFS Contract Manager in rectifying the issue (see page 7 - CLOSING THE CONTRACT).
- **Expenses incurred prior to the contract term are not reimbursable.**

- List expenditures on the appropriate page, for example, a computer purchase would be listed on page 4, Equipment & Supplies of the Financial Expenditure Documentation Report.

COMPLETING THE PROJECT REPORT

This report describes the progress towards achieving the project objectives as shown in the approved contract, as well as the activities that took place. If more than one claim is submitted for a contract, a project report must be submitted for each claim. The following information must be contained in the report:

Objectives

Each objective in the approved contract must be addressed separately. Describe the progress in meeting each project objective including the number of people served, the frequency of services provided and the activities that took place. For example:

- If the objective is to serve 30 children or conduct 4 training sessions: state how many children were served or how many sessions were held and briefly describe the activities or sessions that were held.
- If the objective is to purchase equipment: state what item was purchased, when it was purchased and when it was put into use in the project.
- If the objective is to make improvements to a building or property: report on the construction/renovation activity.
- If an objective was not met or only partially met, explain the reason and what the plans are to resolve any obstacles.

Other Activities or Accomplishments

Describe any other activities or accomplishments related to your project. If you have produced any outreach or publicity material brochures, newsletters, etc. or have been the subject of a newspaper article, please attach a copy.

Staffing Changes

List any staffing changes. If changes involve staff funded by the Contract, such changes must be reported in order for the claim to be processed.

Results of the Project:

Describe the successes (and any failures) of the Project, state your recommendations for potential future project activities. Note: This section must be completed at the end of the project.

CLOSING THE CONTRACT

If contract funds have not been fully expended by the end of the contract term, contact the Contract Manager to discuss possible options. If contract funds have not been fully expended after all options have been considered, the contractor will be required to repay any outstanding advance balance within 30 days after the end of the contract period.

If the funds are not going to be expended, it is the responsibility of the contractor to submit a liquidation letter (a statement to liquidate or release the contract balance of unexpanded funds) to OCFS. Repayment of the outstanding advance and/or submission of the liquidation letter will close the Contract.

FISCAL SANCTIONS

A fiscal sanction is defined as an action placed against a contractor when requirements of a contract or agreement are not being met or when the contractor is not in compliance with established regulations, guidelines, policies and procedures. The sanction may be placed for either program or fiscal non-compliance.

A fiscal sanction will suspend all contractor transactions with OCFS including payment of claims, processing of amendments, applications and new contracts. In some instances, a sanction will result in the contractor's bank account being frozen.

The sanction will remain in effect until the requirements of the contract or agreement are met and/or the contractor is brought into compliance with the existing requirements of regulations, guidelines, policies, and/or procedures.

A fiscal sanction may be imposed for a variety of reasons, including, but not limited to:

- Outstanding advance balance
- Submission of improper claims
- Failure to respond to a closeout letter where OCFS is due money
- Fiscal irregularities revealed by an audit
- Possible criminal activity, fiscal/programmatic irregularities revealed by an investigative entity
- Program monitoring reveals that the requirements of a contract/agreement are not being met
- Unsafe physical conditions exist at a funded program site
- Delinquent action plans
- Cancellation of charities registration number

USING PETTY CASH/MONEY ORDER

Petty Cash

To facilitate the payment of certain minimal charges that cannot be handled by check, contractors may establish a petty cash fund. This fund is simply an alternative disbursement mechanism whereby certain expenditures are made in cash. It is important to remember that expenses paid in this manner must be fully documented by receipts/invoices, and are subject to the same regulations and accounting practices as are expenditures paid by check.

The petty cash reimbursement must not exceed \$200.00 per claim and all disbursements made out of petty cash must be for approved budget items.

For expenditures made from petty cash, a petty cash voucher must be completed and submitted with the claim. The voucher can be pre-printed and, in all cases, must contain the following information:

- Amount
- Date
- Payee
- Purpose
- Approved by
- Received by

Money Order

Money orders are substantially the same as cash and as a general rule; money orders are not accepted as supporting documentation for reimbursement. However, if it is determined by OCFS staff that such an exception is appropriate, the money order may be reimbursed with appropriate documentation and justification.

The money order reimbursement must not exceed \$200.00 per claim and all disbursements made from money orders must be for approved budget items.

For each expenditure made from a money order, the contractor must submit with the claim the following information:

- a copy of the completed money order and receipt;
- copy of the invoice for the exact amount that is clearly marked paid by recipient, or a letter from the recipient acknowledging receipt of payment; and
- the payee name and amount on the money order and the payee name and amount on the invoice must match exactly.

It is important to remember that expenses paid in this manner must be fully documented with receipts/invoices, and are subject to the same regulations and accounting practices as are expenditures paid by check.

If you have any questions, please call (518) 473-5682 and ask to speak with your contract manager.

| GUIDELINES FOR REQUIRED DOCUMENTATION | | | |
|--|--|--|---|
| Documentation Must Be Submitted To OCFS For All Contracts Over \$5,000 | | | |
| EXPENSE CATEGORY | MINIMAL DOCUMENTATION | OTHER ACCEPTABLE DOCUMENTATION | DOCUMENTATION MUST SHOW |
| PERSONNEL WHEN USING A PAYROLL SERVICE | Payroll Register | N/A | Employee's name Pay period end date Gross salary amount All deductions Net salary amount |
| PERSONNEL-WHEN USING AN INTERNAL REGISTER | Payroll Register and cancelled checks | Bank Statements | Employee's name Pay period end date Gross salary amount All deductions Net salary amount |
| * FRINGE BENEFITS & PAYROLL Taxes Mandatory: FICA, SUI, NYS Disability Insurance and Workers' Compensation Optional: dental, health or life insurance, etc. | Documentation not required Premium Statement and cancelled checks | Bank Statements | Date paid & Check number Names of persons claimed |
| EQUIPMENT & SUPPLIES NOTE: Copies of price quotes for equipment not submitted prior to contract approval must be submitted with the claim for the purchase. | Receipt Canceled checks (photocopy front & back) or electronic payment check | Invoice Bank statement, credit card statement, debit card statement | Name of organization Date of purchased Items purchased Amounts Payable to vendor |
| CONTRACTUAL & CONSULTANTS NOTE: Copies of contracts, consultant agreements or construction bids not submitted prior to contract approval must be submitted with the claim for the expense. | Receipts Canceled checks (photocopy front & back) or electronic payment check | Invoice Bank statement, copy of signed agreement by both parties | Name of organization Dates of service/Description of service Location of service/Amount Payable to contractor or consultant |
| OTHER EXPENSES Travel Utilities Postage | Receipts Canceled checks (photocopy front & back) or electronic payment check | Invoice, bank statement, credit card statement, debit card statement, mileage log signed and dated | ** Travel Name & title of traveler date of travel distance in miles mileage reimbursement rate. Utilities Name of organization dates of service description of service location of service Amount Postage Date of purchase & amount |

* Total Fringe Benefits chargeable to this contract can not exceed the current approved fringe rate, refer to: <http://www.osc.state.ny.us/agencies/abulls/a605.htm>

** Mileage charged to this contract cannot exceed the State rates then in effect, refer to: <http://ocfs.state.nyenet/admin/ofm/finance/travel>