

Chapter 4 Fiscal Management

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Policy 4000 Federal Fiscal Requirements

The following documents include regulations and guidelines that apply to fiscal operations in agencies that receive federal funds.

Area of Agency Operation	State/Local Government	Private Nonprofits
Program Administration Requirements	Title X Law	Title X Law
Grant Administration Requirements	2 CFR 200 Sub Part D	2 CFR 200 Sub Part D
Financial Management Standards	2 CFR 200 Sub Part D	2 CFR 200 Sub Part D
Cost Principles (including timekeeping)	2 CFR 200 Sub Part E	2 CFR 200 Sub Part E
Accounting Standards	GAAP or OCBOA	GAAP or OCBOA
Auditing Requirements	2 CFR 200 Sub Part F GAO Yellow Book (1988 Revision)	2 CFR 200 Sub Part F GAO Yellow Book (1988 Revision)
Auditing Standards	AICPA Guide- State & Local Government Units	AICPA Guide- Vol. Health & Welfare Organizations AICPA Guide- Nonprofit Organizations
Client Income Assessment	CVR Manual	CVR Manual

Legend: AICPA – American Institute of Certified Public Accountants
 CFR – Code of Federal Regulation
 GAAP – Generally Accepted Accounting Principles
 GAO – Government Accountability Office
 CVR – Clinic Visit Record
 OMB – Office of Management and Budget
 OCBOA – Other Comprehensive Basis of Accounting

Order of Precedence

According to the Federal Notice of Grant Award to FPP, when there are conflicts between federal policies and regulations the order of precedence is:

3. [Title X](#), Section 1001 of the PHS Act.
4. [42 CFR Part 59](#).
5. Notice of Grant Award for Title X funds.
6. [HHS Grants Policy Statement](#) including addenda in effect as the budget period began.
7. [45 CFR Part 74](#) or [45 CFR Part 92](#) or 2 CFR 200 ([Uniform Guidance](#)).

Cost Share Funds

Agencies that receive Title X funds must secure and document cost share funds equal to at least 10 percent of their annual Title X allocation.

This policy applies to all contractors.

Contract Types and Contents

Local health jurisdictions access funding through the Washington State Department of Health Consolidated Contract. Private non-profit agencies access funding through a general contract. (FPP)

Contracts will include:

- A Statement of Work (SOW)
- General terms and conditions
- Specific terms and conditions
- Title X assurances (for contractors who receive Title X funds)

Contractor Signature Authority

The person with authority to obligate the contractor's resources must sign the contract. The signer's name must be included in the contracts and authorized signatures form on file at DOH. If signature authority changes, a new signature form must be submitted to FPP before we can accept documents signed by the new authority (for instance, we cannot pay A19's if the signature authority is not on file). (FPP)

DOH Signatory

A DOH contracts officer will sign all contracts and contract amendments.

Contract Period

The contract period will be stated in the SOW. The general rule is that the SOW will reflect the same time period as the Title X grant budget period.

Contract Reimbursement

Contracts between contractors and DOH must be signed, executed, and filed with DOH before we can reimburse you for contract activities.

Bilateral Contract Amendments

Bilateral contract amendments are required when one or more of the following change:

- Terms and conditions
- Statement of work
- Terms of payment
- Amount contracted

Bilateral contract amendments require the signature of the DOH contracts officer and the contractor's designated authority.

Unilateral Contract Amendments

DOH can amend clerical errors in the contract without consulting the contractor.

Internal Budget Changes

You must submit a written request to FPP and get approval from the FPP manager if you change your budget. Approval or disapproval will be determined by DOH and OPA policies. It may not require approval from the DOH contract manager if:

- The total maximum amount of the contract is not increased or decreased as a result of the change;
- The expenditures in the account to be transferred are allowable by fund type; and
- The fund transfer is not intermingled with other funds.

Policy 4200 Financial Reports

This policy applies to all contractors.

As specified in the contract statement of work, all contractors must submit a statement of revenue and expense for their Title X project. This must be submitted on the form provided by FPP. It must record all of your Title X expenses and all Title X revenue including both funds from your DOH contract and other funding.

Local health jurisdictions must submit the budget and accounting reporting system (BARS) for January 1 to December 31, every year, no later than March 15, to DOH

Type of Report	Type of Funding	
	State & Title X	State Only
Family Planning Annual Report (FPAR)	✓	
Revenue and Expense Report (R&E)	✓	✓
Annual Equipment Inventory (if over \$5,000 per unit)	✓	✓
Monthly or Quarterly Clinic Visit Records (CVR) to Ahlers & Associates	✓	
Quarterly and Calendar Year Client Data Reports		✓
Special Project Reports	✓	
Other reports as specified in contract SOW	✓	✓

Allowable Costs in Title X Projects

Allowable costs in Title X Projects are discussed in the HHS Grants Policy Statement (page II-28) and the Uniform Guidance. Note: No lobbying or abortion-related income or expenses can be included in any federal report.

Allowable Costs in Agencies that Receive State Funds Only

Allowable costs in programs that receive state funds only are specified in the BARS Manual, lobbying is not allowed with state funds.

Related References:

[Uniform Guidance](#)

[HHS Grants Policy Statement](#)

[BARS Fiscal Policies](#)

Policy 4300 Equipment Purchases and Inventory

This policy applies to all contractors.

Title X Definition of Equipment and Supplies

Equipment that the contractor has purchased with federal funds means an article of nonexpendable, tangible personal property with a useful life of more than one year and an acquisition cost of \$5,000 or more. (If a contractor chooses to purchase property of this type with federal funds, there are numerous reporting requirements.) Other items of tangible personal property with an acquisition cost of \$5,000 or less are considered supplies. (Uniform Guidance)

State Definition of Equipment

Equipment purchased with state funds and covered by this policy includes all fixed (stationary) assets with a useful life of more than one year and an acquisition cost of \$5,000 or more. This equipment (and other assets considered small and attractive) must be recorded in, and tracked by, the State Asset Inventory Tracking System. Among the small and attractive fixed assets covered by state policies are any cellular telephones, portable microcomputer systems, central processing units, and laser printers you may have. (DOH Policy 14:003, OFM State Administrative and Accounting Manual Chapters 30 and 35.)

Identification

Equipment that meets the federal or state government definition above must be distinguished from equipment that does not meet this definition. (OFM State Administrative and Accounting Manual Chapters 30 and 35; HHS Grants Policy Statement, DOH Policy 14.003)

Purchasing Equipment with Title X Funds

- FPP must approve a contractor's use of Title X project funds to buy equipment that costs \$5,000 or more (per unit) and will last more than one year.
- If equipment is itemized in the budget of a contractor's grant application, and the budget is approved by the U.S. Public Health Service, Region 10, the equipment's purchase is also considered approved.
- Equipment cannot be purchased until the contract or amendment supporting this has been signed by both your agency and the DOH contracts officer.
- If a contractor uses more than one source of funds to buy equipment, its cost must be split between them, in proportion to project use.

Annual Equipment Inventory

Contractors must report all of the equipment that the federal or state government has an interest in (over \$5,000 per unit) on an annual equipment inventory form. Contractor must complete the following items on the form for all purchases made during the report period:

- Date of purchase
- Description
- Serial or other ID number
- Cost per unit
- Number of units purchased
- Total cost
- Sources of funding used to purchase
- Federal share of asset
- Location of equipment
- New or used
- Transfer or sale date

[\(45 CFR Part 74.34\)](#)

Contractor must take a hands-on inventory at least once every two years to see if acquired assets exist, can still be used, or are still needed.

Disposal of Equipment

Contractors should contact FPP for information about getting rid of equipment that meets the definition used in this policy.

Equipment that contractors purchase with federal funds can be used in the original grant project as long as needed. When it is no longer needed for its original purpose, it can be used for other projects currently or previously funded by the federal government. If the agency is no longer a contractor of any federal project, notify FPP who will in turn notify the federal funder and seek authorization of what to do with the equipment. (45 CFR 74.34)

If its current fair market value is below \$5,000, the equipment can be disposed of with no further obligation to the federal awarding agency. If the current fair market value is at or above \$5,000, contractors can transfer the equipment to another project sponsored by the same federal agency or department, can transfer it to be used within DOH, or can sell it to another state agency or outside entity. (45 CFR 74.34)

Disposal of property purchased with state funds are covered under RCW 43.19.1919 and other related references. For more information on this, contact your FPP program consultant.

Related References

[Uniform Guidance](#)

[45 CFR 74.34](#), Equipment

[2 CFR 215.30](#) – 37 Property Standards

DOH Policy 14.003—Fixed Asset Inventory

OFM [State Administrative and Accounting](#) Manual Chapters 30 and 35

[HHS Grants Policy Statement](#)

Policy 4310 Depreciation

This policy applies to all contractors.

Purchasing Capital Assets

Contractors can purchase capital assets two ways:

1. As an expense item
or
2. By reimbursing the annual interest expense and depreciation or a use allowance to recover the principle component.

Both methods require federal and FPP approval prior to the purchase.

Usually the prior approval process will result in an independently negotiated reimbursement schedule for depreciation, use allowance, and interest.

Adequate property records must support charges for a use allowance or depreciation. The principle amount on which the depreciation or use allowance is based must not include any donations or other non-agency expenditures.

Related References

[Uniform Guidance](#)

Policy 4400 Fiscal Reviews

This policy applies to all contractors that receive Title X funds.

Frequency

Contractors receiving Title X funds must receive a program monitoring on-site review that includes a fiscal monitoring review from FPP at least every three years. Contractors may receive an additional fiscal monitoring review at the discretion of DOH, FPP or Region X.

Contractors that receive Washington State funds outside the Title X project may receive a fiscal monitor at the discretion of DOH or FPP.

Required Single Audits

Contractors expending over \$750,000 of federal grants or awards must have an independent single audit annually. (Uniform Guidance)

Some organizations may have the required single audit less frequently, but in no case in excess of every two years. ((Uniform Guidance, 2 CFR 200.504)

Contractors that are required to have a single audit must have it completed in accordance with the Uniform Guidance.

Review by DOH

Contractors must submit a copy of each audit and management letter to the DOH Grants Management Office. (DOH Policy)

Related References

DOH Policy

[Uniform Guidance](#)

This policy applies to all contractors.

Definition of Family for Income Determination

A family is a social unit composed of one person, or two or more people, living together as a household.

A household includes all people who occupy a housing unit. Household members do not need to be married to be counted in household income; dependents away at school also are included. The income of all these people should be counted to calculate the total income of the family.

Examples of families with two or more members:

- A couple with or without children.
- A single parent with one or more children.
- A couple sharing the home of one of their parents.
- Two related couples sharing a single household.

Do not count Foster children or other unrelated children living in a household when determining family size.

Examples of a family of one:

- A single adult living alone.
- A single adult living with a person or people not related by marriage. However, any income a client receives as a result of the arrangement—for example, rent—is considered income and should be counted.
- An adult child, 18 or over, living with parents, who are not legally responsible for them.
- A client <18 years old living alone.
- A client <18 years old living with people not legally responsible for them.
- A foster child.
- A client that requests confidential services, including teens and young adults.

(CVR Manual 2011)

Definition of Income

Income refers to gross average monthly income (income before taxes or other deductions or garnishments) for all family members from all sources.

This includes:

- Wages, salary, and tips received before deductions.

- Interest received on a bank account.
- Alimony and child support received.
- Social Security benefits received, such as widow's benefits and children's allowances.
- Unemployment benefits received.
- Military allotments received.
- Veteran's benefits received.
- Payments received for providing foster care.
- Grants.
- Receipt from sale of possessions.

(CVR Manual 2011)

Determining Fees

The schedule of fees must be designed to recover a reasonable cost of providing services. Fees must be based on a cost analysis conducted every three years or more frequently if an agency is not recovering the cost of the program. (PR 8.3.4) The cost analysis must be approved by FPP. Before a fee schedule is implemented it must also be approved by FPP. (42 CFR 59.5[b] [9] and PR 8.4.4) (FPP based on PR 8.3.4)

Constructing an Income Conversion Table

An income conversion table must be updated every year as new federal poverty level (FPL) data comes out. (FPP based on PR 8.4.2)

An income conversion table must include:

- The contractor's name and the effective date of the table. (FPP)
- A statement that income conversion table fees are based on gross income. (FPP)

Contractors cannot use an income conversion table until it is approved by FPP. ([PR 8.3.4](#), FPP)

Income conversion tables must take into account family size and gross income, and include the following categories:

- A no-fee category for clients with income at or below 100 percent FPL. (PR 8.4.3)
- Partial-fee categories for clients with family incomes between 101 percent and 250 percent FPL. (PR 8.4.2)
- A full-fee category for clients with family incomes above 250 percent FPL. (42 CFR 59.5 [a]7,8)

The contractor must be able to demonstrate that the schedule of discounts, including the first step on the schedule, is not a barrier to services, particularly for clients between 101 and 250 percent of the FPL.

Clients must not be denied project services or be subjected to any variation in quality of services because of inability to pay.

Agencies cannot deny services, put clients in a higher income category than the client reports, or charge higher fees for services to a client who fails to produce written income verification. If a client does not have written income documentation, agencies may have the client sign a form stating that the client's verbal declaration is true and that the agency may verify it using other lawful, valid means. Agencies can request that the client bring written documentation of income at their next visit, but may never deny services due to lack of income verification.

Construction of Fee Schedule for Services and Supplies

The contractor must have their fee schedule reviewed by FPP annually and updated when their fees are no longer recovering the reasonable cost of providing services. A cost analysis must be conducted every three years, or more frequently if an agency is not recovering the cost of the program

The fee schedule must include contractors name and implementation date.

If a contractor updates their fee schedule, the update cannot be used until it is approved by FPP. (FPP, PR 8.3.4)

The contractor must have paper copies of the sliding fee schedule available for clients. (FPP)

The sliding fee schedule must include:

- A no-fee category for clients with family incomes at or below 100 percent FPL. (PR 8.4.1)
- At least two partial-fee categories for clients with incomes of 101-250 percent FPL. (PR 8.4.2)
- A full-fee category for clients with family incomes above 250 percent FPL. (42 CFR 59, PR 8.4.4)

Each category must include fees for all family planning services required by Title X and all other services and supplies in the contractors Title X project. Contraceptive services, contraceptive supplies, and Level 1 infertility services must all be included in the fee schedule.

Services

Services must include:

- Medical history and physical examination. (42 CFR 59.5 [b][1])
- Routine laboratory tests associated with the use of contraceptives. (42 CFR 59.5 [b][1])
- Level 1 infertility services as defined in (42 CFR 59.5 [a][1], PR 9.8) Services for adolescents as defined in PR 9.8 (42 CFR 59.5 [a][1])

- Pregnancy tests for family planning clients. (PR 9.10)
- STD services associated with the provision of a family planning method.

Contraceptives and Other Supplies

The partial-fee discount increments for contraceptives and other supplies must be the same as those for services. (OPA Grantee meeting presentation, 2009)

The fee schedule must include a broad range of acceptable and effective medically approved family planning methods, including natural family planning methods. (42 CFR 59.5 [a] [1]).

Contractors must provide at least one LARC in their Title X project. As with all Title X services, it must slide to zero.

All contraceptive methods provided by the contractor as part of their Title X Project must be provided on the fee schedule described above. (FPP based on PR 6.0, NOA, Key Issues)

If a contractor mails contraceptives as a service to Title X clients, mailing fees must be included in the fee schedule. (FPP)

Flat Fees

The fee schedule can have a single flat fee for services and supplies not included in the contractor's Title X project. However, if the contractor charges a flat fee they cannot count that visit in Ahlers data. (FPP)

- Services outside your Title X project might include, STD diagnosis and treatment unrelated to a contraceptive method, pregnancy tests for non-family planning clients, colposcopies, post-abortion exams, and other services not required by Title X. (FPP)
- Supplies outside your Title X project might include, lubricants, STD treatment medications, pregnancy tests for non-family planning clients, and other supplies not required by Title X. (FPP)

Assessing Income and Fees with Client

Clients must not be denied project services or be subjected to any variation in their quality because of their inability to pay for them. You must provide the same services and supplies to clients that cannot pay as you do to those that can pay. (PR 8.4)

Agencies cannot deny services, put clients in a higher income category than the client reports, or charge higher fees for services to a client who fails to produce written income verification. If a client does not have written income documentation, agencies may have the client sign a form stating that the client's verbal declaration is true and that the agency may verify it using other lawful, valid means. Agencies can request that the client bring written documentation of income at their next visit, but may never deny services due to lack of income verification.

Clients Who Request Confidential Services

- A client should be considered a family of one if that client requests confidential services.

Minor Clients

You can consider an adolescent client either a separate family or a member of their family, depending on the circumstances (FPP):

- A client should be considered a one-person family if they do not live with a parent, or are otherwise self-supporting.
- A client should be considered a member of their parents' family if they are supported by a parent and the parent is willing to pay for the visit or they do not require confidential services. (OPA 97-1)
- A client should be considered a family of one if they want confidential services or their parents are unwilling to pay.

You should consider what income is available to the minor—such as wages from part-time employment, stipends and allowances paid directly to the client—when you determine the minor's ability to pay for services. Services normally provided by parents or guardians—food, shelter, tuition, and transportation, for example—should not be included in determining a minor's income. (OPA 97-1)

You should not have a general policy of no-fee or flat-fees for services to minors. (PR 8.4)

You should not have a schedule of fees for minors that is different from the schedule of fees other populations use. (PR 8.4)

No Charge for Low-Income Clients

Clients whose income is at or below 100 percent FPL **must not** be charged. Clients must not be denied project services or be subjected to any variation in quality of services because of inability to pay. (PR 8.4.1)

Waiving Fees

Clients with family incomes above 100 percent FPL who are determined by a service site project director to be unable, for good cause, to pay for family planning services, must have their fees waived. Clients must not be denied project services or be subjected to any variation in quality of services because of inability to pay. (PR .8.4.3)

Example: The client's insurance covers family planning, but a high deductible is considered a barrier. The site project director can waive fees.

Priority to Low-Income Clients

The contractor must consider serving people from low-income families its highest priority. Low-income families are families with incomes below 100 percent of the federal poverty level. (42 CFR 59.5 [a] [7], OPA 97-1)

If a client is a full-time salaried employee, base their average gross monthly income on their most recent month's income.

If the client works part-time, works on a commission basis, or otherwise has an "unsteady" income, base their average gross monthly income on their average gross monthly income for the previous twelve months.

If the client is currently working on a part-time or commission basis, but has been unemployed during the previous twelve months, compute their average gross monthly income by dividing the number of months worked in the previous twelve months into the total dollar amount earned in the previous twelve months.

Some clients might know only the amount of their take home pay or net income. To calculate gross income, multiply the net income (take home pay) by 1.15.

Donations

Clients can make voluntary donations. (PR 8.4.9)

Clients must not be pressured to donate to the contractor, and donations must not be required for services or supplies. (PR 8.4.9)

Donations from clients do not replace billing and charging requirements set out in this policy. (PR 8.4.9)

Proof of Income

Clients should be asked for proof of income, but it cannot be required. For example, pay stubs or income tax returns are acceptable documentation but clients cannot be refused services because of lack of proof of income. (FPP based on PR 8.4.1)

Agencies cannot deny services, put clients in a higher income category than the client reports, or charge higher fees for services to a client who fails to produce written income verification. If a client does not have written income documentation, agencies may have the client sign a form stating that the client's verbal declaration is true and that the agency may verify it using other lawful, valid means. Agencies can request that the client bring written documentation of income at their next visit, but may never deny services due to lack of income verification.

Income should be determined and charges waived before services are delivered; they must be determined and waived (or not) each time a client requests services.

Privacy

Contractors must set fees and collect payments in a setting that protects client privacy and confidentiality. (FPP)

If a minor requests confidential services, the eligibility for discount for confidential services must be based on the income of the minor. (42 CFR 59.2, PR 8.4.5)

When only one, or some, members of a family require confidentiality, when, for example, one parent knows that a minor needs services but the other parent does not, charges must be based on the minor's income.

If the contractor would breach the minor's confidentiality by trying to get payment from their parents or a third party insurer, charges must be based on the minor's income.

Billing Clients

- Contractors can mail a bill to a client, if the client gives permission.
- Bills must show total charges, less any allowable discounts.

(FPP based on PR 8.4.8)

Billing Third Party Payers, Including Government

Contractors must bill all third parties authorized or legally obligated to pay for services, unless doing so would compromise the client's confidentiality. (PR 8.4.8, 42 CFR 59.5[a][9])

Contractors bills to third parties must show total charges without applying any discount. (PR 8.4.1, 42 CFR 59.5[a][9])

Contractors must have a written agreement with the Title XIX state agency to bill Title XIX for reimbursement. (PR 8.4.7)

Documenting Client Fees, Payments, and Donations

Contractors must document individual eligibility for a discount in a client's financial record. (PR 8.4.2)

If Contractors accept a donation from a client, they must not record it in the client's medical chart. Contractors are not required to document it in their financial record, but if they do, it must clarify that it is a donation and not a payment for services rendered. (FPP)

A client's financial history of payment, balance, or donations must not be incorporated into the client medical record.

Collecting Fees

Contractors must make reasonable efforts to collect charges without jeopardizing client confidentiality. (PR 8.4.8)

Policies and Procedures on Client Fees

Policies and procedures for assessing, billing, and collecting fees must be approved by FPP. (PR 8.4.8)

Resolving Compliance Issues

If FPP review of fee schedules, income conversion tables, and fee assessment procedures indicates that the contractor is in non-compliance with FPP or Title X policy, FPP will work directly with the contractor to clearly define the issues, and will suggest ways to remedy them. FPP will identify a reasonable time frame for compliance, and document compliance. FPP can arrange technical assistance or subsequent reviews to resolve the issue.

FPP will address continued non-compliance with appropriate action, including possible sanction. The FPP program manager will work with appropriate authorities at the state and federal level contractor. (FPP)

FPP reserves the right to withhold payment if compliance issues are not corrected, or repeat findings not addressed. Payment may be withheld until acceptable data have been submitted, or until deliverables are met.

Related References

2009 OPA National Grantee Meeting Presentation

[42 CFR 59](#), Grants for family planning services

CVR Manual 2011

[OPA Instruction Memo 97-1](#)

[RCW 9.02](#)

[PR 8](#), Project management and administration

[PR 9](#), Project Services and Clients

Policy 4600 General Reimbursement Requirements

This policy applies to all contractors.

Signed Contract

A fully signed contract must be on file at DOH before DOH can pay for family planning services.

Basis for Reimbursement

The contractor should submit a monthly invoice. Expenditures should be consistent with the line item budget, approved by FPP, in the contractors annual plan and contract.

Reimbursement must be based upon actual costs incurred through direct association or through an FPP approved cost allocation rate/method, or be the amount remaining in the contract divided by the number of months remaining, plus one, whichever is less.

Reimbursement for State Funds

All state funds must be used in the designated funding period. State funds cannot be carried over past the end of the biennium.

Forms Required for Private Non-Profit Agencies

Private non-profit contractors must request reimbursement using the A19 Invoice Voucher provided by FPP in the FPP reimbursement and expenses workbook.

Forms Required for LHJs

Local health jurisdictions must request reimbursement using a DOH Consolidated Contracts invoice voucher. They must also attach the Reimbursement and Expenses Workbook provided by FPP and any other state required expense information.

Required Signature

The signature on an A19 must be in ink, and be that of the contractor's staff member authorized to approve A19s on the authorized signature form on file with FPP.

Incomplete or Incorrect A19s

Incomplete or incorrect A19s will be returned to contractors. FPP will notify the contractor that they must make corrections, and that payment will be delayed until an accurate A19 is received.

If the contractor bills in excess of their contractual amount their A19 will be adjusted and paid based on the allowable amount. Reimbursement and Expense Worksheets must show, and A19s must be based on, actual expenses.

The contractor will be reimbursed three to six weeks after DOH receives and accurate A19.

The contractor can avoid reimbursement delays by being absolutely certain forms are complete and correct, and that all required documentation is attached.

Billing Due Dates

Contractors should request reimbursement by the last day of the month that follows the month of service.

Billings received more than 60 days after the end date of the contract or funding budget period might not be paid by DOH. All invoices must be received by the final billing due dates listed in the contract.

If DOH has designated your agency as high-risk, more stringent requirements may apply.

Procedure 4600 General Reimbursement Requirements

This procedure applies to all contractors.

This process can take from three to six weeks from the time FPP receives an accurate A19.

Non-Consolidated Contracts

2 CFR 200 Sub Part E

1. Contractor completes and prints Reimbursement and Expenses Workbook (R&E):
 - a. *Title X A19 (invoice)*
 - b. *Other Funding and Expenses*
2. Contractor's authorized staff member signs A19, in ink.
3. Contractor sends A19 and other documentation to FPP at address shown on A19.
4. FPP program consultant reviews A19 and other documentation.
5. If changes are needed, FPP works with contractor to resolve issues.
6. FPP routes A19 to DOH Grants Office for payment.
7. DOH confirms budget balances.
8. DOH pays invoice.

Consolidated Contracts (ConCon)

2 CFR 200 Sub Part E

1. LHJ completes Reimbursement and Expenses Workbook (R&E).
2. LHJ follows DOH instructions for submitting ConCon A19 and includes Other Funding and Expenses portion of R&E with A19.
3. DOH notifies FPP that ConCon invoice is ready for review.
4. FPP program consultant reviews A19 and backup documentation.
5. If changes are needed, FPP works with contractor to resolve issues.
6. DOH confirms budget balances.
7. DOH pays invoice.

Policy 4610 Determining Client Eligibility for Services Not Included in a Title X Project, but Reimbursed Through Your Contract

This policy applies to all contractors.

For an explanation of the services this policy covers:

- Contractors with no Title X Project, see Policy 3200
- Contractor with a Title X Project, see Policy 3210

Income Level

Clients with incomes at or below 250 percent of the federal poverty level are eligible for the services covered by this policy. (FPP)

Residency

A client must currently live in Washington to be eligible for these services. There is no requirement related to how long an individual must have lived in Washington. No proof of residence is required. (FPP)

Eligibility Period

A client remains eligible for 180 days from the date your agency determined eligibility. (FPP)

How Often Should Eligibility Be Determined?

The Contractor must complete and file a new eligibility determination form in the client's chart each time a client requests that your agency subsidize the services covered by this policy. The exception is if the previous determination was made less than six months before. In that case you may use the previous determination. (FPP)

Eligibility Does Not Guarantee Reimbursement

Reimbursement depends on the amount of available state funds in your agency's contract. A determination of eligibility does not guarantee reimbursement. See Policy 4630. (FPP)

Related References

[Policy 3200](#)

[Policy 3370](#)

[Policy 4630](#)

[Policy 3210](#)

[Policy 4620](#)

[Policy 6500](#)

Policy 4620 Reimbursement for Surgical and Medical Procedures Not Included in Title X Projects

This policy applies to contractors with nonTitle X funding in their contracts. This includes contractors who do not have a Title X Project and contractors who have reserved a portion of their allocation as reimbursement for nonTitle X services.

Services

Contractors can be reimbursed for the following surgical and medical procedures:

- Sterilization (vasectomy, tubal occlusion by surgery or hysteroscopy)
- Abortion (medical or surgical)
- Anesthesia
- MicRhogram
- Ultrasound
- Facility fees
- Supplies

You can request approval of other related surgical and medical procedures as described in Policies 3200 and 3210. To be eligible for this reimbursement, clients must meet eligibility as described in Policy 4610.

Rates

Reimbursement rates for surgical and medical procedures, hospitalization, anesthesia, and supplies are based on the current Rates Development Fee Schedule or a numbered memorandum published by the Washington State HCA Medicaid. FPP uses the Medicaid rate that was current on the date of the service to reimburse for services and supplies.

Third Party Billing

Before contractors bill under this policy, they must make an effort to get payment from Medicaid, private health insurance, or any other third party with a legal obligation to pay, unless it would compromise the client's confidentiality. (FPP)

Information from Medicaid

Read Medicaid's *Family Planning Provider Guide* and *Sterilization Supplemental Provider Guide* for detailed instructions and forms.

- hca.wa.gov/medicaid/billing/pages/familyplanning_prov.aspx
- hca.wa.gov/medicaid/billing/Pages/Sterilization.aspx

Contractors May Not Bill Clients for Services

Payment for procedures covered by this policy constitutes full payment. Contractors must not seek additional payment from the client.

Timing of Payments

DOH will pay the contractor for procedures covered by this policy on receipt of an accurate bill from the contractor. If someone other than the contractor provided the service, the contractor must pay them after receiving payment from DOH.

Contractor Payments to Providers Outside their Title X Project

Contractors must develop formal agreements (MOUs) with providers that they pay to perform services under this policy. The agreement must include a statement that the provider accepts the Medicaid reimbursement rate as payment in full. If a provider is unwilling to sign an agreement, the contractor must document this and keep it on file.

Usual and Customary Fee

Unless a provider has a special agreement, procedures covered by this policy must be billed at a provider's usual fee. Contractors must inform their providers about applicable billing and reimbursement policies and procedures. (FPP)

Incomplete/Inaccurate Invoices

FPP will return incomplete or inaccurate invoices to your agency for correction. Contractors must use the appropriate A19 from their reimbursement and expenses workbook. The date in the *for services in the month of* box on the A19 must match the dates that services were provided. (FPP)

Voucher Due Dates

Contractors can send FPP billings for services covered by this policy at any time. However, A19s received more than 60 days after the end of a funding period will only be paid if the contractor has available funding from the appropriate source.

FPP recommends that contractors avoid scheduling services covered by this policy in the two months before the end date of the funding that will pay for them. This will allow the contractor to make sure they receive all bills from their outside providers in time to bill FPP in a timely manner

Related References:

[Policy 3200](#)

[Policy 3370](#)

[Policy 4630](#)

[Policy 3210](#)

[Policy 4620](#)

[Policy 6500](#)

Procedure 4620 Reimbursement for Surgical and Medical Procedures Not Included in Title X Projects

This policy applies to contractors with nonTitle X funding in their contracts. This includes contractors who do not have a Title X Project and contractors who have reserved a portion of their allocation as reimbursement for nonTitle X services.

This process can take from three to six weeks from the time FPP receives an accurate A19.

Non-Consolidated Contracts

2 CFR 200 Sub Part E

1. Contractor completes and prints Reimbursement and Expenses Workbook (R&E):
 - a. One *Surgical A19*
 - b. A *Surgical Attachment* for each client
2. Contractor includes a redacted copy of the Health Insurance Claim Form for each client they are billing for.

(Redact client name, date of birth, address, phone #, and any other individually identifiable information.)
3. Contractor authorized signer signs A19, in ink
4. Contractor sends A19 and other documentation to FPP at address shown on surgical A19
5. FPP calculates Medicaid reimbursement amounts
6. FPP program consultant reviews A19 and documentation
7. If changes are needed, FPP works with agency to resolve issues.
8. FPP routes A19 to DOH Grants Office for payment.
9. DOH confirms budget balances
10. DOH pays invoice.

Consolidated Contracts (ConCon)

2 CFR 200 Sub Part E

1. LHJ completes and prints Reimbursement and Expenses Workbook (R&E):
 - a. One *Surgical A19*
 - b. A *Surgical Attachment* for each client
2. LHJ includes a redacted copy of the *Health Insurance Claim Form* for each client they are billing for.

(Redact client name, date of birth, address, phone #, and any other individually identifiable information.)
3. LHJ sends A19 and other documentation directly to FPP at address on surgical A19.
4. FPP calculates Medicaid reimbursement amounts
5. FPP program consultant reviews A19 and documentation
6. If changes are needed, FPP works with agency to resolve issues
7. FPP sends A19 with Medicaid reimbursement amounts (MRA A19) back to LHJ.
8. LHJ adds MRA A19 to next ConCon A19, following DOH process.
9. DOH notifies FPP that ConCon invoice is ready for review.
10. FPP program consultant reviews A19 and backup documentation.
11. If changes are needed, FPP works with agency to resolve issues.
12. DOH confirms budget balances.
13. DOH pays invoice.

Policy 4630 Moving Funds Into or Out of Your Title X Project

This policy applies to contractors that receive Title X funds.

You can move all or part of your unexpended nonTitle X funds back into your Title X project at any time, as long as your FPP program consultant approves. Contractors typically do this at the end of a funding period in order to make sure that they can appropriately spend all of the funding in their contract. (FPP)

In a like manner, you can move a portion of your Title X State funds out of your Title X Project to fund activities and services outside your Title X Project. Unless FPP makes an exception due to extraordinary circumstances, the total funds available outside your Title X Project cannot exceed 5% of your total State funding allocation for the timeframe covered by your statement of work.

Related References

[Policy 3210](#)

[Policy 3340](#)

[Policy 4620](#)

Procedure 4630 Moving Funds Into or Out of Your Title X Project

This procedure applies to contractors that receive Title X funds.

Contractor

The contractor emails their FPP program consultant and asks to reallocate all or some of their nonTitle X balance back into their Title X Project (or some of their Title X state funds outside their Title X Project).

Denials

FPP program consultant may deny the request to move funds based on contractor's current and past compliance with nonTitle X expenditure policies and the practicality of the request due to timing and funding periods.

- FPP program consultant will email denial, if any, to contractor with an explanation.
- Contractor loses the ability to use the balance of their non-Title X funds unless they have appropriate expenses for services outside their Title X Project.
- Contractor will not be reimbursed for expenses outside their Title X Project that exceed the maximum nonTitle X funds in their contract.

Approvals

If request to move funds is approved FPP program consultant will:

- Confirm balance or works with contractor to reconcile figures.
- Review circumstances to decide if a contract amendment is needed
 - LHJs always require an amendment to move funds inside or outside of their projects. With the systematic, scheduled nature of ConCon amendments, this can take up to four months. LHJs should carefully consider whether they should designate any funds as outside their Title X Project.
 - Contractors who are not LHJs, and want to move some of their Title X state funds out of their Title X Project, but do not have a task specifically for activities outside their Title X Projects in their statements of work, require an amendment to add this task. Amendments typically take between one and two months to fully execute.
 - Contractors who are not LHJs and already have some funds designated as outside their Title Project typically do not require an amendment to move funds inside or outside their Title X Projects.

If an amendment is required

- FPP program consultant emails contractor to discuss the specifics of the amendment.
- FPP program consultant processes contract amendment through standard DOH process, which can take between one and two months for nonLHJs and up to four months for LHJs.

- Once amendment is fully executed, contractor bills for appropriate services provided from start date of funding timeframe or statement of work (whichever is later) to the end of the funding timeframe or statement of work (whichever is earlier).

If an amendment is NOT required

If a contractor is not an LHJ and already has some funding outside their Title X Project, we can typically move funding either into or out of their project in a more informal way. It is important that the contractor adjusts their accounting system to reflect this change.

- FPP program consultant processes DOH internal paperwork
- Contractor adjusts their budget and accounting records to reflect reallocation
- Contractor bills for appropriate services provided from start date of funding timeframe or statement of work (whichever is later) to the end of the funding timeframe or statement of work (whichever is earlier).