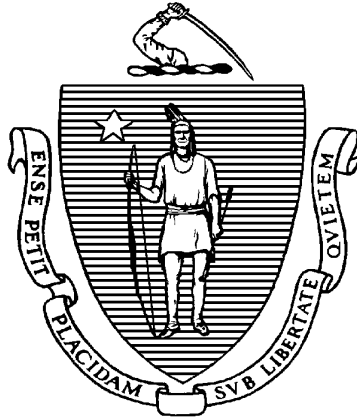


UFR AUDIT & PREPARATION MANUAL



UNDER 808 CMR 1.00
Commonwealth of Massachusetts
Executive Office for Administration & Finance
Operational Services Division
Fiscal Year 2024

Rev. 6/30/2024

CATEGORY 1: DIRECT CARE / PROGRAM STAFF

Category 1 includes direct care staff/program staff required to provide direct care or deliver other primary program services. (Components 101-151)

Effective 7/1/18, please consolidate the following and report together on UFR line number 2S Program Function Manager 101; 2S Program Function Manager 101; 1S Program Director 102; 3S Assistant Program Director 103; 4S Supervising Professional 104.

101 Program Function Manager (See above)

An individual who has overall responsibility for the management, oversight and coordination of a programmatic functional area within or across programs as in the case of "Medical Director", "Residence Director", "Clinical Director", "Education Director", etc. (Compensation for individuals whose primary responsibilities are administrative and cut across several programs should be classified under 410 - "Agency and Program Administration and Support" component.)

102 Program Director (See 101, above)

An individual who has overall responsibility for the daily operation of one or more individual programs.

103 Assistant Program Director (See 101, above)

An individual, who reports directly to the Program Director, acts for the Program Director in his/her absence and functions as an advisor/assistant to the Program Director.

104 Supervising Professional (See 101, above)

A credentialed professional (Physician, Psychiatrist, Social Worker, Nurse, etc.) whose primary responsibility is the supervision of fellow credentialed professionals in the daily performance of their programmatic functions. A professional whose duties chiefly entail supervision of nonprofessionals or paraprofessionals should be classified under 133 - Direct Care/ Program Staff Supervisor. Supervisors assigned to this component may also provide incidental direct client care.

105 Physician

A Board of Registration in Medicine-licensed or Board-eligible physician (including all medical specialties, e.g., dentist, podiatrist except psychiatry Component 121) with either a MD or DO degree whose primary responsibility is delivery or supervision of health/medical care to program participants.

106 Physician's Assistant

An individual registered as a physician's assistant by the Department of Public Health and functioning in that capacity.

107 Registered Nurse - Master's, Nurse Psychiatric Mental Health Specialist, Nurse Practitioner, and Nurse - Midwife.

An individual who possesses a Master's degree in nursing and/or is registered by the Board of Registration in Nursing as a registered nurse and is practicing in an expanded role and functioning in any of the above capacities.

108 Registered Nurse

An individual who is licensed as a registered nurse by the Board of Registration in Nursing (both BSNs and others), does not possess a Master's degree and is engaged in nursing duties.

109 Licensed Practical Nurse

A person licensed as a practical nurse by the Board of Registration in Nursing and engaged in nursing duties.

110 Pharmacist

A person licensed by the Board of Registration in Pharmacy and functioning as a pharmacist.

111 Occupational Therapist

An individual registered as an occupational therapist by the Board of Registration in Allied Health Professionals and who provides occupational therapy.

112 Physical Therapist

A person registered as a physical therapist by the Board of Registration in Allied Health Professionals and who provides physical therapy.

113 Speech/Language Pathologist, Audiologist

An individual registered as a Speech/Language Pathologist or as an Audiologist by the Board of Registration in Speech/ Language Pathology and Audiology and who provides speech and hearing therapy.

114 Dietitian/Nutritionist

An individual registered as a dietitian by the Commission on Dietetic Registration of the American Dietetic Association and providing nutritional counseling, education, supervision of meal/menu preparation, or an individual with a Bachelor's or Master's degree in nutrition who provides nutritional counseling, education, supervision of meal/menu preparation.

115 Special Education Teacher

A teacher certified in special education by the Massachusetts Department of Education and working in that capacity.

116 Teacher

A teacher holding teacher certification by the Massachusetts Department of Education in an area other than special education and working in that capacity.

117 Day Care Director

An individual certified by the Office for Children as a Day Care Director and functioning in that capacity.

118 Day Care Lead Teacher

An individual certified by the Office for Children as a Day Care Lead Teacher and functioning in that capacity.

119 Day Care Teacher

An individual certified by the Office for Children as a Day Care Teacher and functioning in that capacity.

120 Day Care Assistant Teacher/Aide

An individual certified by the Office for Children as a Day Care Assistant Teacher/Aide and functioning in that capacity.

121 Psychiatrist

An individual licensed to practice medicine, certified or eligible for certification by the American Board of Psychiatry and primarily involved in rendering or directing psychiatric care.

122 Psychologist - Doctorate

An individual holding a doctoral degree in psychology (including behavioral psychologists and neuropsychologists), or a closely related field, registered as a psychologist by the Board of Registration of Psychologists and primarily engaged in providing diagnostic evaluations, psychological counseling/therapy or development and implementation of behavioral treatment plans.

123 Clinician (formerly Psychologist - Master's)

An individual holding a Master's degree in psychology (including behavioral psychologists) or a closely related field and primarily engaged in providing diagnostic evaluations, psychological counseling or development and implementation of behavioral treatment plans.

124 Social Worker - LICSW

An individual registered as a Licensed Independent Clinical Social Worker by the Board of Registration of Social Workers and primarily engaged in providing diagnostic evaluations, psychological counseling/therapy or development and implementation of behavioral treatment plans.

125 Social Worker - LCSW

An individual registered as a Licensed Certified Social Worker by the Board of Registration of Social Workers and providing social work services.

126 Social Worker - LSW

An individual registered as a Licensed Social Worker by the Board of Registration of Social Workers and providing social work services (including casework/counseling).

127 Licensed Counselor

An individual with at least a Master's degree in counseling, or a related discipline, who is licensed by the appropriate Board of Registration and who provides counseling services.

128 Certified Vocational Rehabilitation Counselor

An individual who is certified by the Committee on Accreditation of Rehabilitation Facilities and who provides vocational rehabilitation counseling.

129 Certified Alcoholism Counselor, Certified Drug Abuse Counselor, Certified Alcoholism/Drug Abuse Counselor

An individual who is registered as either an Alcoholism Counselor, a Drug Abuse Counselor or both by the Massachusetts Board of Substance Abuse Counselor Certification and who provides counseling services for substance abusers.

130 Counselor

An individual who provides therapeutic or instructive counseling to program clients/service recipients.

131 Case Worker/Manager - Master's

An individual possessing at least a Master's degree in counseling, or a closely related discipline, who provides casework/case management services including service eligibility determination, service plan development, service coordination, resource development, advocacy, etc.

132 Case Worker/Manager

An individual who provides casework/case management services, including service eligibility determination, service plan development, service coordination, resource development, advocacy, etc.

133 Direct Care/Program Staff Supervisor

A staff member whose primary responsibility is the supervision of nonprofessional or paraprofessional direct care/program staff in the performance of their programmatic functions or whose duties involve significant responsibility for program operations or logistics. A supervisor in this component may also perform direct client care.

134 Direct Care/Program Staff III

Staff, other than those defined above, requiring a doctoral or Master's degree, specific credentials or licensure, significant experience, or specialized skills, who are responsible for the general daily care of program clients/service recipients or for primary program service delivery. This category may also be used to reflect a bilingually (including American Sign Language) or specialized staff requirements necessary to serve the developmental needs of the client(s) for staff otherwise categorized as Direct Care/Program Staff II.

135 Direct Care/Program Staff II

Staff, other than those defined above, requiring a Bachelor's degree, experience or specific skills, which are responsible for the general daily care of program clients/service recipients or for primary program service delivery. This category may also be used to reflect a bilingually (including American Sign Language) or specialized staff requirements based on the developmental needs of the client(s) for staff otherwise categorized as Direct Care/Program Staff I.

136 Direct Care/Program Staff I

Staff, other than those defined above, who are responsible for the general daily care of program clients/service recipients or for primary program service delivery. This includes relief employees on payroll.

137 Program Secretarial, Clerical Staff

Program secretarial and clerical staff required carrying on direct program clerical activities such as program or client record keeping. Accounting/Billing Staff. Staff assigned not assigned to a program but to duties related to functions of administration and overall direction of the agency are included as part of the Agency and Program Administration & Support component (Component 410).

138 Program Support, Housekeeping, Maintenance, Janitorial, Groundskeeper, Driver, Cook

Program housekeeping, maintenance and janitorial staff, ground keepers, drivers or cooks and staff who carry out direct program activities for client health and safety. Staff assigned to administrative facilities and functions is included in the Agency and Program Administration & Support component (Component 410).

139 Direct Care Overtime Expense

Overtime payroll expense paid to exempt and nonexempt employees pursuant to discretionary overtime policies of the organizations, the U.S. Fair Labor Standards Act of 1938 and the Commonwealth's Minimum Fair Wage Law of MGL Chapter 151. Overtime payment represents the total amount of pay furnished for the time worked after the overtime threshold has been exceeded. Overtime pay is composed of strait time (regular fulltime pay for the time worked after the threshold has been exceeded) plus additional compensation furnished to an individual after the overtime time threshold has been exceeded (Time and ½ (or greater) for nonexempt employees working in excess of 40 hours per week). Discretionary overtime policies

of the organizations may provide exempt employees with overtime using a threshold that may be greater or lesser than required for nonexempt employees.

140 Shift Differential Salary Expense

Salary expense incurred for providing on call services and working late night and early morning shifts. For instance, a nurse that is employed in a program who works full-time in the first shift may be paid less than the same type of nurse working full-time in the third shift. The nurse working in the second or third shift is paid the same full-time salary but receives an additional incentive payment or differential payment for working the third shift because working the third shift is a hardship. Similarly, the nurses noted above might receive payments in addition to their full-time salary and any overtime paid if the nurse agrees to be on call on days off in case the nurse's service is needed for an emergency.

141 Relief Staff Expense

Payments to an individual to provide direct care services to relieve regular employees of their direct care duties on a temporary basis. Individuals providing temporary direct care services may not be an employee of the Contractor employed to provide the same type of employment services as the relief staff services. This expense is related to individuals not considered to be independent Contractors and/or employees of the organization that are not entitled to receive overtime payments for furnishing direct care services to relieve regular employees of their duties on a temporary basis. Employees are generally entitled to receive overtime payments (not relief payments) if they occupy nonexempt positions and management permits them to work in excess of 40 hours a week to furnish employment services. Individuals not employed by the organization are considered independent Contractors if they were paid more than \$600 during the year the services were furnished to the organization. The organization is required to furnish the independent Contractor noted above with an IRS form 1099MISC. See Title 202 for relief staff services furnished on a contracted basis.

150 Payroll Taxes

Employer's share of FICA, MUICA, Worker's Compensation Insurance, FUTA (in the case of For-Profit Providers) and other payroll taxes paid by the employer on the direct care/program staff listed in category 1 on the budget.

151 Fringe Benefits

Life, health and medical insurance, pension and annuity plan contributions, day care, tuition benefits and all other non-salary/wage benefits received by the direct care/program staff listed in category 1 on the budget as compensation for their personal services.

CATEGORY 2: OTHER DIRECT CARE/PROGRAM RESOURCES (Components 201 - 216)

Category 2 includes resources, other than direct care staff/program staff, required to carry out direct client care or support the delivery of other primary program services.

Effective 7/1/18, please consolidate the following and report together on UFR line number 18E Direct Care Program Consultants 201: 18E Direct Care Program Consultants 201; 19E Temporary Help 202.

201 Direct Care Program Consultants (see above)

Individuals possessing specialized experience or expertise in matters of individual service plan design, program design, program management or operation and who are engaged to provide technical assistance on matters of appropriate client care, program design, etc.

202 Temporary Help (See 201, above)

Individuals, in some cases, possessing specialized skills or expertise in client care and treatment, engaged on an "as needed", "on call", "standby" or "specialist" basis, to provide client care or treatment. This component includes contracted relief staff services furnished by individuals or organizations.

203 Provider Reimbursement/Stipends

Per diem reimbursement to independent individual care givers (not provider agency employees), such as family day care providers, specialized home care providers or foster families, to compensate them for their personal services and/or to defray all or a portion of the costs associated with client care in their homes.

204 Staff Training

Formal instruction to meet professional continuing education requirements, to satisfy program licensure requirements or to enable direct care staff to acquire and maintain acceptable levels of knowledge, skill and proficiency for the routine performance of their assigned functions. (Note that the staff time devoted to training should be included in the calculation of required direct care staff FTEs. Staff tuition/educational benefits paid, as a condition of employment should be included in "Fringe Benefits" Component 151.)

205 Staff Mileage/Travel

Direct care staff travel within the normal scope of the staff members' assigned duties. This category includes use of a staff member's own vehicle, as well as public transportation.

206 Subcontracted Direct Care

Client care or other program services which are a primary and integral part of the total program but which are furnished to the program, under contract, by a separate program of another provider.

207 Meals

Food, cooking materials, and other resources (other than staff compensation) required for the planning, preparation and serving of meals and snacks to clients and, if programmatically necessary, to staff.

208 Client Transportation

The resources (other than staff compensation) associated with transportation of clients to, from or among program sites as a routine part of program participation. This component shall include Provider owned vehicles (depreciation and finance charges) or leased vehicles, all associated operating, maintenance, non-owned auto insurance costs, contracted transportation, etc. Effective 7/1/19, program vehicle insurance must be reported in UFR line number 26E, Vehicle Expense 208.

209 Incidental Health/Medical Care

The resources (other than staff compensation) associated with providing health/medical care on an as needed or emergency basis (including ambulance services) to clients of a program, which is not primarily intended to address the on-going medical needs of program participants.

210 Medicine/Pharmacy

The resources (other than staff compensation) associated with on-site inventory and administration of medically necessary prescription pharmaceuticals, patent medicines and medical supplies.

211 Client Personal Allowances

Cash paid to program clients as an incentive to program participation, as part of instruction in money management, to give clients a measure of economic independence, to acquire personal items, or other program purpose. This category includes "indirect" client wages (i.e. "wages" which are not related to the economic value of the client's work product/productivity).

212 Provision of Material Goods, Services and Benefits

Resources, other than those defined above, associated with provision of material goods or services - such as prosthetic and adaptive devices, nutrition or day care vouchers - to eligible program clients/recipients.

213 Data Processing

Resources (other than staff compensation) associated with the collection, analysis and reporting of data as a program and agency administrative support function, including owned (depreciation and finance charges only) or leased computer hardware and software. These resources should be included in the agency and program administrative support component 410.

214 Commercial Income Resources

Resources, other than those defined above, such as consumer wages, benefits and taxes, raw materials, production equipment and consumables, freight and transportation, and marketing associated with the use of client labor in the production or assembly of a product or service as a part of the client's program of vocational training/rehabilitation or sheltered employment.

215 Program Supplies, Materials and Expendable Items of Equipment and Furnishings

Program residential, educational, vocational and recreational supplies and materials and expendable items of equipment and furnishings that are not required to be capitalized and are routinely needed for ongoing direct client care or program service delivery.

216 Program Support

This component is for direct administrative program support that is associated with a single program(s) and **NOT** allocated across programs as an indirect cost or identified in component title 410 as other professional fees, office equipment depreciation, professional insurance, and working capital interest or in title 390 as leased office equipment and office furnishing used in a program. This component **does not include personnel**; all program personnel must be included in components 101 - 138. Program support is for costs separately identified in a POS program contract budget of Attachment 3 on the line titled Program Support. These costs are intended to meet the specialized and/or non-recurring needs of the program, which may include maintenance, and accreditation fees. This component title may not include resources defined as Non-Reimbursable Costs by regulation 808 CMR 1.05 (Effective 2\1\97 808 CMR 1.05), e.g., certain consultant compensation, current expensing of capital budgets, fund-raising etc.

CATEGORY 3: OCCUPANCY**301 Program Facilities**

Owned or leased program facilities and grounds (including rent or mortgage interest and building depreciation). This component may not include the costs of principal or amortization, which is non-reimbursable, costs under 808 CMR 1.00.

390 Facilities Operation, Maintenance, Equipment and Furnishing

This category includes all resources associated with occupancy; furnishing and maintenance of program facilities, including all utilities (other than telephone), contracted housekeeping, laundry, contracted grounds keeping, routine repair and maintenance, leased office equipment and office furnishings and equipment and routine replacement (depreciation and finance charges only) of capitalized program furnishings and equipment, property and general liability insurance, real estate taxes or payments in lieu of taxes, and all other such resources/expenses. This component does not include the cost of employees on the payroll (see 138 - Program Support Housekeeping, Maintenance, Groundskeeper, Janitorial, Driver, and Cook).

CATEGORY 4: ADMINISTRATIVE SUPPORT

410 Agency and Program Administration and Support

This component is for resources related to administration and support activities that are both directly related to a program (direct costs) and those that are related to the overall direction of the agency. Cost associated with the overall direction of the agency may cross all agency programs and are not directly associated with any one program or a combination of programs but provide indirect benefit to those programs (indirect administration).

Costs providing indirect benefit to programs include administrative costs, management and general costs and all resources reasonably necessary for the policy making, management, and administration related to the overall direction of the organization that are separately disclosed in the Statement of Functional Expenses Administration (MNGT. & GEN) column. Indirect administrative costs are also allocated to a program or programs as Admin (M&G) Reporting Center cost on 52E of the Admin (m&g) column of Organization Supplemental Information Schedule A to line 52E of the Program Supplemental Information Schedule B. These indirect Agency Administration costs indirectly benefiting a POS program are included in Attachment 3 of the POS contract budget on the line titled Agency Admin Support Allocation. In addition, this title includes administrative costs directly benefiting a program or programs that are charged to that program or programs as direct costs (ex. program other professional fees, program professional insurance, and program office equipment depreciation and working capital interest). Administrative costs that directly benefit programs are included in Attachment 3 of the POS contract budget on the line titled Other Direct Administrative Costs.

Leased office equipment and office furnishings that are used in a program are disclosed in title 390 Facilities Operation, Maintenance, Equipment and Furnishing and included in Attachment 3 of the POS contract budget on the line titled Other Direct Administrative Costs.

All other administrative costs that directly benefit a program and meet the specialized needs of the program are contained in title 216 Program Support. Title 216 Program Support costs are included in Attachment 3 of the POS contract budget on the line titled Program Support.

Administration and support costs include but are not limited to administrative, clerical and support personnel (use title 137 if clerical and support personnel are assigned to a program), office supplies and materials, leasing or routine replacement (depreciation and financing interest only) of office equipment, telephone, costs related to occupancy of administrative premises, advertising and recruitment, postage, printing and reproduction, administrative and support staff training and travel, officer/director/trustee compensation, parent organization costs, legal, auditing, management consultants and other professional fees, working capital interest, directors and officers insurance, and all other similar or related resources/expenses. The reimbursable price may not include resources defined as Non-Reimbursable Costs by regulation 808 CMR 1.05 (Effective 2\197 808 CMR 1.05), e.g., fund-raising or discriminatory benefits. See component title 216 Program Support for related activity.