

FY 2023
DEPARTMENT OF BEHAVIORAL HEALTH FOURTH QUARTER
INVOICE REQUIREMENTS

I. Reporting Requirements for the Department of Behavioral Health and Intellectual disAbility Services Programs.

- A. Separate fourth quarter reports must be submitted for the DBHIDS Programs (this includes the MH, CBH Administration and Reinvestment)
- B. The Certification Statement, which is located on the Submission form, should be signed by the organization's Chief Executive Officer.
- C. When completing FY23 4th Quarter Invoice please report Medicare Revenue under the Private Insurance Report. Medicare revenue should no longer be reported under Other Revenue.
- D. Retained Revenue Allowance (RRA)

The invoiced RRA must be in accordance with the following reporting requirements in order to be eligible for reimbursement:

1. RRA is reimbursed at the discretion of the DBHIDS and is subject to the availability of funds. Approval or disapproval of invoiced retained revenue will be communicated in the year-end reconciliation letter. Providers should not expend these funds prior to receipt of this approval. DBHIDS will assume no liability for expenditure of RRA funding which is subsequently disallowed.
2. RRA will not be permitted for the following DBHIDS Programs:
 - CBH Administrative and Reinvestment Programs
 - Start-Up Programs
 - Federal Grant Programs
 - Client Contingency
 - Consultants
 - One to One Staffing
3. RRA up to three percent (3%) of the net actual eligible expenditures will be allowed for all programs except those noted above. **RRA must be accommodated within the authorized allocation; therefore, providers are not to invoice a RRA in excess of the authorized allocation.**

4. The RRA should be included, reported as an operating expense within the amount reported for the program activity on the Program Activity Invoice Summary.

5. The RRA for MH must be reported on both the Expenditure Summary and Residential Site Schedule.

6. Retained revenue must be accounted for in a restricted fund designated solely for use in DBHIDS-funded services. The provider has discretionary use of these funds as long as the funds are expended for DBHIDS-funded services. **DBHIDS does not have to grant approval prior to the expenditure of these funds.**

7. When retained revenues are expended, the provider's audit must include a statement certifying that they were expended from a restricted fund for the benefit of DBHIDS-funded services.

8. While the retained revenue is for discretionary use, DBHIDS expects these funds will be used to accommodate unanticipated obligations to offset any additional funding request from this Office.

9. Changes to the RRA reported in the year-end invoice should be disclosed in the certified audit schedule of adjustments. If an audit is not required, an amended invoice should be submitted to disclose changes to the reported RRA. **In the absence of these disclosures, the DBHIDS will assume that the RRA reported in the final invoice did not change and will be adjusted accordingly if disallowed.**

- E. The following cost centers are Fee-for-Service: Outpatient, Targeted Case Management, Assertive Community Treatment, Community Treatment Team, Admin Management, Certified Peer Specialist, Family Based, Mobile Psychiatric Rehabilitation, Residential and Housing Support. These cost centers may only be assessed via encounter billing for treatment of the uninsured. Fee-for-Service funding will only be available for the above cost centers based on individualized billings for treatment services consistent with your OMH Contracted Services file.
- F. DBHIDS is requiring all providers to submit actual cost for Fee-for-Service. The following forms will need to be submitted on an actual cost basis: Expenditure Summary/ Residential Site Schedule, Personnel Roster, Miscellaneous Item Detail/Budget Subsidiary Schedule.

DBHIDS emphasizes that these programs will be reimbursed based on adjudicated claims. Program Activity Invoice Summary form - All Fee-for-Service PACs fees should be shown under the Operating Category on the form. **INCLUDE TOTAL FEES AND REVENUE ON THIS FORM.**

II. In accordance with Section 4305.91-94 of Chapter 4305 Client Liability Regulations: Bad debts attributed to uncollectible client payments should be reported as a reduction to current revenues (receivables) and not as a program expense. The amount of write-offs is to be footnoted on the **Revenue Summary**.

III. Reports are cumulative for all accrued expenditures incurred and revenues earned from July 1, 2022 through June 30, 2023. **Accrued leave and/or prepaid expenses are not to be reported as eligible expenditures for this period.**

The due date for submission of the Fiscal Year 2023 DBHIDS 4th quarter invoice submission is Monday, August 15, 2023. Failure to meet this deadline may result in DBHIDS denying any invoiced Retained Revenue or invoiced expenses in excess of the approved DBHIDS allocation.

Submit electronic copy to:
DBHIDS.BudgetSubmit@phila.gov