CONTRACT REIMBURSEMENT MANUAL

TABLE OF CONTENTS

Section 1	Introduction
	 1.0 Fundamental Principles 1.1 Introduction to the Manual 1.2 Reimbursement Objectives 1.3 How the Manual is Organized
Section 2	Management Systems
	 2.1 Introduction 2.2 Internal Control 2.3 Procurement Standards 2.4 Audit
Section 3	Types of Contracts
	 3.1 Introduction 3.2 Non-Cost-Related Contracts 3.3 Cost-Related Contracts 3.4 Table - Summary of Contract Types
Section 4	Principles for Determining Costs
	 4.1 Introduction 4.2 Basic Considerations 4.3 Cost Objectives 4.4 Table - Indirect Cost Distribution Bases 4.5 Selected Items of Cost 4.6 Allowable Items of Cost (Revised April 1, 2016) 4.7 Unallowable Items of Cost (Revised April 1, 2016) 4.8 Cost Accounting Standards - Consistency
Section 5	Standard Contract Fiscal Annexes
	 5.1 Introduction 5.2 Non-Cost-Related Contracts - Annex B-2 5.3 Cost-Related Contracts - Annex B and Annex B-2

Section 6 Expenditure Reporting

- 6.1 Introduction
- **Interim Expenditure Reports 6.2**
- 6.3
- Fiscal-Year-End Report Final Expenditure Report **6.4**
- **Table Illustration of Reporting Frequency** 6.5
- Instructions for Completing the Contract Expenditure 6.6 **Reports**
- **Section 7 Medicaid Rate Review Process for Residential Treatment Centers Participating in the Medicaid Program**
 - 7.1 Introduction
 - 7.2 **Guidelines**

Glossary Revised April 1, 2016