

## 19.5 INDIGENT BURIAL PROGRAM

### A. INTRODUCTION

The purpose of the Indigent Burial Program is to provide a decent burial for persons who die and have no resources to pay for the interment costs at the time of death.

### B. ELIGIBILITY REQUIREMENTS

When making the decision regarding the eligibility for payment of the burial rates, the Worker must give consideration to the following criteria.

#### 1. Residence

The deceased must have been a resident of West Virginia at the time of death in order to be eligible for a burial payment. (See exception below.) Individuals who have left West Virginia for the purpose of residing in other states, or who have become residents in other states, and later debase are ineligible for Burial Program benefits.

The Worker must verify **residency of the deceased**. Examples used to verify residency include, but are not limited to, current state issue Driver's License/ID card, current utility bill, current rent or mortgage receipts, current and lords statement, current written statement from neighbors and employment records.

Exception: One exception applies to the residence requirement. This occurs when a non-resident of West Virginia debase while traveling or visiting in the state and has no family, friends, or institution in the state of his residence that will assume responsibility for the funeral arrangements or otherwise claim the body. The Worker must verify that this situation exists before the case may be found eligible for payment.

#### 2. Need

Resources of the deceased shall consist of readily available liquid assets such as, but not limited to, life insurance policies, burial trust funds, cash, checking and/or savings accounts, certificates of deposits, etc.

The Worker must verify the **availability of these liquid assets prior to approval** of the burial application. If the information is not known by the responsible relative it must be explained to the responsible relative they are attesting there are not sufficient resources by signing the DFA-67-A and DFA-BU-1, and that a claim will be placed against the estate of the deceased.

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If the applicant indicates that, for an adult burial, the deceased had at least \$2,450 in available resources, the Worker must find the application ineligible for benefits.

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## 3. Responsible Relatives

If a responsible relative (i.e., one who is liable or one who simply wishes to pay the allowable amount) indicates that he agrees to make the allowable payment of \$2,450, the Worker must deny the application for payment of burial.

If the responsible relative agrees to pay any amount less than the allowable amount or indicates that he cannot make any payment toward the allowable amount, the Worker must approve application for a burial payment providing all other eligibility requirements are met.

## 4. Maximum Allowable Payment

The maximum allowable payment is the limit on the amount of payment that can be received by the funeral home when the Department participates in the payment of a burial. The extent of the Department's participation, or the amount of the program benefit, is determined by the burial rate and, when applicable, the amount which exceeds the maximum allowable payment.

The maximum allowable payment is not to be confused with the burial rate. The maximum burial rate is the amount the Department will make toward the cost of all funeral-related expenses.

The maximum allowable payment is also used to establish eligibility for a burial payment in relation to the resources of the deceased and to contributions made by responsible relatives.

Finally, the maximum allowable payment is used to establish the amount of resources (i.e., payment received from sources other than the Department) that may be received by the funeral home before the maximum burial rate is reduced. The maximum allowable payment for burials may not exceed \$2,450. The amount of resources that are exempted before being applied to the burial rate is \$1,200 (exempted resources amount of \$1,200 + burial rate of \$1,250 = \$2,450). Therefore the Department will not participate in the burial costs when the total amount of resources received by the Funeral Home Director for a burial is \$2,450 or more. When the amount of resources exceeds \$1,200 but is less than \$2,450, that amount, the excess, will be deducted from the burial rate.

## 5. Interment Plans

The following instructions describe the casket and merchandise that must be used when the Department makes payment for burial. In addition, certain types of allowable interment plans are described.

The burial rate will include the casket, outside wood or concrete box, clothing, and transportation. There is no extra allowance for local or long distance transportation for the deceased.

### a. Casket and Casket Size

The following is a description of the type of casket which must be used when the Department is making payment of the burial rate.

The casket shall be at least, but shall not exceed, a flat top or oval top constructed with wood or wood products and covered with such exteriors as doeskin, lambskin, moleskin, plain or embossed cloth. The outside container shall consist of a wood or concrete box.

No casket or outside container other than that which is described above shall be used unless the Funeral Home Director does not have an appropriate casket or outside container available and he agrees to absorb the higher cost of the more expensive casket or outside container.

If anyone (e.g. relative, friend, etc.) provides a better or more expensive casket or outside container than that which is described above, the Department will not participate in the payment of the burial expenses.

### b. Cremation

The person who has made application for burial expenses may request that the deceased be cremated. Cremations are allowed under the burial program policy. The applicant and Funeral Home Director must understand that the burial rate (\$1,250) and maximum allowable payment (\$2,450) will apply to cremations as well as any other interment plan.

### c. Burial of Two or More Bodies in One Casket

In certain rare situations, when it is warranted by the condition of the bodies, or when it is desired by the family, the Department will make payment for the burial of two bodies in one casket.

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- The next of kin or any persons who may be chargeable with the burial expenses of the deceased, or the person taking responsibility for making the burial arrangements, and the Funeral Home Director must agree to this type of interment. The Funeral Home Director also must notify the Department prior to the burial that two or more bodies are placed in the same casket and state the reason given for this type of arrangement.

**EXAMPLE:** Two infants are buried in a casket. The Department will pay only the burial rate of \$1,250 and apply the maximum allowable payment of \$2,450.

d. Green Burial

The person who has made application for burial expenses may request that the deceased have a green burial. Green burials are allowed under the burial program policy. The applicant and Funeral Home Director must understand that the burial rate (\$1,250) and maximum allowable payment (\$2,450) will apply to green burials as well as any other interment plan.

Green Burials, sometimes also referred to as “natural burials”, are non-religious burials in which the body is prepared without chemical preservatives (or with non-toxic chemicals), buried in a biodegradable casket, and no outside container is used. This burial technique is an alternative to traditional burial with the focus being on less harm to the environment. It is likely green burials would occur on private property.

6. Application Submittal Deadline

Payment for burial expenses cannot be made unless the application form, DFA-BU-1, has been completed and the applicant found eligible for payment and the date of interment or cremation did not occur more than 30 days prior to the date of application. **The application form must be signed in blue ink.**

C. BURIAL RATE

The burial rate of \$1,250 is the maximum amount that will be paid by the Department. This rate applies to all burials. Under no circumstances is this rate negotiable regardless of the specific burial plan desired by the applicant.

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D. DEVELOPMENT OF RESOURCES

The development of resources is a joint responsibility of both the Department and the Funeral Home Director. However, the Department's activity in the development of resources is limited to the estate of the deceased and only in situations when the estate is sufficiently valued to obtain up to the \$1,250 reimbursement to the Department.

The Funeral Home Director may develop resources from many different sources. Whenever the Funeral Home Director develops an amount of resources that exceeds the exempted resource amount of \$1,200 the Department will deduct this amount from the burial rate. When the Funeral Home Director receives resources which exceed the exempted resource amount after payment is received from the Department, the Department must be reimbursed by the Funeral Home Director.

**EXAMPLE:** The Funeral Home Director receives payment of resources on a burial for \$1,450.

\$1,450	Resources
<u>-\$1,200</u>	Exempted resource amount
\$ 250	Excess
\$1,250	Burial rate
<u>-\$ 250</u>	Excess
\$1,000	Amount of payment received by the Funeral Home Director from the Department.

\$1,450	Resources
+\$1,000	Burial payment
<u>\$2,450</u>	Maximum allowable payment (total payment received by the Funeral Home Director)

**EXAMPLE:** The Funeral Home Director receives payment of resources on a burial for \$500.

\$ 500	Resources
<u>-\$1,200</u>	Exempted resource amount
\$ 0	Excess
\$1,250	Burial rate
<u>-\$ 0</u>	Excess

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\$1,250	Amount of payment received by the Funeral Home Director from the Department.
\$ 500	Resources
<u>+\$1,250</u>	Burial payment
\$1,750	Total payment received by the Funeral Home Director

In this example, the Funeral Home Director is entitled to receive \$700 in additional resource before the maximum allowable payment of \$2,450 is reached. Assume further that the Funeral Home Director receives \$800 in additional resources after the burial payment from the Department was received. The Funeral Home Director must reimburse the Department \$100 because the maximum allowable payment was exceeded by \$100.

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1. Resources Obtained For Burials

Resources of up to \$1,200 may be obtained toward the cost of a burial for a total maximum payment of \$2,450 before the resources are deducted from the burial rate.

	Resource Payment	Program Benefit	Total Payment to Funeral Home
<b>Example 1</b>	\$1,200	\$1,250	\$2,450
<b>Example 2</b>	\$1,350	\$1,100	\$2,450

2. Resources Due The Department

The Department is entitled to receive resources from the following sources:

- The deceased's estate and
  - The amount of resources developed by the Funeral Home Director which exceeds the exempted resource amount.
- a. Form DFA-BU-3, Affidavit of Burial Costs and Supporting Documentation

The Department will seek reimbursement of burial costs by filing an Affidavit of Burial Costs with the Office of the County Clerk having jurisdiction of the deceased's estate (the county in which the deceased maintained his residence or the county in which the deceased owned real estate). The Worker must attempt to obtain sufficient information about the deceased's estate in order to make decisions to seek reimbursements. If the Worker determines that the minimum value of the estate is \$1,250 after the costs of administration are deducted, the Worker must seek reimbursement.

According to the West Virginia Code, supporting documentation must be included with the DFA-BU-3 form when it is submitted to the Office of the County Clerk. This documentation will be a copy of the DFA-67-A, Burial Billing Form, (Refer to Item F, Burial Payment Process) and a copy of the Accounts Payable Monthly Burial Report.

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The Monthly Burial Report is a list of names of the deceased for each county with the vendor name, document I.D. number, warrant number, warrant date, and the amount of payment made by the Department to the vendor. This document fulfills the requirement that verification of an actual payment must be made just as the DFA-67-A form verifies that an actual request for payment was made by the vendor. The DFA-BU-3 form establishes that the Department has filed a claim against the estate. Each month, Accounts Receivable, Office of Accounting will prepare the Monthly Burial Report showing a list of deceased persons based on the DFA-67-A forms submitted for that month. The Financial Clerk will submit to the Office of the County Clerk one copy of the Monthly Burial Report, one copy of the DFA-67-A, and the original DFA-BU-3, Affidavit of Burial Costs, for each name on the list. When it has been determined that an estate does not exist or insufficient resources in the estate precludes the necessity of establishing a claim, the Financial Clerk will cross out the deceased's name on the list and not submit supporting documentation for that burial.

b. Instructions for Completing Form DFA-BU-3

The Financial Clerk will complete the DFA-BU-3 form on all cases. The Affidavit of Burial Costs is a form letter and is completed as follows:

Introductory Statement

The Financial Clerk will enter the name and address of the County Clerk. The name of the deceased and the amount of the claim is entered in the spaces provided. The amount of the claim can not exceed \$1,250.

Affidavit and Verification

- The Financial Clerk enters her name, the amount of the claim against the deceased's estate, and the name of the deceased in the spaces on the form.
- The Financial Clerk signs her name in the "Affiant" space and obtains the signature of the Notary Public.
- The DFA-BU-3, plus a copy of the DFA-67-A, Burial Billing Form, is attached to the Monthly Burial Report and submitted to the Office of the County Clerk.

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## c. Reimbursement from the Deceased's Estate

When the Financial Clerk receives reimbursement from the deceased's estate for the amount of the burial costs paid by the Department, he will make a direct deposit of this reimbursement to the burial program for the fiscal year in which the burial was paid.

## d. Release of Lien against Estate

Following deposit of the reimbursement check from the deceased's estate for the amount of the burial costs paid by the Department, the Financial Clerk will forward a copy of a lien release packet. The lien release packet consists of the following:

- A copy of the DFA-67-A;
- A deposit ticket;
- A copy of the completed DFA-BU-3; and
- A copy of the warrant report.

A notarized release nullifying the lien against the estate is signed, and copies are sent to the Office of the County Clerk, the Financial Clerk, and the Office of Accounting.

## 3. Resources Due The Funeral Home Director

## a. Types of Resources

It is the responsibility of the person who made the burial arrangements and the Funeral Home Director to apply for and develop the following potential resources which may be available to meet burial expenses:

## (1) Statutory Death Benefit Plans

- Social Security Administration
- Veteran's Administration
- Workers' Compensation
- United Mine Worker's Association
- Other statutory death benefits

## (2) Private Death Benefit Plans

- Life Insurance

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- Prepaid Burial Trusts
  - Other private death benefit plans
- (3) Contributions from friends and relatives
  - (4) Automobile Liability Insurance
  - (5) Other
- b. Treatment of Resources

All resources are treated the same, regardless of whether or not the deceased was a recipient of public assistance or any other type of benefit from the Department or other agencies. Please note that the treatment of resources discussed in this section is exclusive of resources received by the Department from the deceased's estate as discussed above.

## E. APPLICATION PROCESS

### 1. General Instructions

Although it is preferable that the application for payment of burial expenses be made by the surviving spouse or other close relative, the application may be made by the person who has accepted responsibility for making burial arrangements. This includes, but is not limited to, the Funeral Home Director, friends, and neighbors. All applicants must be at least the age of 18.

Form DFA-BU-1, Application for Burial Expenses, will be used in taking applications for payment of burial expenses.

Form DFA-BU-2, Affidavit of Responsible Relative, is used to determine whether certain relatives, who are designated under State Law as liable for burial expenses, are financially able to make payment of all or part of the maximum payment allowed by the Department. In order to maintain the Department's policy of developing all possible resources, other relatives who are not designated under State Law as liable for burial expenses are also evaluated as to their ability and willingness to pay all or part of the appropriate burial rate.

### 2. Liability Of Responsible Relatives

As indicated in the Public Welfare Law §9-5-9, liability of relatives for support, certain relatives of the deceased who are financially able shall be

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responsible to pay the expenses of burial. These relatives are listed in the order of priority:

- The children
- The father
- The brothers and sisters
- The mother

"Financially able" is defined as the responsible relative's financial ability to make payment toward or the entire maximum payment allowed by the Department.

**NOTE:** A spouse is not considered under state law a responsible relative liable to pay the burial costs.

In many situations, other relatives (spouse, nephew, niece, etc.) who are not legally liable for payment of burial costs will take the responsibility for arranging the burial and make applications for burial expenses.

### 3. Completion Of Form DFA-BU-1, Application For Burial Benefits

Form DFA-BU-1 must be completed when an individual is applying for burial assistance. Payment for burial expenses cannot be made unless this form has been completed, the applicant found eligible for payment, and the date of interment or cremation did not occur more than 30 days prior to the date of application.

Generally, the county in which the individual resided at the time of death will assume the responsibility for accepting the application and making payment for eligible individuals. When the individual did not die in the county of his residence, the following instructions will apply:

- When the deceased dies in another county or state while visiting or receiving medical treatment, the county of residence will assume responsibility for accepting the application and making payment.
- When the deceased dies in a state institution or nursing home, that facility will contact relatives who will take charge of the burial arrangements. In most situations, the relatives will have the deceased returned to the county in which he resided prior to his death. When this occurs, the county in which the deceased has been returned will accept the application and process payment.
- Situations may occur, however, when the person who has taken charge of the burial arrangements, including the institution or nursing home administration, may wish to inter the deceased within the county in which the institution or nursing home is located. When this occurs, that county will accept the application and process payment.

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- When a non-resident of West Virginia dies while visiting or traveling through the state, the county in which he dies will assume the responsibility for accepting the application and, if eligible, process payment. This procedure applies only when the deceased's interment will take place in West Virginia.
- However, situations may occur when someone from another county has taken responsibility for the burial arrangements and wishes to have the deceased interred in that other county. When this occurs, the other county will accept the application and process payment.
- If so desired by the applicant, a burial application can be received via the mail. If the applicant wants to apply through the mail, the Worker will mail the application forms with an accompanying letter of instructions that include a deadline for returning the completed application through the mail. The instructions will also request a copy of the death certificate and the deceased's social security number if not included on the certificate. After the application is received through the mail, the Worker will carefully review the completed application form and make a decision regarding eligibility or request the applicant to supply additional information.

The following instructions must be followed when completing Form DFA-BU-1.

- Section A and B, Identifying Information: The required identifying information in these two sections is self-explanatory. If the deceased was a non-resident of West Virginia at the time of death, the applicant must explain why the deceased is to be buried in West Virginia. This explanation is needed in order to assure that family and relatives have been notified and are aware that the deceased will be buried in West Virginia.
- Section C, Your Relationship to the Deceased: If the applicant indicates that he is a child, father, brother or sister, or mother of the deceased (liable relative), he must complete Form DFA-BU-2, Affidavit of Responsible Relative. If the applicant indicates that he is not a liable relative, he will be requested to complete Form DFA-BU-2 for the purpose of developing potential resources.
- Section D, Need and Estate of the Deceased: The applicant must place an "X" on the line next to the statement which indicates his knowledge of whether the deceased's estate had sufficient resources equal to the maximum allowable payment. When the applicant indicates the estate has at least \$2,450 in resources to pay for the burial costs, the case will be found ineligible for a burial assistance.

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- Section E, Heirs of the Deceased: The applicant must complete this section which involves questions about the heirs of the deceased.
- Section F, Resources: The applicant must indicate the type and amount of resources received or to be received toward the burial expenses. It will be the responsibility of the applicant to report this accurately and completely. It may be necessary for the applicant to contact the Funeral Home Director regarding this item to insure accuracy. Finally, the Worker should inform the applicant that the DFA-67-A, Burial Billing Form, submitted by the Funeral Home Director will be compared with Section F for discrepancies.
- Section G, Signatures: The applicant must read each of the three statements and place an "X" in "Yes" or "No" prior to signing and dating the application form. The Worker should ask the applicant if he understands each of the three statements and verbally explain any of the statements that the applicant does not understand.

The applicant must sign and date the application form. The Worker must enter the following information in the recording section:

- Action taken on the application - This will include approval, denial, or pending status of the application. In addition, the Worker will indicate if the DFA-BU-2 form was completed by a responsible relative and any other information as required.
- The Worker must also indicate whether the deceased was receiving any program benefits from the Department at the time of his death.

#### 4. Completion Of Form DFA-BU-2, Affidavit Of Responsible Relative

The purpose of the Affidavit of Responsible Relative is used to determine financial ability of those responsible relatives who are liable for the burial costs of the deceased and to determine sufficient ability of other relatives who wish to contribute to the burial costs but are not liable.

Therefore, Form DFA-BU-2 will be completed by the applicant in the following manner:

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- When the applicant is a relative who is liable for the burial costs of the deceased, Form DFA-BU-2 must be completed. If the relative refuses to complete the form, the application is denied.
- When the applicant is a relative who is not liable for the burial costs, the Worker will request the relative to complete the form for the purpose of developing resources. He may refuse to complete the form and the application is not denied.
- When the applicant is not a relative of the deceased, he completes the form for the purpose of developing resources, but does not sign the form.

The completion of the form is self-explanatory. The Worker shall explain to the person signing the form that witness signatures are required only when the person signs the form with his "mark". In this situation, the persons who act as witnesses must actually see the person place his "mark" on the form.

#### 5. Decision on the Application

After the applicant has completed the application form, DFA-BU-1, and the Affidavit of Responsible Relative, DFA-BU-2, the Worker can take the appropriate action on the application:

- All questions on the application form must be answered by the applicant and signed and dated by the applicant when appropriate. The Department will not make payment if the DFA-BU-1 form is not completed or completed improperly.
- When the applicant is a liable relative, the Affidavit of Responsible Relative must be completed. If not, the application must be denied.
- If the relative who signed the DFA-BU-2 form, Affidavit of Responsible Relative, agrees to pay for the burial costs, the application must be denied.
- If the applicant indicates in Section D of the DFA-BU-1 form that the deceased had sufficient resources to pay for the burial costs, the application must be denied.
- If the applicant indicates in Section F of the DFA-BU-1 form that sufficient resources will be applied toward the burial that is equal to or exceeds \$2,450, the application must be denied.

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After consideration is given by the Worker to the above items, he will make a decision regarding the eligibility for payment of burial costs and make a recording on the application form to support his decision.

When the Indigent Burial application is denied, the Worker must send a completed DFA-BU-4 notification to the person who made application for the burial. In addition, a copy of the DFA-BU-4 must be sent to the funeral home that provided burial services for the deceased. If the application was made by the funeral home director or staff, when no relatives, friends, or other persons are available, the original DFA-BU-4 is sent to the funeral home directly. The DFA-BU-4 form is found on the DFA intranet website at: <http://intranet.wvdhhr.org/ofs>.

The reason for the denial must be stated on the notice. In addition, the Fair Hearing and/or Conference Request form, DFA-FH-1, must be included with the denial letter and sent to the applicant. A copy of the denial letter must be placed in the deceased's file.

#### F. BURIAL PAYMENT PROCESS

The DFA-67-A, Burial Billing Form, is completed by the Funeral Home Director and submitted to the Department. It is used in the payment process for the purpose of determining the amount of payment to be made by the Department to the Funeral Home Director.

##### 1. Responsibilities Of The Funeral Home Director

As indicated above, the Funeral Home Director will complete the DFA-67-A form. The signature must be in blue ink. If any questions arise in completing the form, the Funeral Home Director should consult the Funeral Home Director Handbook or contact the Worker for questions about forms completion.

##### 2. Responsibilities Of The Income Maintenance Worker

The Worker and his Supervisor will enter their signatures and date upon the completed DFA-67-A form in blue ink. In addition, the Worker must compare the resources reported by the Funeral Home Director on the DFA-67-A form with the resources reported by the applicant on the DFA-BU-1 application form. Any discrepancies must be resolved by contacting the applicant and Funeral Home Director. Approval will be withheld until the discrepancies are resolved. If necessary, the Worker may request verification of statements or claims made by the applicant or the Funeral Home Director. The purpose of this procedure is to provide authorization for payment since payment to the Funeral Home Director is handled through the Office of Accounting.

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**NOTE:** The Worker, his Supervisor, the Financial Clerk, and the Funeral Home Director or his designee, must sign their appropriate sections on the original DFA-67-A in blue ink only.

Red Ink on the original document is reserved for Auditors use only.

### 3. Responsibilities Of The Financial Clerk

The Financial Clerk will receive the DFA-67-A, Burial Billing Form, from the Funeral Home Director. Upon receipt of this invoice, the Financial Clerk will be responsible for pre-auditing and editing. Items to be reviewed before submittal for payment are:

- F.E.I.N. in the upper right-hand corner
- County number and mailing address
- Legible vendor name and mailing address
- Correct payment amount on Line Item 7 or Item 9
- Date of death
- Date of interment
- Proper signatures and dates entered (blue ink on original)

Upon completion of the audit, the Financial Clerk must stamp the DFA-67-A with a certification stamp and sign and date the spaces made by the stamp in blue ink. The original and two copies of the DFA-67-A will be submitted to the Division of Family Assistance in the burial packet. The burial packet consists of the DFA-67-A (original and two copies), DFA-BU-1, and DFA-BU-3. The completed packet must be submitted to the DFA Policy Unit no later than 3 business days after the receipt from the customer. All back-up material pertaining to the burial will remain in the local office.

In order for the Financial Clerk to have a record of burials submitted for payment, a Log for Burial Payments must be maintained in each local office. On this log, the following items are suggested:

- Date the DFA-67-A was received for payment
- Name of vendor
- Name of deceased
- Date the DFA-67-A was submitted to the Division of Family Assistance

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- Date the Accounts Payable Monthly Burial Report was received from the Division of Family Assistance

When the Funeral Home Director indicates on the DFA-67-A form (#10) that he has applied for, but did not receive, certain resources at the time of burial, the Financial Clerk must develop a control to contact the Funeral Home Director every 60 days from the date entered on the DFA-67-A form to determine if he received the resource.

If the Funeral Home Director receives any resources at a later date, he is required to reimburse the Department if these resources:

- are in excess of the exempted resource amount; or
- when added to the resource received at the time of burial are in excess of the exempted resource amount.

**EXAMPLE:** A Funeral Home Director submits a DFA-67-A for a burial. Resources received at the time of burial are \$550. Since the resource of \$550 did not exceed the exempted resource amount of \$1,200, the Funeral Home Director received a check for \$1,250 from the Department. Later, the Financial Clerk has determined that the Funeral Home Director received additional resources in the amount of \$1,250.

Total resources received by the Funeral Home Director comes to \$1,800 ( $\$550 + \$1,250 = \$1,800$ ). The exempted resource amount was exceeded by \$600 ( $\$1,800 - \$1,200 = \$600$ ).

The Funeral Home Director must reimburse the Department for \$600.

Computation procedures when the actual cost of burial is less than the amount of payment requested from the Department and/or resources due the Funeral Home Director.

In order to use this computation procedure, it is necessary to compute the amount of payment requested from the Department as outlined on the DFA-67-A, Burial Billing Form, Items #2 through #7.

The actual cost incurred in providing the burial is used in computing the amount of payment entitled to the funeral home.

#### G. CORRECTIVE ACTION

Corrective Action must be taken, regardless of who made the error. When the funeral home receives payments above the allowed resource amount of \$1200, the funeral home must reimburse the Department any amount which exceeds the allowed resource amount.