

NEW YORK STATE  
RESIDENTIAL HEALTH CARE FACILITY  
ACCOUNTING AND REPORTING MANUAL

SPECIALIZED ACCOUNTING AREAS (Cont'd)

INSERVICE EDUCATION - NURSING

Nursing inservice education activities are defined as educational activities conducted within the nursing home for nursing home nursing personnel. The cost of time spent by nursing personnel as students in such classes and activities must remain in the cost center in which their normal salary and wage costs are charged (i.e., the cost center in which they work). However, the cost (defined as salary, wages, and payroll-related fringe benefits) of time spent in such classes and activities by those instructing and administering the programs must be included in cost center 6012 "Nursing In-Service Education."

If instructors do not work full-time in the inservice education program, the cost (as defined above) of the portion of time they spend working in the inservice education program must be included in the "Nursing In-Service Education" cost center. This may be accomplished by direct distribution of these costs (by natural classification of expense category) each payroll period or by reclassification (based upon time spent) at year end.

The costs of nursing inservice education supplies (such as cassettes, books, medical supplies, etc.) and outside lecturers must also be reflected in the "Nursing In-Service Education" cost center.

INSERVICE EDUCATION - OTHER

All costs relative to non-nursing inservice education activities