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Reporting the Paycheck Protection Program (PPP) Loan Forgiveness on the Consolidated Fiscal Report (CFR) Claim

This publication serves as supplemental guidance for providers that are required to file a New York State (NYS) CFR with the Office of Mental Health (OMH). During the COVID-19 pandemic period, many OMH providers were the recipients of the federal PPP loan which could be forgiven when certain program requirements were met.

On the CFR, the amount of the PPP loan forgiveness is reported in the program(s) in which the PPP loan was reported as being used for eligible expenses, in order to qualify the provider for the loan forgiveness. Providers are responsible for using the federal funding in accordance with the terms and conditions of the federal program.

On the OMH CFR claim, the PPP loan forgiveness is reported on the Schedule DMH-2, line 24 - Federal Grants. The PPP loan forgiveness is then adjusted out from revenue on the claiming schedule by entering the amount of the PPP loan forgiveness on Schedule DMH-2, line 39 – Other. A line is added to the CFRS Line Details box on Schedule DMH-2, line 39 that has a description of “Paycheck Protection Program Loan Forgiveness”.

CFRS - Line Details [X]

CFRS Line Details [Help]

Enter Details for line Number: **39**

For schedule: **DMH - 2**

Default blank 'Detail Value' to: Zero N/A

Description	Detail Value
Community Residence(CR) Exempt Income owed to OMH for	0
CSP Reserve	0
Level 1 COPS Reserve	0
Current Year Exempt Income	0
ICM Current Year Exempt Income	0
SCM Current Year Exempt Income	0
BCM Current Year Exempt Income	0
ACT Current Year Exempt Income	0
Level II COPS Reserve	0
Other	0
All Items <\$1,000 Each	0
Paycheck Protection Program Loan Forgiveness	5,000

Worksheet Total: 5,000

[Add] [Save] [Delete] [Close]

As a result of this supplemental guidance, providers may submit revised CFRs for fiscal years July 1, 2019 to June 30, 2020, July 1, 2020 to June 30, 2021 and/or calendar year January 1, 2020 to December 31, 2020. The revised CFR(s) should be submitted by December 31, 2022 or for OMH programs funded by direct or local State Aid contracts, prior to the closeout of the contract.

In addition, OMH will be implementing a two-year closeout of direct and local contracts to help mitigate the financial impact of the COVID-19 pandemic. OMH will close out both Direct Contracts and State Aid Letters on a two-year aggregate over the issued periods July 1, 2019 through June 30, 2021 for New York City and January 1, 2020 through December 31, 2021 for Upstate and Long Island local and direct contract providers. The two-year close-out is necessary to address significant variations in revenue and expenses during the COVID-19 pandemic to ensure the stable operations of all programs. The closeout will be based on comparing the total allowable claimed expenses for the identified two-year period to the total payments for the same period. Any unspent State Aid that is identified from this two-year closeout will be issued and recovered in a timely manner pursuant to the OMH State Aid Letter & Direct Contract close-out processes.

Questions related to this guidance may be sent to CFR@omh.ny.gov.