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NYS Office of Mental Health Quarterly Expenditure Reporting Instructions for Federal Awards

The NYS Office of Mental Health (OMH) Community Budget and Financial Management (CBFM) group requires the use of the Quarterly Expenditure Report on all federally funded (in whole or in part) contracts, purchase orders (PO), or State Aid Letter awards that have been issued to local government units and local providers. Unless otherwise specified, local government units and local providers should solely report on the federal award components using the “Quarterly Expenditure Report”. Failure to comply with this reporting requirement may result in the delay of funds, or denial of future federal funding.

REPORTING SCHEDULE: This report is required to be submitted at the close of every calendar quarter until the provider has fully expended their grant award. All supporting documentation will be required to be transmitted to OMH with the final expenditure report.

Reporting Parameter	Reporting Period	Reporting Due Date
Quarterly Report	1/1 – 3/31	4/30
Quarterly Report	4/1 – 6/30	7/31
Quarterly Report	7/1 – 9/30	10/31
Quarterly Report	10/1 – 12/31	1/31

REQUIRED SUPPORTING DOCUMENTATION TO KEEP IN YOUR FILES: The organization must be able to justify all costs.

All expenditures claimed must be necessary to carry out the objectives of the grant award. When expenses are charged to more than one funding source, the method for allocating costs must be reasonable and fully documented.

Documentation must be retained by the provider and transmitted to OMH with the FINAL expenditure report. Additionally, documentation must be maintained by the provider for a period of 8 years after the close of the OMH Project Period. Required documentation includes the following:

1. Personal Services - Salaries/wages: Payroll schedule that reflect employees’ names, dates worked, percentage of effort, and hours worked on the grant-funded program.
2. Personal Services - Fringe Benefits: Fringe summary that reflects the amount paid for each fringe benefit (e.g., health insurance, disability, unemployment insurance, and employer 7.65% share of FICA/Medicare).
3. Contractual Services: Copies of contracts/agreements (and any associated amendments); consultant or subcontractor billings showing the name of the service provider, services provided, dates of service, billing rate and total amount billed, copies of invoices and receipts/payment confirmation.

4. Equipment: Purchase Orders, invoices, receiving reports; and receipts/payment confirmation. Invoices for vehicle purchases must include a Vehicle Identification Number (VIN) and be accompanied by proof of payment from the dealership.
5. Travel: Invoices, rental agreements, insurance policies, and detailed records of all employee travel.
 - a. Travel records should reflect the employee's name, dates of travel, purpose of travel, means of transportation, destination(s), costs incurred, and the purpose of the travel. This report should be signed by the employee and reviewed and certified by their supervisor. Mileage claimed for Personal Occupancy Vehicle (POV) usage on grant-related business must follow Federal General Services Administration (GSA) Mileage Rates for the given year.
 - b. For vehicles owned or leased by the organization that were used for Federally funded travel, logs must be maintained that indicate the days used, mileage traveled, destination(s), number of passengers and purpose of trip.
 - c. For car rentals, copy of invoices showing dates of rental, daily rates, and total owed must be provided. For lodging, an itemized copy of the receipt must be provided.
 - d. All food, lodging and incidental expenses must not exceed the values established by the US General Services Organization's Per Diem Rates for the locality being traveled to by your staff.
6. Property: Bills, invoices, and/or receipts; for rent, a copy of the lease or rental agreement/Memorandum of Understanding (MOU); all rent charged must be supported by a cost allocation plan.
7. All other types of Other Than Personal Services (OTPS): Contract/procurement files documenting competitive purchasing methods, purchase orders, invoices, and receipts/payment confirmation.
8. General Ledgers: General Ledger (GL) detailed and summary tables and corresponding GL chart of accounts.

Invoices: If an invoice is only partially allocated to expenses for the federal grant, then it should be notated to indicate the proper allocations of costs charged to the federal grant.

Tax exempt organizations: A copy of your organizations current New York State Tax Exempt Certificate must be provided. If your organization is tax exempt, you may not include taxes your organization is exempt from as an expense.

Email the completed expenditure report excel file, and supporting documentation if it is your final expenditure report, by the reporting date to CBFM-FederalUnit@omh.ny.gov with the following subject line:

Quarterly Expenditure Report – Project Title - Provider Name - Contract or PO Number

An incorrect subject line could delay the processing of an expense report.

QUARTERLY EXPENDITURE REPORT INSTRUCTIONS: This form is required for all quarterly submissions.

Input Field	Description
Provider Name	Input the legal name of the organization.
Provider Code	Input the unique five-digit number that identifies the agency and that is used for reporting purposes to OMH.
Prepared By	Input the name of the individual responsible for preparing the quarterly expenditure report.
Preparer Phone #	Input the phone number of the individual responsible for preparing the quarterly expenditure report.
Preparer Title	Input the title of the individual responsible for preparing the quarterly expenditure report.
Preparer Email	Input the email of the individual responsible for preparing the quarterly expenditure report.
OMH Project Title	Input the name of the Project Title. This should align with the project title that was listed on your contract/PO cover letter and/or what was listed on your Federal Certification Form.
OMH Project Period	Input the dates for the OMH Project Period. This should align with the project period that was listed on the contract/PO cover letter and what was listed on your Federal Certification Form.
Reporting Period	Input the date range for the reporting period. The reporting periods are quarterly and are as follows: January-March, April-June, July-September, and October-December.
Report Type	Input report type. The options are Quarterly or Final. The Final report should be selected only if all grant funds have been expended.
Contract Number	Input the contract number (if applicable)
Purchase Order (PO) Number	Input the Purchase Order (PO) number
Accounting Method	Input the accounting method that your organization uses: cash or accrual.
Award Amount	Input the total grant award amount.
Column A: Approved Project Budget	<p>Reporting categories are setup to mirror similarly named NYS Consolidated Fiscal Report categories. Definitions for expense reporting types can be found within the CFR manual.</p> <p>A) If your grant has an approved budget, input the total approved budgeted amounts for the reporting categories that are listed (PS, OTPS, Indirect, etc.).</p> <p>B) If your grant does not have an approved budget, the budget per category should be estimated. Each of the categorical estimates should total the grant award amount.</p>

Input Field	Description
Column B: Prior Period Expenditures (Cumulative)	Input the cumulative value of all expenditures in prior periods. The expenditures must be broken out into the various reporting categories that are defined in the report (PS, OTPS, Indirect, etc.).
Column C: Current Period Expenditures	Input realized the expenditures for the current reporting period. The expenditures must be broken out into the various reporting categories that are defined in the report (PS, OTPS, Indirect, etc.).
Column D: Expenditures to Date	The expenditures to date auto-calculates based on Prior Period Expenditures plus Current Period Expenditures.
Column E: Remaining Balance	The remaining balance auto-calculates based on Approved Project Budget less Expenditures to Date.

QUARTERLY EXPENDITURE REPORT – SUPPORTING SCHEDULE FOR PERSONAL SERVICES

INSTRUCTIONS: This form is required for all quarterly submissions unless an alternate supporting schedule is provided by CBFM.

Input Field	Description
Employee Title	Input the employee's title.
Employee Name	Input the employee's name.
Salary for the Reporting Period	Input the employee's gross pay for the reporting period.
Percentage of Effort	Input the percentage of time the employee spent on project activities out of all time spent working.
Salary Charged to the Project for Reporting Period	Multiply the gross salary for reporting period by the percentage of effort.
Fringe Percentage for the Project	Input the fringe percentage for the reporting period.
Fringe for the Project	The fringe for the project auto-calculates based on Fringe percentage and salary for project.
Total Salary + Fringe Charged to the Project	This field s auto-calculates based on the Salary Charged to the Project for the Reporting Period plus the Fringe Charged to the Project

QUARTERLY EXPENDITURE REPORT – SUPPORTING SCHEDULE FOR OTPS, PROPERTY AND EQUIPMENT

INSTRUCTIONS: This form is required for all quarterly submissions unless an alternate supporting schedule is provided by CBFM.

Input Field	Description
Expense Type	Input the expense type. Available options are: Contractual /Consultant Services, Supplies and Materials, Travel, All other OTPS, Property (provider paid), and Equipment (provider paid). Reporting categories are setup to mirror similarly named NYS Consolidated Fiscal Report categories. Definitions for expense reporting types can be found within the CFR manual.
Expense Description	Input a brief description of the item.
Quantity of Item	Input the quantity purchased
Cost per Item	Input the cost per item
Total Cost	The total cost auto-calculates based on the quantity of item multiplied by the cost per item.
Justification for Item	Input a brief justification for the item.