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NYS Office of Mental Health
Quarterly Expenditure Reporting Instructions for Supplemental Federal Awards
Provided via Contracts, Purchase Orders, or State Aid Letters

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.

QUARTERLY EXPENSE REPORTING SCHEDULE:

OMH will be utilizing quarterly expenditure reports to assist with the oversight and disbursement of these federal funds. Please refer to the ‘Fiscal Reporting Requirements for Supplemental CMHS Block Grant and FMAP Funding’ section of our website, <https://omh.ny.gov/omhweb/planning/cmhsbg-fmap/index.html>, to access the reporting templates and obtain further details on instructions and timelines for submission to OMH.

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

SUBMISSION OF QUARTERLY EXPENSE REPORTS:

Providers will need to email the completed expenditure report excel file, and supporting documentation if it is your final expenditure report, by the reporting due 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.

SUPPORTING DOCUMENTATION REQUIREMENTS:

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.

A General Ledger (GL) level of documentation and the corresponding GL chart of accounts should be transmitted to OMH with the FINAL expenditure report. The GL level of detail needs to be comprehensive enough to be able to crosswalk to the Consolidated Fiscal Report (CFR).

Additionally, providers are required to maintain the detailed level of documentation noted below for audit trail purposes. The detailed level of documentation must be maintained by the provider for a period of 8 years after the close of the OMH Project Period and must be furnished to OMH upon request.

1. Personal Services - Salaries/wages: Payroll schedule that reflect employees' title, 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 and any relevant addendums (if necessary)/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 (NYS) Sales Tax Exemption Certificate must be provided. If your organization is exempt from NYS Sales Tax, you may not include taxes your organization is exempt from as an expense, with exceptions for items such as fuel. Please refer to your NYS Sales Tax Exemption Certificate for further details.

***Note – the current NYS Gas Tax Holiday expires on 12/31/2022.*

INSTRUCTIONS FOR QUARTERLY EXPENDITURE REPORT – SUMMARY (Expenditure Report – Summary Tab): This form is required for all quarterly submissions.

Input Field	Description
HEADER INFORMATION	
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.
FISCAL REPORTING	
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.
ADMIN/INDIRECT COSTS	
Administrative/Indirect Costs	<p>A 10% de minimus rate of Modified Total Direct Costs (MTDC) can be claimed unless your agency has an approved and current Negotiated Indirect Cost Rate Agreement (NICRA) from SAMHSA. A copy of the approved NICRA from SAMSHA must be supplied to OMH if claiming over 10% of MTDC.</p> <p>Costs for items that are shared costs across different programs, that do not directly contribute to the day-to-day program operations of a specific award but do contribute to them in an indirect manner. Such items include, but are not limited to: administrative fees, payroll software fees, legal fees, and audit accounting firm fees.</p> <p><i>Note – Certain items cannot be double charged as direct costs and must be excluded from the indirect cost calculation. Such items include, but are not limited to: Tangible Property with a value of \$5,000 or greater per individual unit (i.e. vehicles, mobile units, etc.), and space, i.e. leasing and utility costs.</i></p>

INSTRUCTIONS FOR QUARTERLY EXPENDITURE REPORT – SUPPORTING SCHEDULE FOR PERSONAL SERVICES (PS Addendum Tab): 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.
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

INSTRUCTIONS FOR QUARTERLY EXPENDITURE REPORT – SUPPORTING SCHEDULE FOR OTPS, PROPERTY AND EQUIPMENT (OTPS-Equip-Property Addendum Tab): 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.