

1) Required Table:

Attachment 11: NON-FEDERAL EXPENDITURES	
Atlanta EMA H89HA00007	
FY Prior to Application (Actual)	Current FY of Application (Estimated)
Actual prior FY non-federal EMA/TGA political subdivision expenditures for HIV-related core medical and support services.	Estimated current FY non-federal EMA/TGA political subdivision expenditures for HIV-related core medical and support services.
Amount: \$7,901,810.90	Amount: \$3,762,028.03

2) Process and elements used to determine MOE calculations: Subrecipients are contractually required to “maintain HIV-related expenditures at a level that is at least equal to and not less than the level of such expenditures by the Contractor for the one year period preceding the fiscal year covered by this contract.” To further this effort, FCRWP FPPN-016 Maintenance of Effort – Subrecipient is used to guide the administration of the Ryan White Part A Program to ensure maintenance of effort requirements are met by maintaining adequate systems for consistently tracking and reporting on expenditure data for core medical services and support services from year-to-year. The FPPN states that: 1) expenditures, not budgeted or appropriated amounts, should be reported; 2) the political subdivisions or city government agencies should report on core medical services and support services as defined by HRSA/HAB; and, 3) expenditure data and the explanation of the methodology used must be reported in writing. Subrecipients must submit the following with the first quarterly report:

- A list of core medical and support services budget elements that will be used to document MOE
- A description of the tracking system that will be used to document these elements
- With each subsequent quarterly report subrecipients shall submit tracking/accounting documentation of actual cumulative contributions using the form provided by the Ryan White Program Office which details the Current Year MOE, Previous FY MOE, and a Comparison of MOE.

The Fiscal Manager reviews quarterly submissions and compares against the same quarter of previous year and resolves any inconsistencies. During fiscal site visits, the review team examines the subrecipient’s tracking system.