



## POLICY AND PROCEDURE NOTICE: PPPN-013 CUMULATIVE CONTRACT EXPENDITURE REPORTS

**Summary and Purpose of PPN:** To guide the administration of the Ryan White Part A Program to ensure compliance requirements that recipients ensure that subrecipient expenditures adhere to legislative mandates regarding the distribution of funds.

### Authority:

- 45 CFR 75
- 45 CFR §75.351-353
- HRSA Part A Manual
- Fulton County Ryan White Part A Contract/Agreement

### Policy and Procedures:

1. The Fulton County Ryan White Part A Program expects that all Part A subrecipients will expend 100% of their award and in accordance with all federal, state and local policies and regulations. The recipient will only reimburse providers for deliverables that have been mutually agreed upon and accompanied with receipt of appropriate invoices and back-up documentation. If the provider wishes to revise the Scope of Services or allowable costs, they must submit a proposal to revise the Scope and/or Budget. In addition, it may be required that a program/agency audit be submitted. Failure to meet these expectations may result in suspension or termination of your provider contract.

Cross reference: [PPPN-004 Funding Exclusions and Restrictions](#), [FPPN-009 Advance Payment](#)

2. Actual monthly payroll expenses paid (not accrued) are billed on the Cumulative Contract Expenditure Report (invoice).
3. Subrecipients must submit monthly expenditure reports covering the previous month's expenses not later than the 20<sup>th</sup> business day of each month with two exceptions: 1) the first report shall be submitted 45 business days after contract effective date; 2) the final expenditure report may be submitted no later than 45 days after the last day of February. Each day thereafter will be considered late, therefore non-compliant. In addition, the program may be held in non-compliance at the end of each month if they do not meet the invoicing requirements. This includes non-submission of invoices, or late invoices. If the invoice is incorrect and/or incomplete, it will be returned to the agency and the agency will be required to submit a corrected invoice. Agencies are notified of non-compliance in writing. Non-compliance shall be lifted as soon as all submissions are complete.

MONTH	DUE DATE
March	20 <sup>th</sup> business day of April or up to the 45 <sup>th</sup> business day after the contract effective date of March 1 <sup>st</sup> .
April	20 <sup>th</sup> business day of May
May	20 <sup>th</sup> business day of June
June	20 <sup>th</sup> business day of July
July	20 <sup>th</sup> business day of August
August	20 <sup>th</sup> business day of September
September	20 <sup>th</sup> business day of October
October	20 <sup>th</sup> business day of November
November	20 <sup>th</sup> business day of December <sup>1</sup>
December	20 <sup>th</sup> business day of January
January	20 <sup>th</sup> business day of February
February	20 <sup>th</sup> business day of March
Final	45 business days after the last day of February

An invoice must be submitted to the Program Office for each month in the contract period. If no contracted activities occurred in a given month, there would be no reimbursable costs; an invoice with a \$0 monthly total must be submitted.

4. Invoices without the required information or documentation (including required data and reports) will not be processed. Instead, the agency is informed of the deficiency to be corrected, and the invoice is held for five business days. If there is no response after five business days, the Ryan White Program will process those portions for which documentation is present and issue a partial payment.
  
5. Personnel Services: Each Expenditure Report submitted for reimbursement of Personnel Services must contain the following supporting documentation:
  - A. A list of employees paid for the request submitted;
  - B. The title of each employee paid during the period;
  - C. The amount paid each employee for the request submitted or, a copy of the agency’s payroll ledger/sheet or payroll check stubs indicating the time and attendance for each employee paid under the contract during the period.
  - D. The percentage of fringe benefits paid each employee for the request submitted along with employer’s tax payment documentation. The fringe rate must be the internally audited fringe rate. Verification of this rate is subject to audit. (Fringe is defined as government mandated and employer selected employee benefits including: social security, unemployment, workers, and disability compensation, retirement programs, and health insurance).
  
6. Reimbursement for supplies, equipment, printing and other purchases (e.g. labs) shall be accompanied by copies of invoices paid/obligated by the agency under the contract. Itemized receipts must include the merchant or provider name, service received or specific item

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<sup>1</sup> The November expenditure report may be pre-billed to account for the period of time in which the Fulton County financial systems are shut down for year-end close out. See [FPPN-009 Advance Payments to Subrecipients](#).

purchased, date of service and amount of expense. There will be no reimbursement of finance charges or late fees.

7. Support for employee local travel costs incurred by the agency during any given request period shall include travel reports showing the number of miles traveled by each employee, the dates traveled, the beginning and ending vehicle odometer reading, and the purpose for each trip listed. Vehicle mileage is reimbursed at a per mile rate not to exceed the Fulton County rate which is based upon Internal Revenue Service's standard mileage rate.
8. Support for travel costs incurred by the agency for medical transportation/client transportation during any given request period shall include travel reports showing either:
  - A. the number of miles traveled, the dates traveled, the beginning and ending vehicle odometer reading, and the purpose for each trip listed; or,
  - B. the number of transit cards distributed on each date of the reporting period and the number of clients served;
  - C. documentation of taxi information including date, destination and purpose of trip; or,
  - D. documentation of Uber (or other car service) information including date, destination and purpose of trip; or,
  - E. the number and amount of gas cards distributed on each date of the reporting period and the number of clients served.
9. Each Expenditure Report must include copies of agency's utility and telephone invoices paid to support requests for reimbursement; there will be no reimbursement of late fees or finance charges. Each Expenditure Report must indicate the percentage and dollar amount to be reimbursed under the contract.
10. Contracts can only include an "Indirect" line item if the provider has a certified negotiated indirect cost rate using the Certification of Cost Allocation Plan or Certification of Indirect Costs.
11. Retroactive billing may only occur when the expense is not billed to another funding source. Documentation of bills to other funding sources may be required.
12. The Cumulative Contract Expenditure Report is processed utilizing e2Fulton. It will also be signed by the appropriate Programmatic Designee and Fiscal Designee and submitted with the required supporting documentation. Each Expenditure Report submitted for reimbursement must be accompanied by an Excel spreadsheet provided by the recipient to the subrecipient which reflects approved line items and funding amounts. Specific charges for Part A services must be summarized or highlighted in the supporting documentation to total amounts in line items in the spreadsheet. The spreadsheet should be updated and submitted monthly along with each Cumulative Contract Expenditure

Report. The Monthly Expenditure Spreadsheet and Cumulative Contract Expenditure Report totals must match.

After the Project Officer submits the monthly invoice for payment by the County, the agency is provided with a copy of the monthly Cumulative Contract Expenditure Report which reflects changes in amounts based upon the Project Officer's Review. The Project Officer revises the agency's Excel spreadsheet and returns to the agency for use in the following month. Both items are transmitted to the agency within 5 business days after the Project Officer approves the Cumulative Contract Expenditure Report for payment.

- A. Each Expenditure Report submitted for reimbursement must be accompanied by the designated electronic Excel spreadsheet reflecting expenditures.
- B. Each expenditure report must include subrecipient's Vendor Code, Purchase Order Number, and Vendor Address.
- C. Expenditure Reports must be signed/certified by the appropriate programmatic and fiscal designees.
- D. Subrecipient must notify the assigned Project Officer in writing of any changes in personnel, i.e., when positions become vacant, when vacant positions are filled, or when there are internal changes in staffing utilizing currently approved personnel.

### **Submissions with First Expenditure Report**

The following items must be submitted by all agencies no later than with the first "Cumulative Contract Expenditure Report":

- 1. Payer of Last Resort: A detailed description of the process in place for ensuring that funds will not be used to make payments for any item or service to the extent that payment has been made, or can reasonably be expected to be made, by another third party benefits program or by an entity that provides services on a prepaid basis.
- 2. A copy of the subrecipient's grievance process by which client complaints against the agency with respect to Ryan White Part A funded services might be addressed and a description of the process used for notifying all Ryan White clients of the grievance process. Include, with each monthly expenditure report, a summary of any complaint filed under this process as well as current status of, and final disposition of, any such complaint.
- 3. Receipt of recipient's Grievance Procedures, signed by your programmatic designee.
- 4. The appropriate programmatic and fiscal designees, with phone numbers and e-mail addresses, who will be authorized to sign the Cumulative Contract Expenditure Report on behalf of the agency. Unless authorized by the Ryan White Staff, these individuals will

serve as the only two contacts for all issues related to the performance of duties under this contract. Notification of change in the individual serving as the designee shall be provided in writing to the Ryan White Part A Program Office no later than 14 days after the change.

5. The appropriate staff designee, with phone number and e-mail address, who will be responsible for data management and compliance with the RDR and RSR. Notification of change in the individual serving as the designee shall be provided in writing to the Ryan White Part A Program Office no later than 14 days after the change.
6. Agency Implementation Plan (on the form provided by the recipient) indicating the number of clients to be served, number of service units to be provided, and funds allocated by funded priority category for each objective and shall provide the numerator, denominator and percentage of current clients that meet the required outcome objective(s) and shall provide the numerator, denominator and percentage of current targeted to meet the required outcome objective(s) within the contract year.

The following items are to be included, **where applicable**:

7. Copy(ies) of **lease agreement(s)** for any working space for which Ryan White Part A funds have been approved.
8. Copies of **consultant agreements** and/or subcontractor agreements entered into for the provision of services to clients as funded under the Ryan White Part A Program. Please note that the County discourages the employment of relatives, by blood or marriage, of the subrecipient's employees.
9. Subrecipient's certification that consultant agreements and/or subcontractor agreements contain the **assurances** required under this contract, i.e., rules and regulations of the County's policy relative to non-discrimination in client and client service practices, Federal prohibitions and requirements related to lobbying, Federal Standards for a drug-free workplace, and Federal Standards for a tobacco-free workplace. In addition, subcontractor agreements must include all Ryan White Part A reporting, budget and invoicing requirements as included in the approved agency contract.

### **Submissions with Final Expenditure Report**

1. The Final Expenditure Report must include a certification signed by the official authorized to legally bind Contractor as follows:

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of this contract. I am

aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).” 45 CFR 75.415(a)

2. A final Implementation Plan (on the form provided by the County) indicating the number of clients served, number of service units, and funds expended by funded priority category for each objective and shall provide the numerator, denominator and percentage of clients served that achieved the required outcome objective(s).

**Verification:**

- Project officers will review all Cumulative Contract Expenditure Reports for accuracy and completeness.
- Project Officers will record the date each Cumulative Contract Expenditure Report is received by the Ryan White Part A Program Office.
- Project Officers will review each monthly Excel spreadsheet submitted with each Cumulative Contract Expenditure Report for accuracy and completeness. After completing the processing of the submitted Cumulative Contract Expenditure Report the Project Officer will return the spreadsheet (with whatever revisions were made) to the agency for use in completing the next month’s expenditures.
- Project officers will review all documentation to support a Cumulative Contract Expenditure Report for accuracy and completeness following the procedures set forth in [RPPN-015 Processing Cumulative Contract Expenditure Reports](#).
- Ensure subrecipient budgets and expenses conform to federal cost principles for cost-reimbursable grants. This includes being familiar with OMB Circular A - Code of Federal Regulations (CFR). Budgets and expenditures are to conform to OMB and CFR requirements.

**Approved August 2016**

**Reviewed March 2021**