## ELC Enhancing Detection

**Financial Expenditure Reporting Guidelines, Budget Period 2**

1. There are terms in the funding application that state that financial expenditure reports are due on a periodic basis. Local health departments/districts are required to submit expenditure reports to the State of Connecticut Department of Public Health’s (DPH) Public Health Preparedness and Local Health Section (PHP/LH Section), at LHD-ELCinbox@ct.gov, 30 days after the end of each period as follows:

|  |  |
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| **Reporting Period** | **Programmatic and Fiscal Report****Due Dates** |
| May 18, 2021 – November 30, 2021 | December 31, 2021 |
| December 1, 2021 –May 31, 2022 | June 30, 2022 |
| June 1, 2022 – November 17, 2022 | December 17, 2022 |

Expenditures shall be reported for the current period and cumulatively.

1. Local health departments/districts must submit expenditure reports on a timely basis. If there is to be an unavoidable delay in submitting a report, the local health department/district should notify the PHP/LH Section at LHD-ELCinbox@ct.gov and explain the reason for the delay. A date should also be stated to let the PHP/LH Section know when they may expect the report.
2. If no program activities are conducted or if no money is spent during any given quarter or report period, the financial expenditure report(s) must still be submitted stating such.
3. Financial reporting should be done in the format included in this packet (see page 3).

### Financial reports are due as specified above. Please submit a signed copy of the expenditure report to: LHD-ELCinbox@ct.gov

1. **Instructions for Preparing the Financial Expenditure Report:**

The “Budget Line Items” column should list line items exactly as they appear on the approved budget that was in effect at the end of the report period.

For “Salary and Wages” and “Overtime” line items, use the Salary and Over Time Detail Sheet provided in this packet (see page 4) to list both position/title and the name of the individual filling that position. If more than one person fills a position, the amount paid to each must be provided. In addition, list the dates worked, and amount paid to each individual.

#### Column 1

“Award”- line items as per the approved funding application budget or most current budget revision in effect at the end of the report period.

#### Column 2

“Period # Expenses”- amounts actually disbursed in each report period per budgeted line items.

#### Column 3

“Expenses to Date” - total amounts actually disbursed in the report period and prior report periods as defined by the funding application.

#### Column 4

“Balance Remaining” -- subtract column 3 from column 1.

#### TOTAL

Total all columns down and check arithmetic. The total “Balance Remaining” column is determined by subtracting the “Expenses to Date” column from the “Award” column.

### If any obligations remain unpaid when the 3rd period financial expenditure report is due, the 3rd period report must be submitted to the LHD-ELCinbox@ct.gov with a letter explaining when a final expenditure report will be submitted showing that all obligations have been paid. When all of the outstanding obligations have been paid the final report must be submitted.

1. The financial officer followed by the project director (or the person responsible for funding application compliance) must sign and date the financial report. The financial officer is generally the treasurer of the corporation, the controller, or some other designated official who is responsible for the funds. Financial reports require two signatures. A copy of the signed expenditure report must be submitted to the PHP/LH Section at: LHD-ELCinbox@ct.gov
2. **Equipment**: Title to equipment purchased with DPH funding remains the sole property of the DPH and must be returned to the DPH upon determination by the DPH that the use of such equipment by the local health department/district is no longer required. Local health departments/districts are required to complete and submit the DPH’s Equipment Report form included in this document at the end of the budget period.
3. **Refunds:** The PHP/LH Section shall review the local health department/district’s final expenditure report to ensure the accuracy of all calculations. The report shall then be forwarded to DPH Program staff to approve spending and/or overspending of funds. A letter shall be sent from the PHP/LH Section to the local health department/district requesting the return of funds if it is determined that a refund is due back to the DPH.

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| State of Connecticut – Department of Public Health**FINANCIAL EXPENDITURE REPORT FORM** |
| **Local Health Department/District:** | **Reporting Period:** |
| **PROGRAM:** ELC Enhancing Detection Grant for the Enhanced Detection, Response, Surveillance and Prevention of COVID-19 | **Funding Year:** |
| **FUNDING:** 12060-DPH48557-29582-42003-51131-DPH29582PPPHC-2020 | **FINAL REPORT:** No: Yes: |
|  | (1) | (2a) | (2b) | (2c) |  | (3) | (4) |
|  |  |  |  |  |  |  |  |
| **Budget Line Items** | **Award** | **Period 1****Expenses** | **Period 2****Expenses** | **Period 3****Expenses** |  | **Expenses****To Date** | **Balance****Remaining** |
| 1. Salary and Wages |  |  |  |  |  |  |  |
| 2. Fringe Benefits |  |  |  |  |  |  |  |
| 3. Office Supplies |  |  |  |  |  |  |  |
| 4. Contractual |  |  |  |  |  |  |  |
| 5. Equipment |  |  |  |  |  |  |  |
| 6. Other |  |  |  |  |  |  |  |
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| b. |  |  |  |  |  |  |  |
| c. |  |  |  |  |  |  |  |
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| e. |  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |  |
| CERTIFICATION: I certify that the above data is correct, based on an official accounting system and records, consistently applied and maintained, and that expenditures shown have been made for the purpose of, and in accordance with applicable contract terms and conditions. |
| Project Director's Signature |  | Title |  |  | Date |  |
| Financial Officer's Signature |  | Title |  |  | Date |  |

Department of Public Health Expenditure Report

#### Salary/Wages and Over Time Detail Sheet

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| --- | --- |
| **Local Health Department/District:** | **Reporting Period:** |
| **PROGRAM:** ELC Enhancing Detection Grant for the Enhanced Detection, Response, Surveillance and Prevention of COVID-19 | **Funding Year:** May 18, 2021 – November 17, 2022 |
| **Salary/Wages (f applicable):** |
| **Employee Name** | **Job Title** | **Date Started/****Date Ended** | **Current****Expenditure** | **Cumulative****TOTAL** |
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| **Over Time (if applicable):** |
| **Employee Name** | **Job Title** | **Date Started/****Date Ended** | **Current****Expenditure** | **Cumulative****TOTAL** |
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**Subcontractor Reporting Guidelines**

Local health departments/districts shall provide quarterly reports of subcontractor activities and expenditures in the form approved by the State of Connecticut Department of Public Health as described below:

1. For subcontractors providing services on a budget basis, subcontractor reports should provide the following information on the **Subcontractor Financial Expenditure Report Form** that is included in this packet.
	1. Contractor name.
	2. Reporting period.
	3. Subcontractor name.
	4. Funding year.
	5. Report of Subcontractor expenditures in line item detail as on the approved subcontractor budget.
	6. For personnel line items, list both name and position/title.
	7. Dated signature of subcontractor’s Project Director.
	8. Dated signature of contractor’s Financial Officer and Program Director indicating contractor review and approval of the subcontractor expenditures as reported.
2. For subcontractors providing services on a fee-for-service basis, the contractor’s summary of subcontractor service should provide the following information:
	1. Contractor name.
	2. Reporting period.
	3. Subcontractor name.
	4. Funding year.
	5. Subcontractor’s invoice number and/or date of invoice.
	6. Date of payment, check number and amount.
	7. Patient name (if applicable).
	8. Patient ID number (if applicable).
	9. Date(s) of service.
	10. Type of service provided.
	11. Unit cost for service provided.
	12. Reimbursement received from other payers (if applicable).
	13. Amount, net of reimbursements, charged to DPH contract. (if applicable).
	14. Dated signature of subcontractor’s Project Director.
	15. Dated signature of contractor’s Financial Officer and Program Director indicating contractor review and approval of the subcontractor expenditures as reported.
3. For subcontractors providing services on an hourly rate basis, subcontractor reports should provide the following information:
	1. Contractor name.
	2. Reporting period.
	3. Subcontractor name and Social Security or Federal Identification Number.
	4. Funding Year.
	5. Subcontractor statement that subcontractor provided X hours of services for the purpose of in the capacity of and was paid at the rate of $XX.00 per hour.
	6. Subcontractor’s hours and dates of services may be listed on the statement **or** time sheets may be attached.
	7. Dated signature of subcontractor.
	8. Financial Officer and Program Director indicating contractor review and approval of the subcontractor expenditures as reported.

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| State of Connecticut – Department of Public Health**SUBCONTRACTOR FINANCIAL EXPENDITURE REPORT FORM** |
| **Local Health Department/District:** | **Reporting Period:** |
| **SUBCONTRACTOR:** | **Funding Year:** |
| **PROGRAM:** ELC Enhanced Detection Grant for the Enhanced Detection, Response,Surveillance and Prevention of COVID-19 | **FINAL REPORT: No: Yes:** |
| **FUNDING:** 12060-DPH48557-29582-42003-51131-DPH29582PPPHC-2020 |
|  | (1) | (2a) | (2b) | (2c) |  | (3) | (4) |
|  |  |  |  |  |  |  |  |
| **Budget Line Items** | **Award** | **Period 1****Expenses** | **Period 2****Expenses** | **Period 3****Expenses** |  | **Expenses****To Date** | **Balance****Remaining** |
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| **TOTAL** |  |  |  |  |  |  |  |
| CERTIFICATION: I certify that the above data is correct, based on an official accounting system and records, consistently applied and maintained, and that expenditures shown have been made for the purpose of, and in accordance with applicable contract terms and conditions. |
| Subcontractor Project Director's Signature |  | Title |  |  | Date |  |
| Financial Officer's Signature |  | Title |  |  | Date |  |
| Project Director's Signature |  | Title |  |  | Date |  |

# ELC Enhancing Detection Cooperative Agreement EQUIPMENT REPORT for:

**BUDGET PERIOD 2:**

#### HEALTH DEPARTMENT/DISTRICT:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item(s) Purchased** | **Quantity** | **Unit Cost** | **Total Cost** | **Location of Supplies/Equipment** |
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| **Total** |  |  |  |  |

**Total Equipment amount must equal Total Equipment Expenses amount on Financial Expenditure Report Form. Use additional sheets as needed.**

Health Department/District Financial Officer's Signature Date

Director of Health Signature Date