



Financial Reporting Guidelines

Public Health Emergency Preparedness (PHEP)

Cities Readiness Initiative (CRI) Cooperative Agreement

Budget Period Five (BP5)

July 1, 2023 – June 30, 2024

The following is guidelines on Regional Public Health Emergency Preparedness (PHEP) Cities Readiness Initiative (CRI) Contract financial reporting processes for the period July 1, 2023, through June 30th, 2024. For information on budget categories and allocation guidance please refer to the BP5 Budgetary Guidance located on the Department of Public Health website at <https://portal.ct.gov/DPH/Public-Health-Preparedness/Main-Page/LHD-Funding-Guidance>.

Definitions

Contractor: Regional PHEP Contractor. Contracts directly with the Department of Public Health to complete Regional PHEP CRI deliverables.

LHD Subcontractor: Local Health Departments and Districts subcontracting with the Regional PHEP Contractor.

Consultant/Vendor: Third party entities that provide services to the Contractor/LHD Subcontractors through contracts/MOUs/MOAs.

OPHPR: DPH Office of Public Health Preparedness and Response

CGMS: DPH Contracts and Grants Management Section

CORE CT: The Department of Public health's financial reporting system

Contractor Reporting

1. Yearly Regional PHEP CRI Budget Submission

- The Contractor must complete, sign, and submit the Regional Budget Worksheet marked as "Budget Proposal" with the Region's proposed budget including LHD Subcontractor budgets.
 - See Regional Budget Worksheet for instructions on how to complete.
- The DPH OPHPR will review and approve the regional budget proposal. DPH OPHPR will work directly with the Contractor if there are any budget questions. Once approved, DPH OPHPR will sign and return the final Regional Budget Worksheet to the Contractor.
- The Contractor will then complete the budget in CORE CT with the approved budget and justifications. (Under contractual, all subcontractors and their award amounts should be listed in the justification area).
- The DPH CGMS will review the regional budget. If correct, CGMS will notify OPHPR and request approval in the CORE CT system.

2. Financial Expenditure Reporting in CORE CT

- Refer to the Regional CRI PHEP Contract language for the CORE CT reporting schedule for Financial Expenditure Reporting.
- The Contractor will submit Financial Expenditure Reports (FERs) according to the approved financial reporting schedule in the contract through the CORE CT system.
- The DPH CGMS will review the FER. If the FER is financially correct, CGMS will process payment according to the payment schedule in the contract.
- If the FER is incorrect, CGMS will contact the Contractor to resolve depending on

the need for clarification and copy OPHPR.

- Once the FER is corrected in CORE CT, upon approval, CGMS will process payment according to the schedule in the contract.
- At the end of the budget period, CGMS will forward all final FERs to OPHPR for final review and approval.
- CGMS will make any final payment or request refund as appropriate for the budget period.

3. Regional Budget Revision Requests

Submission Requirements:

- The contractor agrees to spend funds according to the approved contract budget. Refer to the BP5 Budget Guidance for allowable spending.
- The contractor may incur expenses up to 20% over any budget cost category or line item without requesting prior approval from OPHPR.
- The contractor must complete and submit a budget revision request for the following:
 - Expenditures that exceed 20% of a cost category or line item
 - New cost category or line item(s)
 - A change in personnel
 - A change in the scope of services or activities (e.g. contracting for services that were to be performed by the contractor or moving funding from one subcontractor to another)
 - A redirection of unspent LHD Subcontractor funding to a different cost category in the Regional Contractor budget to support regional activities. (ex. Funding from a LHD Subcontractor is redirected to communications category to support a regional communications system.) A “Regional PHEP Activities Approval Form” for unspent subcontractor funding must be completed and submitted to OPHPR when changing award amounts of subcontractors to support regional activities.
 - See Contractor Reporting/Section 4 on the Activities Approval Form process.

Submission Process:

- The Contractor must receive OPHPR approval before submission of a budget revision request in the CORE-CT system.
- The Contractor must complete and submit the Regional Budget Worksheet and Regional PHEP Activities form **if required**, to the DPH.PHEP@ct.gov.
- OPHPR will review the proposal and if approved, sign the final Regional Budget Worksheet, and return to the Contractor.
- The contractor will then prepare the budget revision request with justification and submit through CORE-CT.
- Upon receipt, CGMS will review the request for financial accuracy.
- If financially correct, CGMS will forward the budget revision request to OPHPR for review and approval.
- OPHPR staff will review in CORE CT, approve and submit a program approval form to CGMS to process the request.
- CGMS will adjust the budget categories or line items and submit the new approved revised budget through CORE-CT.
- If the budget revision request is NOT financially correct, CGMS will return the request to the Contractor to correct through CORE-CT and copy OPHPR staff on correspondence.
- If the budget revision request is financially correct and OPHPR staff reviews and justifications do not align with the previously submitted and approved Regional Budget Worksheet, OPHPR staff will contact the contractor directly to resolve.
- If contractor has questions regarding budget revision requests, they should submit questions to the at PHEP.DPH@ct.gov.

4. Regional Activity Approval Form

- Regional activities must be approved by the CRI Region and DPH OPHPR. Regional activities must support, at minimum one of the Region's priority PHEP capabilities.
- Complete a Regional Activity Approval form and the Regional Budget Worksheet for a redirection of unspent LHD Subcontractor funding
- Submit all documentation to the PHEP.dph@ct.gov with a copy to your Regional MCM Coordinator.
- A Regional Activity Approval form must be completed and submitted **no later than May 1st**, of each contract budget period. The proposed regional activity must be completed by **June 30th**, of each contract budget period. If a Regional Activity form is not submitted by May 1st, or the regional activity is not completed by June 30th, the DPH will request a refund.

LHD Subcontractor Reporting

LHD Subcontractors must refer to their Regional CRI Contractor for questions related to subcontractor financial reporting requirements.

1. LHD Subcontractor Financial Expenditure Reporting

- The LHD Subcontractor should use the reporting forms and format provided to them by the Contractor. OPHPR will only review the final expenditure reports submitted by the Contractor at the end of the budget period.
- The LHD Subcontractor will submit financial expenditure reports according to their approved budget and financial reporting schedule within their contractual agreement with Contractor/Fiduciary
- The contractor will review and approve the LHD Subcontractor financial expenditures, aggregate all approved LHD Subcontractor expenditures, for total dollars spent contractually, and report on the total expenditures through CORE- CT.
- At the end of the budget period, all final LHD Subcontractor final financial reports will be submitted to OPHPR by the Contractor. *Unexpended or incorrectly spent funds reported will be returned to the Department.*

2. LHD Subcontractor Budget Revision Requests

- The subcontractor agrees to spend funds according to the approved contract budget.
- The subcontractor may incur expenses up to 20% over any budget cost category or line item without requesting prior approval from the Contractor.
- The sub-contractor must submit a budget revision for the following requests:
 - expenditures that exceed 20% of a cost category or line item
 - new cost category or line item(s)
 - a change in the scope of services or activities (e.g., contracting for services that were to be performed by the contractor)
 - change in personnel
- The LHD Subcontractor will submit their budget request to the Regional Contractor in the format required by the Regional Contractor.
- The Regional Contractor will submit an updated Regional Budget Worksheet with the updated LHD Subcontractor budget to OPHPR for review.
- OPHPR will sign the final Regional Budget Worksheet and return it to the Regional Contractor.

3. Health Departments and Districts Declining Funding

- A LHD Subcontractor that wishes to no longer receive funding and complete contract deliverables for the contract period must complete the following process as defined below.
- Notification of a declination of funding must be made before the final regional budget is approve.
- A letter from the Chief Elected Official (for municipal health departments) or District Board Members (for district departments of health) must be submitted to the Regional Contractor, with a copy to the OPHPR Regional MCM Coordinator stating that they are declining PHEP funding.
 - The letter from the chief elected official/board chair should include (1) the individual within the jurisdiction who will be responsible for public health preparedness (e.g., emergency manager), (2) what funding will be used to support ongoing public health preparedness in the community in the absence of these DPH contract funds, (3) the points of contact for emergencies (three-deep listing), and (4) medical countermeasures point of dispensing site (and back-up) locations; and (5) a representative that will attend ESF8 meetings.
 - Even in the absence of accepting funds, jurisdictions would remain responsible for demonstrating operational readiness, and coordinating with surrounding towns and the DPH on public health preparedness plans, initiatives and responses.
- If the jurisdiction declines funding, and after receipt of the letter, the Contractor should discuss the availability of funding with regional members and then, complete a Regional Activity Approval form that supports regional planning activities focused on the prioritized capabilities selected each year.

Revised May 11, 2023