



## **FFY21 SAPT Supplemental Funding and the CFR**

In 2021 OASAS received two supplemental awards under the Substance Abuse Prevention and Treatment (SAPT) Block Grant through the Coronavirus Response and Relief Supplemental Appropriations Act (CRRF) and the American Rescue Plan Act (ARPA), collectively referred to as FFY21 SAPT Supplemental grant awards. OASAS is making various awards to providers to support substance use disorder treatment, prevention, and recovery programs.

As stipulated in the Consolidated Fiscal Reporting and Claiming Manual, providers are required to report all revenue and expenses, from all sources, including all grants, on the Consolidated Fiscal Report (CFR) core schedules (CFR-1 for direct costs and CFR-3 for administrative costs). Specifically, the FFY21 SAPT Block Grant Supplemental grant awards would be reported on the CFR-1, line 79 and DMH-1, line 25. Please note that the entries on the core schedules should coincide with your independently audited financial statements. The CFR manual also provides guidance as to what expenses are not to be brought forward to the DMH-2 claiming schedule.

For claiming purposes, you must report any expenses covered by SAPT Supplemental grant funds on the DMH-2 claiming schedule within the individual substance use disorder treatment, prevention, and/or recovery program(s) in which they were incurred. The offsetting grant funds should then be reported as Federal Grant revenue as "SAPT Supplemental" on the DMH-2, line 24, not as OASAS net deficit funding or "State Aid." Please note that SAPT Supplemental grant funds are intended to increase support of your agency's SUD program expenses, not supplant other available funding.

Because the contract period for the SAPT Supplement grant funds does not coincide with the standard funding period, you will report the expenses and use of the funds on the claiming schedules of the reporting period in which they occur. As a result, you may report expenses and revenues associated with the SAPT Supplemental grant funds in more than one reporting period

Questions regarding your CFR submission should be directed to [CFRS@oasas.ny.gov](mailto:CFRS@oasas.ny.gov).