



Office of Addiction Services and Supports

Budget and Claiming Manual for Calendar and July-June Fiscal Periods

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Introduction and General Information	1.1
• Introduction	1.1
• Provider Responsibilities	1.2
• Documents and Forms for Budgeting and Claiming	1.2
• Due Dates	1.2
• Other CFRS Resources	1.3
General Instructions	2.1
Accounting Methods	3.1
• Accrual Accounting	3.1
• Modified Accrual Accounting	3.1
• Cash Accounting	3.1
Software	4.1
Budget Modifications	5.1
LGU Responsibilities	6.1
• Fiscal Record-Keeping Requirements	6.1
• General Fiscal Reporting Requirements	6.2
• Final Fiscal Reporting Requirements	6.3
Advance Payments	7.1
PAS-125 Required Attestations with OASAS CBR Submissions	8.1
• Top Section	8.1
• Middle Section	8.1
• Bottom Section	8.1
• Submission Rules	8.2
• Email Submission Instructions	8.2
• US Mail Submission Instructions	8.3
CBR-i: Agency Identification and Certification Statement	9.1
CBR-4: Personal Services	10.1
• Program Specific CBR-4 General Instructions	10.1
• Agency Administration Specific CBR-4 General Instructions	10.1
• General CBR-4 Instructions	10.1
• Heading Instructions	10.2
• Staffing Category	10.2
DMH-2 (Budget) – Aid to Localities/Direct Contract Summary	11.1
• Heading Instructions	11.1
• Line Instructions	11.2
• Expenses	11.2
• Revenues	11.3
• GAAP Adjustments to Revenue	11.5
• Non-GAAP Adjustments to Revenue	11.5
• Deficit Funding	11.6
Introduction to State Aid Claiming in the CFRS	12.1
• Differences Between Cost Reporting and State Aid Claiming	12.1
• Programs Funded by More Than One (1) DMH State Agency and/or LGU	12.1
• LGU Administration Expenses (Program Code 0890)	12.1
• General State Aid Claiming Requirements	12.2
Requirements for the Preparation and Submission of State Aid Claims	13.1
• General Instructions	13.1

Subject: Table of Contents	Section/Page: 0.2
	Updated: 04/2022

• LGU-Specific Instructions	13.2
DMH Processing of State Aid Fiscal Reports	14.1
• Establishing Control Records	14.1
• State Aid Claims Received by OASAS	14.1
• Screening of State Aid Claims	14.1
• Review of State Aid Claims	14.1
• Reconciliation of State Aid Claims to Advances	14.2

Introduction

The Consolidated Fiscal Reporting System (CFRS) is a single, standardized fiscal reporting system used by Local Governmental Units (LGUs) and not-for-profit (NFP) organizations receiving funding from the New York State Office of Addiction Services and Supports (OASAS), the Office of Mental Health (OMH), the Office for People with Developmental Disabilities (OPWDD), and the State Education Department (SED), the Department of Health (DOH) and the Office of Children and Family Services (OCFS). The following guidance is directed towards OASAS programs only. Any questions or concerns regarding other state agency programs should be directed to that state agency.

Funding may be provided through prices, rates, fees, and/or Aid to Localities (State Aid). State Aid refers to all funds provided by OASAS in support of program expenses, regardless of whether those funds are supported by State General Fund or other Special Revenue sources, such as the Federal Substance Abuse Prevention and Treatment Block Grant (SAPT).

OASAS is authorized to provide State Aid for local services in Articles 25 and 41 of New York State Mental Hygiene Law.

This manual will focus on the State Aid Budgeting and Claiming aspects of the CFRS for entities receiving State Aid funding from OASAS. (Cost reporting policies and procedures are not included in this manual and may be found in the Consolidated Fiscal Reporting (CFR) Manual.)

The Consolidated Budget Report (CBR) is completed using the CFRS software and includes the schedules CBR-i, CBR-4, Admin Worksheet, DMH-2 (Budget) and DMH-3 (Budget). The State Aid claiming schedules CFR-i, CFR-iii, DMH-2.1, and DMH-2.2, collectively referred to as the Consolidated Claim Report (CCR), are included in and submitted as part of the year-end CFR.

Entities receiving State Aid from OASAS include LGUs and NFP providers of substance use disorder and problem gambling treatment, prevention, recovery, and other support services. State Aid funding may be distributed directly through a contract with OASAS (“Direct”) or through a contract with the LGU (“Allocated”) by means of the State Aid Funding Authorization (SAFA) process, often referred to as the “State Aid Letter.”

Throughout this manual, these funded entities will be referred to as “providers,” unless specific differentiations between LGU and NFP and/or Direct and Allocated are necessary.

Throughout this manual, OASAS, OMH, and OPWDD will be referred to as the DMH State Agencies, unless specifically identified.

Provider Responsibilities

Providers must comply with the guidelines provided in this Manual, the most recent [Administrative and Fiscal Guidelines for OASAS-Funded Providers](#), the NYS CFR Manual, and all applicable Federal, State, and Agency standards and requirements, including but not limited to all applicable OASAS Regulations and Local Services Bulletins.

Providers are advised to routinely check the [OASAS website](#) to ensure familiarity with the most current guidelines. Further, providers are responsible for familiarizing themselves with all pertinent OASAS and

Subject: Introduction and General Information	Section/Page: 1.2
	Updated: 04/2022

Department of Health (DOH) laws and regulations currently in effect, and any revisions or new regulations that are issued.

Allowable costs under all State Aid funding arrangements with OASAS must meet all of the following criteria:

- necessary and reasonable for proper and effective program operations;
- not prohibited by Federal, State or Local laws, regulations and/or policies;
- not allocable or included as a cost of any other program in a prior, current, or subsequent fiscal period; and
- not specifically prohibited in Section 21 (Introduction to DMH Consolidated Claiming) and Section 57/Appendix X (Adjustments to Reported Costs) of the CFR manual.

Fringe benefit expenses are allowable expenses to the extent that they are reasonable and available to all employees.

Documents and Forms for Budgeting and Claiming

CFRS Component	Document Name	Required Forms	Description	OASAS Contact
Budgeting	Consolidated Budget Report (CBR)	CBR-i CBR-4 DMH-2	Prospective budget submission documents for provider's upcoming fiscal year	OASASBudget@oasas.ny.gov OASAS Regional Office
	Additional Reporting Requirement for OASAS Reporting Entities	PAS-125	Certification by agency regarding the provider's activities at the time of the CBR submission	Instructions OASAS Regional Office
Year-End Claiming	Consolidated Claim Report (CCR)	CFR-i CFR-iii DMH-2.1 DMH-2.2	Claiming Schedules	APStAid@oasas.ny.gov

Due Dates

Providers will prepare CBRs and CCRs within the time frames established by OASAS as follows:

Documents	Fiscal Cycle	Due Dates
CBR Forms, including PAS-125	Calendar	October 1 st prior to the start of the new fiscal year
	July-June	May 1 st prior to the start of the new fiscal year
CFR, including	Calendar	June 1 st following the end of the prior fiscal year
CCR Forms	July-June	December 1 st following the end of the prior fiscal year
<p>Note: New York City Department of Health and Mental Hygiene (NYCDHMH)-approved CCR forms are due to OASAS by June 30th following the end of the prior fiscal year</p>		

Subject: Introduction and General Information	Section/Page: 1.3
	Updated: 04/2022

Allocated providers must also comply with LGU-established due dates for these documents.

Note: OASAS requires all providers to use approved CFRS Software to complete the above fiscal reporting documents and to submit those documents via the Internet.

CBR forms must be sent to the appropriate OASAS Regional Office. OASAS Regional Offices may require that LGUs and providers send them paper copies of all claim packages submitted. Please check with your Regional Office Program Manager for more information on their specific policies in this area.

Other CFRS Resources

Manuals and Forms	
Consolidated Fiscal Reporting and Claiming Manual (CFR Manual)	Information about year-end Consolidated Fiscal Reports (CFR) including: <ul style="list-style-type: none"> • Submission requirements • Policies, principles, and procedures regarding consolidated fiscal reporting • Line-item instructions for each CFR schedule. • Informational appendices including valid program and funding codes
CFRS Software	
CFRS Software Homepage	Information about CFRS Software, including: <ul style="list-style-type: none"> • Download link • Frequently Asked Questions (FAQs) • Change log
Other CFRS Links	
CFR Training Homepage	Information about CFR Training, including: <ul style="list-style-type: none"> • Upcoming training sessions • Links to previously presented training materials • Online training modules provided by SED
OASAS CFRS Homepage	OASAS-specific information, including: <ul style="list-style-type: none"> • Fiscal Reporting Requirements • Year-end Funding Reconciliation • Due dates and Sanctions
OASAS Regulations Homepage	NYS laws, regulations, and letters from Counsel that affect OASAS activities.

Subject: General Instructions	Section/Page: 2.1
	Updated: 04/2022

For OASAS to adequately process the CBR and CCR, standardized procedures must be followed in preparing the applicable reports.

- 1) In accordance with the instructions contained in this manual, CBRs and CCRs must be completed for each OASAS program receiving State Aid funding for the provider.
- 2) Programs included on the CBR and CCR must be reported by Program Code and Program Code Index. Programs included on the CCR must be reported by actual, budgeted, operational PRUs within the period for which the CCR covers.
- 3) Providers receiving funding from more than one LGU may complete separate CBRs for each LGU or one for all.
- 4) OASAS' portion of a shared program with another DMH State Agency, such as 0890-LGU Administration, must be reported separately on the CBR and CCR schedules submitted to OASAS.
- 5) It is the responsibility of LGUs to ensure that local contract-funded providers:
 - a. Have the appropriate fiscal record keeping expertise to record and report expenditures and revenues in accordance with the instructions, policies, and practices contained in this Manual and related resources, and
 - b. Fiscal reporting is accomplished in a consistent and timely manner.

Note: Documents completed that do not comply with instructions, policies, and practices contained in this Manual will not be accepted. OASAS reserves the right to impose sanctions or penalties for improperly completed or delinquent CBRs and/or CCRs.

The schedules of the CBR and CCR detail the following information:

Agency Name and Address	The incorporated name, street, and city address of the provider operating the program(s).
Agency Code	The unique five (5) digit number assigned by the DMH State Agencies to identify the agency.
Program Code	The four (4) digit number that identifies the program type. See Appendix E of the CFR Manual.
Program Code Index	The applicable program code index from the approved budget.
Contract Number	The seven (7) digit OASAS contract number or the first seven (7) letters of the LGU name, if funding is provided through a contract with a LGU via the SAFA process.

CBRs and CCRs must be completed using one of the three methods of accounting described below. Providers and LGUs must use the same method of accounting for all CBR and CCR submissions within the same fiscal reporting period and from year to year. Providers cannot change their accounting method without prior approval by OASAS and, if funded through a local contract, the funding LGU.

Accrual Accounting

- The goal of accrual accounting is to account in the periods in which they occur, the effects of transactions and other events and circumstances on an entity, to the extent that those financial effects are recognizable and measurable. Revenue is recognized and recorded when earned, regardless of when payment is received and expenses are recognized and recorded as they are incurred, instead of when they are paid.

Modified Accrual Accounting

Modified accrual accounting treats revenues and expenditures as follows:

- Revenues are recorded when received except:
 - Those revenues which are susceptible to accrual. Revenues are susceptible to accrual if they are measurable and available to finance the operations of the current year. "Available" means collectible within the current accounting period or soon enough thereafter to be used to pay liabilities of the current period. Generally, such time "thereafter" should not exceed 60 days.
 - Those revenues of a material amount that have not been received at the normal time of receipt. Revenues of a material amount ordinarily recorded on a cash basis will be accrued if receipt is delayed beyond the normal time of receipt.
- Expenditures are recorded when incurred. Compensation due to employees and related fringe benefits at the end of the year will be accrued. Personal services expenses must be reasonable and necessary for providing services and fringe benefit expenses are an allowable expense to the extent they are reasonable and available to all employees. Liabilities for retirement costs of public retirement systems will be recorded as an expenditure when due to that retirement system.

Cash Accounting

Cash accounting records revenues when received and records expenditures when paid.

Note: Although cash accounting is recognized for use by OASAS, caution is advised in its use as it may provide a distorted view of the provider's fiscal activity and does not provide comparable fiscal reports from period to period.

CBRs and CFRs must be completed using approved NYS CFRS software and submitted electronically via the Internet. CBRs and CFRs generated by software not approved by the CFR Interagency Committee will not be accepted.

The approved NYS CFRS software application contains the functionality to:

- 1) Calculate and allocate agency administration expenses using the prescribed ratio value methodology.
- 2) Calculate full-time equivalent (FTE) to three (3) decimal places.
- 3) Calculate sub-totals and page totals.
- 4) Carry forward totals from certain schedules to specific lines on other schedules.
- 5) Create an upload file for electronic submission of CFR documents via the internet.
- 6) Create and print in the specified formats.
- 7) Perform the edits required by the CFR Interagency Committee.
- 8) Assign a unique Document Control Number (DCN) to the CBR/CFR submission each time the final validations are run successfully. A CFR must have a DCN before it can be uploaded. The DCN will appear on each page of a printed CBR/CFR and will be part of the upload file for that submission.

NYS CFRS software is updated, approved and released for each calendar and July/June fiscal reporting period. Each version of NYS CFRS software can be used for the current reporting period and for all reporting periods, both calendar and July/June, going back to 2002/2003. If an agency needs to revise any prior period CFR, they should download the most recently released version of the NYS CFRS software from the OMH CFRS website and then import and revise the prior period CFR accordingly.

Note: Any revisions to the DMH-2 claims document must be submitted to OASAS via the CFR software no later than one year following the close of the reporting period and must be accompanied by the signed CFR-i certification page and, if applicable, the CFR-iii certification page. This deadline may be extended with sufficient justification and at the sole discretion of OASAS.

The submission of a provider's certification statements and financial statements is a requirement of fiscal reporting. The provider's financial statements can be electronically uploaded from the CFRS web page. The certification statements (CFR-i, CFR-ii/CFR-iiA, CFR-iii and CFR-iv) can be submitted electronically through the web-site using the electronic signatures option. OASAS also accepts the submission of the provider's certified financial statements and signature pages via e-mail if sent in PDF format to the CFRS@OASAS.ny.gov address. The documents received will be shared between the CFR Review Unit and the Claims Department to satisfy their individual requirements. The DCN on the certification schedules must match the DCN of the Internet submission.

The Office of Mental Health maintains a webpage related to the NYS CFRS software. This can be accessed at:

<http://www.omh.ny.gov/omhweb/cfrsweb/default.asp>

If you have questions regarding the operation of the CFRS software and are unable to find the answers in the software's HELP or at the above referenced web site, please phone 1-800-HELP-NYS (1-800-435-7697, then press 2 for assistance.

Subject: Budget Modifications	Section/Page: 5.1
	Updated: 04/2022

OASAS does not require submission of revised CBR schedules for budget modifications. To make changes to provider budgets, Program Budget Change Requests (PBCRs) and/or Spending Plan Modifications (SPMs) should be submitted in accordance with OASAS guidelines.

Blank PBCR and SPM forms can be obtained from OASAS Regional Offices. Direct contract providers should contact the appropriate OASAS Regional Office representative. Allocated providers should contact the funding LGU and the appropriate OASAS Regional Office.

Base budget modifications are current year adjustments that are intended to carry forward into subsequent periods. Examples of base changes include:

- Establishment of a new program
- Conversion to a new program model
- Program expansion, including adding new staff

One-time-only (OTO) modifications are intended for the current fiscal year only. Examples include:

- Start-up costs
- Vehicle, equipment, and/or furniture replacement

Mid-year budget modifications should be processed for programs who open or close mid-year, have otherwise approved State Aid changes, or have significant operational changes that result in changes to the initial budget expectations.

Year-end close-out budget changes are generally not required by OASAS, due to [OASAS' year-end reconciliation process](#).

All budget modifications must be submitted no later than 11 months after the end of the fiscal period for which they apply. This deadline may be extended with sufficient justification and at the sole discretion of OASAS.

This section of the manual describes the minimum responsibilities and requirements for LGUs receiving State Aid funding from OASAS.

There are four (4) main areas of LGU responsibility:

- 1) Maintenance of LGU fiscal records.
- 2) LGU oversight of provider fiscal record maintenance.
- 3) Preparation and submission of LGU fiscal reports.
- 4) LGU oversight of provider fiscal report preparation and submission.

LGUs may, at their discretion, impose additional or more stringent reporting requirements on providers in accordance with LGU regulation or law as long as those requirements do not conflict with or contradict OASAS requirements.

Fiscal Record-Keeping Requirements

The policies of the DMH State Agencies regarding accountability and fiscal record-keeping for LGUs as well as LGU responsibilities governing the oversight of providers are indicated below:

- 1) It is the LGU's responsibility to ensure that all providers maintain journals and ledgers in compliance with generally accepted accounting standards.
- 2) It is the LGU's responsibility to ensure that all providers' accounting systems are adequate for meeting accountability and reporting requirements.
- 3) It is the LGU's responsibility to ensure that providers account for expenditures and revenues by program category as budgeted for and approved by OASAS.
- 4) It is the LGU's responsibility to ensure that fully executed local contracts exist between the LGU and all providers.
- 5) It is the LGU's responsibility to ensure that fully executed local contracts contain all mandatory State and, if applicable, Federal clauses.
- 6) It is the LGU's responsibility to ensure all State Aid funds due to a provider are forwarded to the provider within 30 days of receipt by the LGU. LGUs shall have discretionary authority to withhold advances from providers not in compliance with LGU contracting or reporting requirements. LGUs must maintain documentation to support the withholding of any portion of the OASAS funding advance. The withholding of any funding must be reported to the assigned OASAS Regional Office Program Manager immediately.
- 7) It is the LGU's responsibility to ensure that all providers maintain fiscal records and supporting documentation for a period of six (6) years after the date of the last State Aid payment made by OASAS for a specific period. The LGU will ensure that these records and supporting documentation can be made available at all times, without prior notice, to representatives of OASAS, OSC, the Federal Government, and/or any other oversight agency or controlling party.

General Fiscal Reporting Requirements

In the CFRS, LGUs have a wide range of responsibilities regarding the management and oversight of locally funded providers. OASAS will hold LGUs accountable to the requirements that follow. Please note that the standards presented here are minimum standards. OASAS may, at its discretion, impose additional requirements and standards.

The general LGU fiscal reporting requirements and associated responsibilities that follow apply to the final year-end claim schedules for the LGU itself and funded providers. LGUs are required to thoroughly review these claim schedules for compliance with these standards and any other expressed standards for the fiscal reporting period *prior* to their submission to OASAS.

It is the LGU's responsibility to ensure that claim schedules are prepared and submitted by providers in a timely manner. LGUs are expected to establish submission dates that will allow for proper LGU review of these materials prior to their submission to OASAS by the prescribed due dates.

- 1) It is the LGU's responsibility to submit the required claim schedules for all providers to OASAS by the prescribed submission due dates.
- 2) It is the LGU's responsibility to ensure that expenditures and revenues are reported properly and in accordance with OASAS requirements.
- 3) It is the LGU's responsibility to ensure that the expenses reported are necessary and reasonable for proper and effective program operation.
- 4) It is the LGU's responsibility to ensure that the expenses and revenues reported are consistent with and in compliance with the provider's approved budget.
- 5) It is the LGU's responsibility to ensure that correct program categories, program codes, and program code indexes are used.
- 6) It is the LGU's responsibility to ensure the mathematical accuracy and proper distribution of costs for shared programs. Shared programs are program categories funded by more than one DMH State Agency.
- 7) It is the LGU's responsibility to ensure that agency administration expenses are reported on all providers' claim schedules and are allocated in accordance with the provider's approved budget. At a minimum, total provider agency administration expenses *must* be allocated to each funding DMH State Agency and each non-DMH State Agency funding source using the ratio value allocation methodology.
- 8) It is the LGU's responsibility to ensure that any expenses reported that are prohibited by Federal, State or Local laws, regulations and/or policies are adjusted out prior to the reimbursement of State Aid. Please refer to Appendix X and Section 21 of the CFR manual for a list of some, but not all, non-allowable and non-reimbursable expenses.
- 9) It is the LGU's responsibility to ensure that reported expenses are not allocable to or included as an expense of any other program in a prior, current, or subsequent fiscal reporting period.

- 10) It is the LGU's responsibility to ensure that revenues are credited to the appropriate program categories and are reported in accordance with the revenue allocation methodology in each provider's approved budget.
- 11) It is the LGU's responsibility to identify provider expenditure overruns, revenue shortfalls, and significant service delivery performance variances. If warranted, it is the responsibility of the LGU to ensure that the affected providers:
 - a. receive needed technical assistance, and/or
 - b. prepare a budget modification in accordance with OASAS and LGU requirements, and/or
 - c. take the appropriate corrective measures to rectify fiscal and/or programmatic deficiencies.
- 12) It is the LGU's responsibility to ensure that providers use the same method of accounting to budget for and report expenditures and revenues. Providers *cannot* change their method of accounting without prior approval from the LGU and written approval by the OASAS Fiscal Audit and Review Unit *prior* to implementation.
- 13) It is the LGU's responsibility to ensure that providers have taken any and all appropriate measures to maximize the revenues they receive from all other sources.

Final Fiscal Reporting Requirements

The LGU fiscal reporting requirements and associated responsibilities that follow apply to the final year-end claim schedules for the LGU itself and its providers.

- 1) LGUs will receive final year-end State Aid claiming schedules from all providers. The final year-end claiming schedules (CCR) are included as part of the year-end CFR. CCRs consist of CFR schedules CFR-i, CFR-iii, DMH-2.1, and DMH-2.2, and DMH 3.
- 2) It is the LGU's responsibility to ensure providers have completed their CCRs in accordance with the instructions provided in the CFR and OASAS Budget and Claiming Manual.
- 3) It is the LGU's responsibility to ensure that providers have prepared their CCRs using the same methodologies and principles used in their approved budgets.
- 4) LGUs will submit the completed final year-end claim package(s) for receipt by OASAS by the due date stated in Section 1.

This section of the manual outlines the policies and procedures regarding the development and processing of State Aid advance payments. Advance payments are provided two (2) ways:

- 1) to LGU for pass-through to its allocated providers, and
- 2) to providers funded through a direct contract with OASAS.

Advance payments are provided to facilitate the consistent and timely flow of State Aid used to finance approved program operations.

All payments are contingent on:

- Enactment of a State Fiscal Year budget or passage of emergency appropriation;
- Sufficient segregation of such appropriation;
- An approved local services plan, in accordance with Section 41.18(b) of Mental Hygiene Law (MHL) (LGU payments only);
- A fully executed contract approved by the State Attorney General and OSC (Direct contractors only);
- Completed PAS-125 Required Attestations with OASAS CBR Submissions; and
- Filing of the required Federal compliance assurances.

At OASAS' discretion, advance payment amounts may be withheld or reduced as a result of:

- Delinquent submission of all documentation and reporting as required by OASAS, including but not limited to:
 - Initial provider budgets (CBRs) and budget modifications
 - OASAS State Aid Funding Requirements Attestation (LGU payments only)
 - Contract information
 - Claim submissions
 - Program-specific reporting
- Program concerns, such as:
 - Underspending in current or prior years
 - Lack of or suspended certification
 - Program suspensions or closures, including ceased admissions
 - Other program performance issues

Generally, 100% of a provider's approved State Aid allocation will be advanced for a fiscal reporting period. However, at OASAS' discretion, total advance payments provided may be limited to ninety percent (90%) of the approved State Aid per program.

Subject to the conditions noted above, OASAS may provide advance payments as follows:

State Funds: Quarterly for payment within the first 10 days of the first month of each calendar quarter (January, April, July, and October).

Federal Funds: Monthly for payment within the first 10 days of each month (January, February, March, April, May, etc.).

For providers receiving State Aid consisting of both State and Federal funds, each quarterly advance will include three (3) months of State funds and one (1) month of Federal funds payable within the first 10 days of the first month of each calendar quarter. The LGU will then receive two (2)

one (1) month advance payments for the remaining two (2) months of the quarter payable within the first 10 days of each month.

State and Federal funds are identified on the SAFA or Attachment B-4 Contract Budget by the alphabetic funding source code associated with the three (3) digit numeric funding code (e.g., 013S, 013F, etc.). Please see Appendix N of the CFR Manual for a description of OASAS alphabetic funding source codes.

If the provider comes into compliance with any outstanding reporting or program issues within 30 days after the beginning of the quarter, OASAS may process an "off-cycle" advance payment at its discretion. Otherwise, OASAS may postpone payment until the next scheduled advance payment date.

LGUs must forward advance payments to all providers within 30 days of the advance's receipt by the LGU. LGUs shall have discretionary authority to withhold advances from providers not in compliance with LGU contracting or reporting requirements. LGUs must maintain documentation to support the withholding of any portion of the OASAS funding advance. The withholding of any funding must be reported to the assigned OASAS Regional Office Program Manager immediately.

A final payment, if needed, will be made to the LGU or provider based on the fiscal data reported on the DMH-2.1, DMH-2.2, and CFR-i State Aid claiming schedules of the CFR.

For direct contractors only, an optional fifth quarter payment *may be provided at OASAS' discretion*, based on the following criteria:

- Receipt of a Written Directive signed by OASAS; and
- Allowable under the current direct contract agreement.

Prior period overpayments and/or audit recoveries can be recouped against any payment OASAS or the State of New York makes to an LGU or direct contractor. The recoupment generally begins with the first payment made following OASAS identification of the overpayment and/or audit recovery amount.

Subject: PAS-125 Required Attestations with OASAS CBR Submissions	Section/Page: 8.1
	Updated: 04/2022

A fully completed and accurate *Additional Reporting Requirement for OASAS Reporting Entities Required Attestations with OASAS Consolidated Budget Report Submissions* (PAS-125) signed by the organization’s Chief Executive Officer (CEO), Chief Financial Officer (CFO), Chief Operating Officer (COO) or its Executive Director (ED) must be submitted on an annual basis at the same time signed copies of the required CBR is submitted. Additionally, a new PAS-125 document must be submitted each time a new/revised CBR is uploaded.

All fields of the PAS-125 document must be completed.

Top Section

Agency Name	Enter the name of your organization (up to 36 characters) including spaces and punctuation.
Agency Code	Enter the 5-digit code assigned to your organization in the CFRS.
Federal Employer ID#	Enter the 9-digit Federal Employer Identification Number assigned to your organization.
CBR Reporting Period	Enter the fiscal reporting period of the CBR covered by the attestation in the following format: MM/DD/YYYY.
CBR Document Control Number (DCN)	Enter the 8-digit DCN of the Consolidated Budget Report (CBR) covered by the attestation.
Type of Ownership	Select one (1) of the following types of ownership/corporate status for your organization: Not-for-Profit: A group, institution, or corporate entity formed to provide goods and services under a policy where no individual (e.g., trustee) will share in any profits or losses of the organization. Profit is not the primary goal of not-for-profit entities. All income and earnings will be used exclusively for the corporate entity and no part shall inure to the benefit or profit of any private individual, firm, or corporate entity. Governmental: An entity operated by a State, County or municipality including cities, towns, villages, public schools, and public school districts.

Middle Section

Providers are required to answer all questions in this section.

Bottom Section

Name	Enter the name of the organization’s official (CEO, CFO, COO, or ED) who is signing this form as follows: First Name, Middle Initial, Last Name and Suffix up to 36 characters including spaces and punctuation.
Official Title	Enter the title used by the authorized signer of this form up to 36 characters including spaces and punctuation.
Telephone Number	Enter the point-of-contact telephone number of the authorized signer of this form in the following format: 123-456-7890.

Subject: PAS-125 Required Attestations with OASAS CBR Submissions	Section/Page: 8.2
	Updated: 04/2022

Signature	The signature of the organization’s authorized signer.
Email Address	Enter a valid and working email address for the organization’s authorized signer up to 42 characters including spaces and punctuation.
Date Signed	Enter the date that this form was signed by the organization’s authorized signer in the following format: MM/DD/YYYY.

Submission Rules

Incomplete PAS-125 documents will not be accepted by OASAS.

Organizations that do not submit a fully and properly completed PAS-125 will be considered out of compliance with OASAS fiscal reporting requirements and that will delay the processing of your budget request.

PAS-125 must be signed by one of the authorized corporate positions as noted in the first paragraph of these instructions. OASAS, at its sole discretion, may elect not to accept a submitted PAS-125 document signed by anyone other than one of those individuals.

The Document Control Number (DCN) indicated on the submitted PAS-125 document must match the DCN of the uploaded CBR submission.

Each time a new CBR is uploaded, a new PAS-125 document with the corresponding DCN must be submitted. Completed PAS-125 forms can be submitted by email (preferred) or by U.S. mail.

The organization must keep original signature copies of PAS-125 documents submitted by email for the required retention period and must be able to make them available upon request to OASAS and any other stakeholder or governmental controlling party.

Email Submission Instructions

The PAS-125 must be emailed as a PDF file.

To ensure that the emailed PAS-125 document will be properly matched with the submitted CBR, it must be named using the provider name, period covered, form number, DCN and the date filed in the following order:

PN_Period Covered_PAS-125_DCN_Date Filed

The period covered is the end date year followed by a “C” for calendar submissions and “J” for July – June Filers.

Example: Calendar submissions 12345_2018C_PAS-125_87654321_YYYY-MM-DD

Example: July – June submissions 54321_2018J_PAS-125_12345678_YYYY-MM-DD

Email the signed PAS-125 documents to your assigned OASAS Regional Office Program Manager.

U.S. Mail Submission Instructions

The signed PAS-125 document may be sent via U.S. mail to:

Office of Addiction Services and Supports
Attn: [Assigned OASAS Program Manager]

New York City Regional Office
501 7th Avenue
New York, NY 10018-5903

Long Island Regional Office
Pilgrim Psychiatric Center Campus
Building 1 - 998 Crooked Hill Road
W. Brentwood, NY 11717-1087

Central Regional Office
JH Hughes State Office Building
333 E. Washington Street - Room 546
Syracuse, NY 13202-1422

Hudson Regional Office
1450 Western Avenue
Albany, NY 12203-3526

Western Regional Office - Rochester
c/o Norris ATC
1111 Elmwood Avenue
Rochester, NY 14620-3005

Western Regional Office - Buffalo
100 Seneca Street, 4th Floor
Buffalo, NY 14203

The CBR-i schedule is used to capture agency identifying data for providers and is required by OASAS.

For the Period	Enter the beginning and ending dates of the budget period covered by the document.
Agency Name	Enter the legal name of the provider operating the reported program(s).
Agency Address	Enter the administrative address of the provider operating the reported program(s). Please check the box if the agency address changed from the prior reporting period.
Agency Code	Enter the five (5) digit code assigned to the provider operating the reported program(s).
County Name	Enter the county where the provider's administrative office is located.
County Code	Enter the two (2) digit county code associated with the county where the provider's administrative office is located. Please see Appendix C of the CFR Manual for a list of New York State counties and their associated county codes.
Type of Ownership	Enter the provider's type of ownership: Not-for-Profit or Governmental.
Person to Contact	Enter the name, title, email address phone number and fax number of the person that can answer questions about the information contained in the document. Please check the box if the person to contact changed from the prior reporting period.
State Agency(ies)	Identify the DMH State Agency that fund(s)/certify(ies) the reported program(s).

The CBR-4 schedule is used to list budgeted personal services expenses by PRU for programs funded and/or certified by OASAS. Please refer to Appendix E of the CFR Manual for information on OASAS program types and program sites.

The CBR-4 reports the hours worked, amounts paid, and FTEs associated with each position title (job function) employed by the provider.

Two (2) sets of CBR-4s are completed:

- i. One (1) set reports program specific personal service expenses, and
- ii. One (1) set reports agency administration personal service expenses.

Note: Article 28 hospitals are not required to complete an agency administration CBR-4 schedule.

Program Specific CBR-4 General Instructions

- 1) A separate CBR-4 schedule is completed for each funding DMH State Agency.
- 2) Program specific CBR-4s can only include program/site, program administration and/or LGU administration position title codes (100–599 and 700–799).

Agency Administration Specific CBR-4 General Instructions

- 1) Only one (1) agency administration CBR-4 is completed.
- 2) The agency administration CBR-4 schedule includes the *total* service provider agency administration personal services expenses *not* just those expenses associated with OASAS-funded programming.
- 3) Agency administration CBR-4 schedules can only include agency administration position title codes (600-699).
- 4) All funding DMH State Agencies and/or LGUs must receive a copy of the same agency administration CBR-4 schedule. There cannot be separate CBR-4 schedules with different agency administration personal service expenses sent to each funding DMH State Agency and/or LGU.

General CBR-4 Instructions

These general instructions apply to both the program CBR-4 schedules and the agency administration CBR-4 schedules.

- 1) Amounts paid *must* be reported in whole dollars.
- 2) Include anticipated overtime, bonuses and cafeteria plan or split dollar benefits.
- 3) FTEs are calculated to three (3) decimal places.
- 4) Employee hours worked, amounts paid, and FTEs must be apportioned if any of the following circumstances occur:
 - i. The employee works at more than one (1) program.

Subject: CBR-4: Personal Services	Section/Page: 10.2
	Updated: 04/2022

- ii. The employee works in programs funded by more than one (1) DMH State Agency and/or LGU.
- iii. The employee works in more than one position title (job function).

Please see Appendix J and/or Appendix L of the CFR Manual for more information on allocating expenses.

Heading Instructions

For the Period	Enter the beginning and ending dates of the budget period covered by the document.
Agency Name	Enter the legal name of the provider operating the reported program(s).
Agency Code	Enter the five (5) digit code assigned to the provider operating the reported program(s).

Staffing Category

Each of the two staffing categories must be reported on a separate page.

<i>Staffing Category</i>	<i>Position Title</i>	<i>Position Title Codes</i>
Program/Site	Support	100 through 199
	Direct Care	200 through 299
	Clinical	300 through 399
	Production	400 through 499
	Program Administration	500 through 599
	LGU Administration	700 through 799
Agency Administration	Agency Administration	600 through 699

Note: All agency administration staff for the entire corporate entity must be reported on a separate schedule in a single column. One and only one CBR-4 schedule for Agency Administration must be completed per service provider.

Each OASAS program, i.e., PRU, has its own column and the reported information for each must reflect the anticipated personal services expenses by title code for programs funded and/or certified by OASAS.

Column Number	Approved CFRS software automatically assigns and organizes column numbers.
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Program Code and Program Code Index <i>(Leave blank for the agency administration CBR-4 schedule)</i>	Enter the applicable OASAS four-digit program code and two-digit program code index. Please see Appendix E of the CFR Manual for a complete list of valid OASAS program codes. Use the same array of program codes and indexes as were used during the prior reporting period unless programs have been added or removed from OASAS funding for this reporting period. If programs have been added or removed from OASAS funding, consult with the OASAS Regional Office for the appropriate array of program codes and indexes to be used.
County Code	Select the county code of the county where the budgeted services will be provided and/or funded through a local contract. Please see Appendix C of the CFR Manual for a list of New York State counties and their associated county codes.
Position Title Code	Select the appropriate position title code using the job descriptions listed in Appendix R of the CFR Manual. The following rules and restrictions apply to position title code reporting: <ul style="list-style-type: none"> • Select the position title code code(s) for the position title description that most closely describes the job function. • Certain position title codes are only valid for specific DMH State Agencies and/or specific types of programs. • Multiple employees with the same position title code and the same standard work week must be combined and reported on the same line. Position title codes should only be used more than once if employees in the same position title code work different standard work weeks. • Employees performing job duties relating to more than one position title must be reported using all applicable Position Title Codes based on the hours worked in each different job function.
Position Title	The appropriate position title(s) for the Position Title Code(s) used selected above.
Standard Work Week	Select the standard number of hours (35, 37.5 or 40) to be worked per week for a full-time employee. If the standard work week differs from what is pre-printed on the schedule, check "other" and note the number of hours. <i>A standard work week cannot be less than 35 hours nor more than 45 hours.</i> <i>When reporting an employee who works part-time, check the number of standard work week hours the employee would be required to work if they were a full-time employee. For example, if a social worker regularly works 20 hours, but would be required to work 40 hours as a full-time employee, the standard work week is 40, not 20 hours per week.</i>

Hours Paid	<p>Enter the total budgeted hours to be paid all employees within the position title for the reporting period. This total must include all overtime. Overtime <i>must</i> be reported as straight time. For example, 10 additional hours paid at time and one half should be reported as 10 hours, not 15 hours.</p> <p><i>If an employee works in multiple job titles and/or works at multiple programs/sites, allocate the hours paid for each job title and/or program/site using methodology explained in Appendix J and/or Appendix L of the CFR Manual.</i></p>
Full-Time Equivalent (FTE)	<p>The FTE for each Position Title Code is calculated to three (3) decimal places. The number of hours paid is divided by the product of the standard full-time work week times 52 weeks per year.</p> <p><u>Note:</u> Approved CFRS software automatically calculates FTEs.</p>
Amount Paid	<p>Enter the amount to be paid to all employees within each position title for the reporting period. The amount must be reported in whole dollars and include all overtime, bonuses, and cafeteria or split dollar benefits.</p> <p><u>Note:</u> If an employee works at multiple programs/sites, allocate the amount paid to each program/site as explained in Appendix J and/or Appendix L of the CFR Manual.</p>
Total FTE	the total FTEs is displayed
Total Amount Paid	the total amount to be paid is displayed

The DMH-2 (Budget) schedule of the CBR is used to list budgeted expenses, revenues, net operating costs and deficit funding amounts by PRU for programs funded by OASAS. Please refer to Appendix E of the CFR Manual for more detailed information on program types and program sites. Please refer to Section 22 of the CFR Manual for information on the DMH-2 as a claiming document.

The following guidelines should be followed in completing this schedule:

- 1) A separate DMH-2 (Budget) schedule *must* be prepared for each DMH State Agency from which the service provider receives State Aid funding. State Aid funding may be provided directly through a contract with OASAS or indirectly through a contract with the LGU.
- 2) A separate DMH-2 (Budget) schedule *must* be prepared for each county in which the service provider operates programs and receives Aid to Localities (State Aid) funding. Aid to Localities funding may be provided directly through a contract with a DMH State Agency or indirectly through a contract with the LGU.
- 3) Total service provider agency administration expenses must be allocated among the funding DMH State Agencies using the ratio value methodology. Each funding DMH State Agency's share of agency administration is allocated among that DMH State Agency's funded and/or certified programs. The total OASAS share of agency administration must be allocated among OASAS programs using ratio value methodology.
- 4) Equipment purchases for the reporting period are budgeted as follows. All equipment *must* be expensed in the year of purchase. OASAS does not allow service providers to budget or claim asset depreciation for State Aid reimbursement.

Heading Instructions

For the Period	Enter the beginning and ending dates of the budget period covered by the document.
State Agency	Select OASAS.
Agency Name	Enter the legal name of the provider operating the reported program(s).
Agency Code	Enter the five (5) digit code assigned to the provider operating the reported program(s).
County Name and Code	Select the name and associated code of the county where the budgeted services will be provided and/or funded through a local contract or, a direct contract with a DMH State Agency. Please see Appendix C of the CFR Manual for a list of New York State counties and their associated county codes.
Prepared by	The name of the person that prepared the DMH-2 (Budget) schedule and can answer questions about the information it contains.
Telephone	The preparer's telephone number.

Each OASAS program, i.e., PRU, is its own column and the reported information for each must reflect the anticipated expenses and revenues for that PRU for the identified reporting period.

Line Instructions

1	Accounting Method	Accrual, Modified Accrual, or Cash
2	Direct (State) Contract Number/(LGU) Local Contract Number	Using the radio button for contract type, enter the contract number as follows: Direct Contract: Enter your OASAS contract number, e.g., C001234. Local (LGU) Contract: Enter the applicable county name or county abbreviation (up to 7 characters).
3	Program Type	Enter the type of program operated using the program names in Appendix E of the CFR Manual.
4	Program Code & Program Code Index	Select the applicable program code and program code index. Please see Appendix E of the CFR manual for complete listings of valid program codes. If necessary, consult with the OASAS Regional Office for the appropriate array of program codes and indexes to be used.

EXPENSES

5	Personal Services	Enter the anticipated total personal services expenses per program from the CBR-4 schedule.
6	Vacation Leave Accruals	Make no entry. OASAS does not allow service providers to budget or claim vacation leave accruals for State Aid reimbursement.
7	Fringe Benefits	Enter the anticipated fringe benefits expenses corresponding to the personal services listed on Line 5. Include FICA, hospitalization, retirement benefits, group life insurance, etc.
8	Other Than Personal Services (OTPS)	Enter the anticipated OTPS expenses, including food, repairs and maintenance, utilities, telephone, and minor expensed equipment (equipment costing less than \$5,000 or having a useful life of less than two years).
9	Equipment Provider Paid	Enter the anticipated equipment-related expenses, including vehicle and equipment lease costs. OASAS does not allow service providers to budget for or claim equipment interest or depreciation expenses for State Aid reimbursement. All equipment must be expensed in the year of purchase.
10	Property Provider Paid	Enter the anticipated property-related expenses. Include property lease costs, real estate taxes (if allowable), property and casualty insurance, etc., if applicable. OASAS does not allow service providers to budget for or claim mortgage principal and interest or depreciation expenses for State Aid reimbursement.

11	Agency Administration	<p>Enter the anticipated agency administration expenses. Except as noted below, all provider programs must be allocated agency administration expenses. No agency administration costs should be reported in lines 5-10.</p> <p>OASAS requires ratio value allocation of agency administration to each OASAS program.</p> <p><u>Note:</u> County-operated service providers must allocate agency administration expenses to programs other than LGU administration (program code 0890). LGU administration is considered a unique cost center separate and distinct from agency administration expenses incurred by other county-operated programs. Agency administration expenses for the management and oversight of all county-operated programs other than program code 0890 cannot be included in the expenses reported under program code 0890. Please see Appendix I and Appendix K of the CFR Manual for more detailed information on agency administration and LGU administration.</p>
12	Adjustments/Non-Allowable Costs	<p>Make no entry. OASAS does not allow service providers to budget for Adjustments/Nonallowable costs such as expenses noted in the Appendix X and Section 21 of the CFR Manual.</p>
13	Total Adjusted Expenses	<p>Enter the sum of lines 5 through 11 minus line 12.</p>

REVENUES

14	Participant Fees (less SSI & SSA)	<p>Enter the anticipated fee payments expected directly from program participants. The amount entered here will be the amount in excess of anticipated SSI and SSA payments made on behalf of program participants.</p>
15	SSI & SSA	<p>Enter the anticipated amount of Supplemental Security Income and the Social Security Income expected from program participants.</p>
16	Home Relief	<p>Enter the anticipated amount of Home Relief revenue, such as Congregate Care.</p>
17a	Medicaid Fee for Service	<p>Enter the anticipated Medicaid Fee for Service revenue.</p>
17b	Medicaid Managed Care	<p>Enter the anticipated revenues received from a Medicaid Managed Care organization, including Health and Recovery Plan (HARP). Medicaid Managed Care revenues should not be reported on the Medicaid Fee for Service or Other Third Parties lines.</p>
18	Medicare	<p>Enter the anticipated Medicare revenue.</p>
19	Other Third Parties	<p>Enter the anticipated revenue from private health insurance coverage, which includes but is not limited to, Blue Cross, HMOs and other health insurance carriers.</p>

20	OPWDD Residential Room and Board/NYS OPTS	Make no entry.
21	Transportation Medicaid	Enter the anticipated Medicaid transportation revenue.
22	Transportation Other	Enter the anticipated transportation revenue that is <i>not</i> included on line 21.
23	Sales Contract Total Other	Enter the anticipated <i>industrial</i> sales contract revenue. Report anticipated Employee Assistance Program (EAP) revenues on this line.
24	Federal Grants (Attach Detail)	Enter the anticipated Federal grant revenues that are a component of the program funded by OASAS. The expenses associated with the revenues reported on this line <i>must</i> also be included in lines 5 through 10 of this schedule. <i>Do not</i> include Federal grant revenue received as pass-through State Aid from OASAS (e.g., the Substance Abuse Prevention and Treatment Block Grant).
25	State Grants	Enter the anticipated New York State Agency grant revenues that are a component of the program funded by OASAS. <i>Do not</i> include any revenues expected from OASAS. The expenses associated with the revenues reported on this line <i>must</i> also be included in lines 5 through 10 of this schedule.
26	LTSE Income Total (OMH and OPWDD only)	Make no entry.
27	Food Stamps (OASAS only)	Enter the anticipated Supplemental Nutritional Assistance Program (SNAP) revenue
28	Net Deficit Funding (State & LGU Funding Only)	Make no entry.
29	Other Revenue	Enter all other anticipated revenues not reported on lines 14 through 28 above. Detail <i>must</i> be provided for any individual revenue item in excess of \$1,000. The following types of revenue are <i>some, but not all</i> , of the types of revenue reported on this line for OASAS programs: <ul style="list-style-type: none"> • Closely Allied Entities • Voluntary Contributions • Donations • School-District Tax <p>Note: In some cases, the surplus generated by a non-funded program may be used to offset a deficit generated by another program funded by OASAS. This expected transfer of revenue should be reported under Line 29-Other and defined as “Transfer of Revenue.”</p>
30	Total Gross Revenues	Enter the sum of lines 14 through 29

GAAP ADJUSTMENTS TO REVENUE

Note: OASAS expects that the budgeted amounts in Revenue Lines 14-28 reflect actual anticipated receipts and no adjustments to revenue are included in submitted budgets.

31	Participant Allowance	Enter the anticipated total amount of the program participants' personal allowances, income disregards, and work-related exemptions.
32	Provision for Bad Debts – Revenue Deduction	Report the provision for bad debts allowed as a deduction from revenue, provided that the revenue was not reported net of the provision for bad debts. The presentation of the provision for bad debts on the CFR should be consistent with the presentation on the provider's audited income statement. If revenue is reported net of the provision for bad debts on the provider's income statement, then revenue would be presented net of the provision for bad debts on the CFR. If the entity recognizes revenue to the extent that it expects to collect the amount, then bad debts related to receivables from patient service revenue are reported as an expense on the CFR. On the CFR, bad debt expense is reported on schedule CFR-1, line 40 and/or schedule CFR-2, Column 7, line 4 and it must also be adjusted out of reported costs on schedule CFR-1, line 66 and/or schedule CFR-2, Column 7, line 8.
33	Other (Attach detail if greater than \$1,000)	Enter all other anticipated revenues not reported on lines 31 and 32 above. Detail <i>must</i> be provided for any individual revenue item in excess of \$1,000.
34	Total GAAP Adjustments	Enter the sum of lines 31 through 33.
35	Net GAAP Revenues	Enter the result of line 30 minus line 34.

NON-GAAP ADJUSTMENTS TO REVENUE

Note: OASAS expects that the budgeted amounts in Revenue Lines 14-28 reflect actual anticipated receipts and no adjustments to revenue are included in submitted budgets.

36	Exempt Contract Income	Make no entry. (OMH and OPWDD only)
37	Exempt LTSE Income	Make no entry. (OMH and OPWDD only)
38	Net Deficit Funding	For CBRs only, make no entry on this line.
39	Other (Attach detail if greater than \$1,000)	Enter all other anticipated revenues not reported on lines 14-28 above. Detail must be provided for any individual revenue item in excess of \$1,000.
40	Total Non-GAAP Adjustments	The sum of Lines 36 through 39.
41	Subtotal Adj to Revenue	The sum of Lines 34 and 40.
42	Total Net Revenues	The result of Line 30 minus Line 41.
43	Net Operating Cost	The result of Line 13 minus Line 42.

DEFICIT FUNDING

Deficit funding consists of those funding sources (e.g., State, Local Government, Voluntary Contributions, Non-funded) used to offset the net operating costs. Since the overall budget/claim of an agency must balance, the net operating costs on line 43 must equal the total deficit funding on line 49.

44	State	Enter the anticipated amount of State Aid to be applied against the net operating cost on line 43. State Aid refers to all funds provided by OASAS in support of program expenses, regardless of whether those funds are supported by State General Fund or other Special Revenue sources, such as the Federal SAPT.
45	Local Government	Enter the anticipated amount of local government (public) funds that are considered maintenance of effort (MOE) support of the net operating cost. Local government funds are funds raised by the county through a tax levy or some other means. All other local contributions (i.e., non-MOE, city, town, school district) should be shown under Revenue on Line 29 – Other.
46	Service Provider Share (Voluntary Contributions)	Make no entry. All voluntary contributions <i>must</i> be reported on line 29, Other Revenue, pursuant to Article 25 of NYS Mental Hygiene Law.
47	Total Approved Deficit Funding	Enter the total of lines 44 through 46. This amount represents the anticipated portion of program expenses less total revenue that will be reviewed for State Aid reimbursement by OASAS.
48	Non-Funded	Enter the anticipated amount of program expenses that will <i>not</i> be approved for State Aid reimbursement. This amount represents the difference between line 43 and line 47. Fiscal support for the expenses entered on line 48 is the sole responsibility of the service provider. Note: Submitted budgets should not reflect any non-funded amounts.
49	Total Net Deficit	Enter the sum of lines 44 through 47. <u>Note:</u> Line 49 must equal line 43.

OASAS requires that service providers report all programs operational during the fiscal reporting period on all OASAS-specific Core schedules (CFR-1 through DMH-1) of their CFR. In addition, a provider that receives State Aid funding for any OASAS program must report all programs operated (funded or not) on the Claiming Schedules (DMH-2 and DMH-3). If the provider does not operate any State Aid funded programs, they are not required to complete the Claiming schedules.

An integral component of the CFRS is the claiming process for programs financed through State Aid. The instructions contained in the following sections of this manual detail the procedures providers should follow when completing final year-end claiming forms.

These sections of the manual only apply to service providers receiving State Aid through the SAFA process or through a direct contract with OASAS.

Differences Between Cost Reporting and State Aid Claiming

Cost reporting to DMH State Agencies is accomplished using the core schedules of the year-end CFR. The CFR core schedules are CFR1, CFR-2, CFR-2A, CFR-3, CFR-4, CFR-4A, CFR-5, CFR-6, and DMH-1. These schedules are completed using full accrual accounting; major equipment and property assets are depreciated; and agency administration expenses are distributed to all of the service provider's programs using the ratio value allocation methodology.

State Aid claiming is accomplished using the CFR-i, CFR-iii, DMH-2.1, DMH-2.2, and DMH-3 claiming schedules of the CCR that is included as part of a complete CFR submission. State Aid claiming schedules may be completed using accrual, modified accrual, or cash accounting and major equipment and property assets must be completely expensed in the year of purchase.

Programs Funded by More Than One (1) DMH State Agency and/or LGU

Service providers may operate programs funded by more than one (1) DMH State Agency and/or more than one (1) LGU. Service providers may also operate shared programs. Shared programs are a single program that is funded by two (2) or more DMH State Agencies.

Expenses, revenues, and net operating costs should be allocated between LGUs and/or DMH State Agencies using units of service or New York State approved percentages, whichever is appropriate. Service providers should verify the allocation methodology to be used with the funding DMH State Agency(ies) and or LGU(s).

LGU Administration Expenses (Program Code 0890)

LGU administration expenses (program 0890) include those expenses necessary to carry out the duties and responsibilities outlined in Article 41 of the Mental Hygiene Law (MHL). Administrative expenses related to the duties and responsibilities in MHL Article 41.47 are *not* to be included in the LGU administration expenses reported in program code 0890. Agency administration expenses for county-operated programs should *not* be included in program code 0890, LGU administration. Agency administration expenses for county-operated programs should be reported on the agency administration line of all non-0890 programs using the appropriate allocation methodology.

Additional information regarding LGU administration expenses as well as the text of Section 6.0400 of The New York State Accounting System User Procedures Manual can be found in Section K of the CFR Manual.

General State Aid Claiming Requirements

Supporting worksheets used to complete State Aid claiming schedules may be requested by the OASAS at its discretion. LGUs may establish additional requirements for the preparation and submission of State Aid claims as long as these requirements do not conflict with instructions contained in this manual.

It is the LGU's responsibility to ensure that providers are aware of and understand the OASAS requirements published in this manual. It is also the LGU's responsibility to ensure that the providers are aware of and understand any additional LGU-specific requirements.

The instructions contained in this section of the Budget and Claiming Manual describe LGU and direct contract provider responsibilities associated with the preparation and submission of final State Aid claims to the OASAS.

General Instructions

For each fiscal reporting period, LGUs and providers are required to submit the final claim package covering the complete 12-month fiscal reporting period.

Providers will prepare CBRs and CCRs within the time frames established by OASAS as follows:

Documents	Fiscal Cycle	Due Dates
CBR Forms, including PAS-125	Calendar	October 1 st prior to the start of the new fiscal year
	July-June	May 1 st prior to the start of the new fiscal year
CFR, including CCR Forms	Calendar	June 1 st following the end of the prior fiscal year
	July-June	December 1 st following the end of the prior fiscal year

Note: New York City Department of Health and Mental Hygiene (NYCDHMH)-approved CCR forms are due to OASAS by June 30th following the end of the prior fiscal year

Allocated providers must also comply with LGU-established due dates for these documents.

Note: Any revisions to the DMH-2 claims document must be submitted to OASAS via the CFR software no later than one year following the close of the reporting period and must be accompanied by the signed CFR-i certification page and, if applicable, the CFR-iii certification page. This deadline may be extended with sufficient justification and at the sole discretion of OASAS.

Final claims consist of the CCR, which is comprised of the CFR-i, CFR-iii (LGU only), DMH-2.1, DMH-2.2, and DMH-3 of the CFR.

Instructions for completing and submitting CFRs and CCRs are described in the CFR Manual.

“Revised” State Aid claims should be submitted to OASAS to correct erroneous final claim schedules or to submit delinquent final claim schedules.

OASAS reserves the right to reject and return all or part of any State Aid claim package that does not comply with the procedures and policies outlined in this manual and/or any other expressed instructions, policies and/or procedures set forth by OASAS.

OASAS Regional Offices may require that LGUs and providers send them copies of all claim packages submitted. Please check with your Regional Office Program Manager for more information on their specific policies in this area.

Late submissions that require an additional State aid payment to the provider may not be honored or processed after the September 15th lapse date of State appropriations.

LGU-Specific Instructions

LGUs should ensure that all providers complete and submit their CFRs and associated CFR-i, CFR-iii, DMH-2.1, and DMH-2.2 claim schedules in accordance with the instructions provided in the CFR Manual issued for the correct fiscal reporting period.

For each fiscal reporting period, LGUs are expected to ensure that all providers funded and/or certified by OASAS have used approved CFRS software to complete and electronically submit their Claiming documents. Please see section 4.0 of this manual and Section 5.0 of the CFR Manual for more information regarding CFRS software.

Claim packages include schedules for the LGU as well as its funded providers.

This section of the manual describes the general overall processing of State Aid claim submissions by OASAS.

Establishing Control Records

The first step in OASAS' processing of any State Aid claim is the establishment of control records. OASAS has established specific control records consistent with the level of control OASAS requires.

For providers funded through local contracts, these controls are based on the information contained in the SAFA provided to LGUs. The information contained in the SAFA identifies the approved funding level available for all providers in the county, and the source of those funds.

For providers funded through a direct contract with OASAS, the controls are included in the terms of the contract and the approved contract budget.

OASAS reserves the right to add additional controls to LGUs and providers as circumstances warrant.

State Aid Claims Received by OASAS

OASAS logs State Aid claims onto a claim submission status log. This log may be maintained in an electronic format or it may be maintained manually in a journal or ledger.

Regardless of the format, the claim submission status log includes the date the claim was received, the identity of the LGU or direct contractor submitting the claim and the claim period covered. When advance payments are due for processing, this submission status log is one of the reference sources used to determine if an advance will be provided.

Screening of State Aid Claims

Upon their receipt, State Aid Claims are screened for completeness in accordance with the State Aid Claims Preparation and Submission section of this manual. In addition, State Aid claims are also screened for other supporting documentation, if required.

For LGU claim submissions, OASAS will follow up with any LGU whose claim package does not include all of the required schedules and/or documentation for the service providers funded through that LGU. For direct contract claim submissions, OASAS will follow up directly with the service provider.

OASAS may screen LGU and direct contract claims electronically or manually. Any required follow-up with an LGU or service provider may also be handled electronically or manually.

Review of State Aid Claims

OASAS will review all required provider claims for the following:

- mathematical accuracy
- accuracy of program types, codes, and indexes
- proper distribution of costs between the DMH State Agencies for shared programs

Subject: DMH Processing of State Aid Fiscal Reports	Section/Page: 14.2
	Updated: 04/2022

- proper allocation of agency administration expenses in accordance with the CFR methodology
- proper use of approved revenue allocation methodology
- proper application of weighted units of service methodology, if applicable
- existence of funding restrictions which prevent claims processing
- identification of non-allowable and non-reimbursable costs as detailed in the Appendix X and Section 21 of the CFR manual.

Within the budgetary control parameters established by OASAS, individual program columns may be analyzed for over-expenditures in budgeted expense categories. If a particular budget category is exceeded beyond these parameters, the excess expenses may be disallowed and non-funded if there is no evidence that a budget modification is in place or in process.

OASAS will bring any adjustment and/or corrections resulting from the above review to the attention of the appropriate LGU or direct contract service provider. It is the responsibility of the LGU to ensure that its providers are made aware of any and all changes made to their claims by OASAS or by the LGU.

Reconciliation of State Aid Claims to Advances

Final approved State Aid, as adjusted, *will* be reconciled against the advance payments to providers. The amount to be reconciled will include current year advances as well as unused advance balances from prior fiscal years. In addition, adjustments to payments made to providers shall also take into account any disallowances resulting from fiscal audits conducted by OSC, Federal Government, LGU, and/or OASAS audit staffs.