**Substance Abuse and Mental Health Services  
Administration Disaster Response Grants**

# Template for Quarterly and Final Financial Reporting

**Note:** The enclosed document is provided as a sample format for quarterly and final financial reporting within the Federal Emergency Management Agency (FEMA) Crisis Counseling Assistance and Training Program (CCP) Regular Services Program (RSP) grants. The actual object class categories used for the budget tables must correspond with the object classes in the approved budget.

**U.S. Department of Health and Human Services**

**Substance Abuse and Mental Health Services Administration**

**Center for Mental Health Services**

CCP Application Toolkit, Version 4.2

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## Substance Abuse and Mental Health Services Administration Office of Grants Management Guidance on Grant Reporting

Grant recipients are required to maintain effective control and accountability for funds, and to safeguard assets and ensure funds are used only for appropriate and authorized purposes. Internal controls should be documented and reviewed for adequacy on a periodic basis. Effective control requires current, accurate, and complete disclosure of budgeted and actual outlays made in pursuance of grant objectives. Financial reporting requirements are outlined in the Code of Federal Regulations (CFR) (reference 45 CFR Part 74 and 92).

For the performance of this award, adherence to the following is required:

* **Timing of Financial Reports.** A detailed budget by expense category for the state and each service provider must be submitted and approved prior to award. Budgeted costs should be supported by detailed estimates of costs and include anticipated direct costs. Subsequent to award, quarterly financial reporting is required for both grant recipient and subrecipients. Reports should be submitted to the Substance Abuse and Mental Health Services Administration (SAMHSA), Division of Grants Management. Upon completion of the project, a Standard Form 425 Federal Financial Report (SF–425) and final financial report is due within **90** days after project end.
* **Consistent Reporting.** Costs should be reported consistently. Project budgets and actual costs should be reported by cost category, as presented in the attached schedule. Direct labor costs should include only the salary costs incurred by the recipient. Subrecipient and contractual salary costs are to be included in reported contractual costs.
* **Accounting Records.** Claimed costs must be supported by accounting records that detail actual costs incurred. Project costs must be segregated and include all applicable project costs.
* **Supporting Documentation.** Costs must be adequately supported by source documents (timecards, invoices, purchase requisitions, payment receipts, etc.) and be made available upon request.
* **Subrecipients and Contracts.** The requirements stated herein shall be included in awards made to subrecipients and contracts, including the submission of adequate budgets and quarterly financial reports. Recipients are responsible for monitoring the adequacy of program and financial performance for subrecipients and contracts.
* **Program Audits.** Annual program audits performed in accordance with the requirements of the Office of Management and Budget (OMB) Circular A–133 will be required for the recipient and all subrecipients that expend more than $500,000 during the recipient’s fiscal year.

## Sample FEMA RSP Grant: Quarterly/Final Budget Report

### Total Program Budget

Disaster Declaration Number: FEMA–XXXX–DR–State Approved Program FTE: Current Program FTE:

| Budget Category | Approved Budget | First Quarter Expenditures | Second Quarter Expenditures | Third Quarter Expenditures | Fourth Quarter Expenditures (if required) | Cumulative Expenditures | Balance (subtract expenditures from approved budget |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Salaries and Wages (a.)[[1]](#footnote-2) |  |  |  |  |  | 0 | 0 |
| Fringe % (b.)\* |  |  |  |  |  | 0 | 0 |
| Subtotal Personnel Costs |  |  |  |  |  | 0 | 0 |
| Travel (c.)\* |  |  |  |  |  | 0 | 0 |
| Equipment (d.)\* |  |  |  |  |  | 0 | 0 |
| Supplies (e.)\* |  |  |  |  |  | 0 | 0 |
| Contractual Consultant/Trainer Costs |  |  |  |  |  | 0 | 0 |
| Contractual Media/Public Information Costs |  |  |  |  |  | 0 | 0 |
| Service Provider Costs[[2]](#footnote-3) |  |  |  |  |  | 0 | 0 |
| Subtotal Contractual Costs (f.)\* |  |  |  |  |  | 0 | 0 |
| Other Direct State Costs (h.)\* |  |  |  |  |  | 0 | 0 |
| Subtotal Contractual and  Direct Costs |  |  |  |  |  | 0 | 0 |
| TOTAL: |  |  |  |  |  | **0** | **0** |

**Note:** As a supplemental program, the CCP does not fund a line-item category for indirect costs. All charges must be direct.

|  |  |  |  |
| --- | --- | --- | --- |
| Completed by: |  | Date: |  |

### State/Territory/Tribe Budget

Disaster Declaration Number: FEMA–XXXX–DR–State Approved Program FTE: Current Program FTE:

| Budget Category | Approved Budget | First Quarter Expenditures | Second Quarter Expenditures | Third Quarter Expenditures | Fourth Quarter Expenditures  (if required) | Cumulative Expenditures | Balance (subtract expenditures from approved budget |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Salaries and Wages (a.)[[3]](#footnote-4) |  |  |  |  |  | 0 | 0 |
| Fringe % (b.)\* |  |  |  |  |  | 0 | 0 |
| Subtotal Personnel Costs |  |  |  |  |  | 0 | 0 |
| Travel (c.)\* |  |  |  |  |  | 0 | 0 |
| Equipment (d.)\* |  |  |  |  |  | 0 | 0 |
| Supplies (e.)\* |  |  |  |  |  | 0 | 0 |
| Contractual Consultant/Trainer Costs |  |  |  |  |  | 0 | 0 |
| Contractual Media/Public Information Costs |  |  |  |  |  | 0 | 0 |
| Subtotal Contractual Costs (f.)\* |  |  |  |  |  | 0 | 0 |
| Other Direct State Costs (h.)\* |  |  |  |  |  | 0 | 0 |
| Subtotal Contractual and  Direct Costs |  |  |  |  |  | 0 | 0 |
| TOTAL: |  |  |  |  |  | **0** | **0** |

**Note:** As a supplemental program, the CCP does not fund a line-item category for indirect costs. All charges must be direct.

|  |  |  |  |
| --- | --- | --- | --- |
| Completed by: |  | Date: |  |

### Provider Budget (Complete one per provider.)

Disaster Declaration Number: FEMA–XXXX–DR–State Approved Program FTE: Current Program FTE:

Name of Service Provider: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

| Budget Category | Approved Budget | First Quarter Expenditures | Second Quarter Expenditures | Third Quarter Expenditures | Fourth Quarter Expenditures  (if required) | Cumulative Expenditures | Balance (subtract expenditures from approved budget |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Salaries and Wages |  |  |  |  |  | 0 | 0 |
| Fringe % |  |  |  |  |  | 0 | 0 |
| Subtotal Personnel Costs |  |  |  |  |  | 0 | 0 |
| Travel |  |  |  |  |  | 0 | 0 |
| Equipment |  |  |  |  |  | 0 | 0 |
| Supplies |  |  |  |  |  | 0 | 0 |
| Consultant/Trainer Costs |  |  |  |  |  | 0 | 0 |
| Media/Public Information Costs |  |  |  |  |  | 0 | 0 |
| Other Service Provider Costs |  |  |  |  |  | 0 | 0 |
| Subtotal Service Provider Costs |  |  |  |  |  | 0 | 0 |
| TOTAL Provider Costs (f.)[[4]](#footnote-5): |  |  |  |  |  | **0** | **0** |

**Note:** As a supplemental program, the CCP does not fund a line-item category for indirect costs. All charges must be direct.

|  |  |  |  |
| --- | --- | --- | --- |
| Completed by: |  | Date: |  |

## Budget Category Requirements

**Salaries and Wages:** Salary compensation must be reasonable in amount and supported by daily employee activity sheets (timesheets) that document hours charged. Timesheets must be prepared by employees and be approved by management.

**Fringe:** Fringe benefits may be charged directly using established practices. Claimed costs must be reasonable in amount and conform to an established policy. Use of a pre-established provisional rate requires allocation to total salary costs. Rates must be adjusted to actual at year-end. Rates should be reviewed at least once annually. Direct charging requires equitable allocation and supporting documentation.

Indirect Costs**:** As a supplemental program, the CCP does not fund a line-item category for indirect costs. All charges must be direct.

**Consultants:** Consultant costs must be supported by a consulting agreement that documents the service to be performed, cost, and applicable time periods. Documentation to support need, reasonability of rates, adherence to the FEMA training policy, and consultant expertise must be maintained, together with evidence of work product.

**Equipment:** Acquisition of equipment for the project requires prior government approval. Costs may be charged directly only for items fully dedicated to the project. Costs associated with personal use are unallowable. Items that either benefit the organization as a whole or have a useful life beyond the life of the project should be capitalized and depreciated; only applicable depreciation should be charged to the grant.

**Supplies:** Supplies may be charged directly if used solely for the SAMHSA grant. Support in the form of invoices or payment receipts should be maintained.

**Travel:** Travel must be pre-approved and supported by travel expense reports detailing employee name, reason for trip, and itemized expenses claimed. Claimed costs should be charged according to a detailed travel policy that requires prior approval, complies with OMB Cost Principles, and provides expenditure limitations. Major items of expense (airfare and lodging) should be supported by receipts. Expense reports should be reviewed for allowability prior to payment.

**Other:** Costs may be charged only if they are specific to the SAMHSA grant; costs must be supported by adequate documentation (invoices, receipts, etc.).

**Contracts:** Contractual costs include all subcontracts and sub-recipient grants. Costs should be awarded in accordance with the CFR. Agreements must be in writing and include a statement of work, applicable dates, and cost ceilings. Needs, cost, and price analyses should be documented. Awards should be competitive; any sole source awards must be adequately justified.

1. Letters in parentheses indicate the corresponding budget category on the Standard Form 424a (SF–424a). [↑](#footnote-ref-2)
2. As on the SF–424a, all service provider costs are included in the program's contractual line-item. [↑](#footnote-ref-3)
3. Letters in parentheses indicate the corresponding budget category on SF–424a. [↑](#footnote-ref-4)
4. Letters in parentheses indicate the corresponding budget category on the SF–424a. [↑](#footnote-ref-5)