

**FAMILY PLANNING PROGRAM****SECTION:** Fiscal Administration**POLICY AND PROCEDURE MANUAL****SUBJECT:** Expenditure Report

POLICY: Delegate agencies shall report program related expenditures and revenues to the State Office of Family Planning.

GUIDELINES:

1. Delegate agencies shall report on a monthly basis. (See Appendix for forms and instructions.)
2. Reports are due no later than the 15th of the month following the reporting period. Extensions of the due date are not allowed for the June and December reports.
3. All program expenses and program-generated income shall be reported on the Family Planning Expenditure Report.
4. Expenditures shall be reported by line item. Reports may be submitted electronically as an attachment to an e-mail to the Program Director of Family Planning if the following are on file:
 - a. current signed grant award notice
 - b. current signed signatory authorization
5. Revenues shall be reported by source; e.g., grant funds, client donations, interest, etc. Revenues generated by Title XIX (Medicaid) and insurance must be reported.
6. Reports shall be signed by the person preparing the report and initialed and dated by the delegate director.
7. If an agency encounters difficulty in preparing the report by the due date, they may call the state office and request an extension for that month.
8. Grant payments shall be requested on the expenditure report and will be processed after review of the report.
9. Payments shall be made by check and mailed or electronic deposits.

References:

1. Circular A-133 - Revised June 24, 1997 Audits of States, Local Governments, and Non-Profit Organizations.
2. 45 CFR Part 74 "Uniform Administrative Requirements for Awards and Subawards to Institutions of Higher Education, Hospitals, other Nonprofit Organizations and Commercial Organizations; and certain States, Local Governments and Indian Tribal Governments."
3. Title X Grantees Family Planning Annual Report: Forms and Instructions, DHHS, October 2007.

Revised 01/04,
07/08, 08/13

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