Public Health Finance

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Administrative Services Director
Objectives

• Types of Revenue
• Types of Expenditures
• MDHHS Comprehensive Agreement
  – Initial Allocation/Award
  – Amendments
• Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (aka “Super Circular”)
• Closing Out a Grant
Types of Revenue

- Federal Awards (often passed through the State)
- State Funds
- Local Agreements
- Private Funds (Foundations, Charities)
- First Party Payments (fees for services paid directly by the service recipient)
- Third Party Payments (Medicaid, Medicare, Private Insurance)
- Federal Cost Based Reimbursement
- Federally Provided Vaccine – Value of VFC Vaccine
- Donations
Types of Expenditures

- Become familiar with your own organization’s structure of expense categories.
- MDHHS Categories:
  - Salaries/Wages
  - Fringe Benefits
  - Capital Expenditures (items costing $5,000+)
  - Contractual (Subcontracts/Subrecipient)
  - Supplies & Materials (includes printing & postage)
  - Travel (mileage, lodging, registration fees, meals)
  - Communication Costs (telephone, internet, websites)
  - County/City Central Services (central support activities)
  - Space Costs (building space)
  - All Others (training, insurance, laundry & cleaning, advertising)
  - Indirect Cost/Cost Allocation
MDHHS Comprehensive Agreement

- FY19 Initial Allocation received in June
- Budgets Due in EGrAMS in July
- Any budget amendments requested by the LHD must be communicated to the MDHHS project Grant Contract Administrator (see attachment III of the contract) so that it can be opened in EGrAMS during the next scheduled contract amendment
The Michigan Department of Health and Human Services (MDHHS) is one of 22 departments of the government in the State of Michigan. The department is the largest in the state government and is responsible for health policy and management of the state's publicly funded health service systems. The MDHHS utilizes the EGrAMS software to implement the MI E-Grants program.

EGrAMS is an Electronic Grants Administration & Management System to aid users in the grants process. The System is password protected and only authorized users can access the system.

To access MI E-Grants, you should have a valid User ID. To apply to become an authorized user, you first need to create a User profile (see left side bar). Once created, your request will be reviewed, and if accepted, you will be notified by email.

The options in the left pane of the home page do not require a valid User ID. Move the mouse over the options to view additional details for each option. For additional information, click on the book icon at the top of the page.

If you have any problem accessing the application, please contact Brenda Roys, MI E-Grants Helpdesk at (517) 373-1207 or at RoysB@michigan.gov. Please include your full name and complete telephone number (with area code) when you contact the MI E-Grants Helpdesk.
## EGrAMS Documents

### Current Grants

![EGrAMS Application](https://example.com)

**Date:** Oct 25 - 18

### Category: Comprehensive Agreement

**Option:** Open

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**Select Grant Year**

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**DHHS Michigan Department of Health & Human Services**

**District Health Department**

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The Comprehensive Planning, Budgeting and Contracting (CPBC) agreement is a grant agreement between the Michigan Department of Health and Human Services (MDHHS) and each of Michigan’s 35 Local Health Departments (LHDs). This agreement contains the majority of the MDHHS funded programs provided through LHDs.
Documents

- **Attachment I** – Instructions for the Annual Budget
- **Attachment III** – Program Specific Assurances and Requirements
- **Footnotes** – includes:
  - CSHCS Rates
  - HIV Rate
  - Body Art
  - Immunizations (AFIX, Nurse Education, VFC, VFC/AFIX) Rates
- **Maintenance of Effort**
- **Comprehensive Applicable Laws, Rules, Regulations, Policies, Procedures and Manuals**
- **Forms**:
  - Immunizations Fixed Fees Spreadsheet
  - Body Art Spreadsheet
  - CSHCS Medicaid Outreach Rates
  - Etc.
MDHHS Comprehensive Agreement

• Budget amendment is necessary if moving $10,000+ or 15% (whichever is greater) from one category to another
  – Exception for PHEP and CRI which is limited to a 15% variance before a budget amendment is required

• All budget amendments must be requested by June 2nd of each year (“final” amendment)
2 CFR, Part 200 (“Super Circular”)

• Costs charged to federal awards must be allowable, allocable, reasonable and necessary

• Federal rules in brief: “If it isn’t documented, it didn’t happen”
  – Keep a start-to-finish record for each grant
  – Documentation is required
Grant Closeout

• Make sure goods and services have been received prior to the end of the grant and that payment is completed

• Do not make unusual expenditures at the end of the project (i.e., large supply purchase)
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