Grants Program Manual

OPHE
Maine Office of
Population Health Equity

I. Introduction

This program manual serves as a tool for partners and organizations funded by the Maine Center for Disease Control (CDC) Office of Population Health Equity (OPHE) to remain in good standing with the Department, understand and fulfill contractual obligations, and build organizational capacity. This guide contains frequently asked questions pertaining to OPHE funding and contracts, program contacts, and resources.

For questions regarding information found in this program manual, please email CDC-OPHE-Support@maine.gov and MaineSupport@pcgus.com.

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II. About OPHE

The Maine Department of Health and Human Services (DHHS) Center for Disease Control established the Office of Population Health Equity (OPHE) in 2021 to address health disparities faced by historically marginalized groups in the State of Maine. Using data-driven interventions, OPHE advances health equity by illuminating and addressing underlying conditions and systems that limit the full potential of all Maine residents to lead healthy, safe, and opportunity-rich lives.

OPHE collaborates with programs across the Maine CDC and partners with community leaders and service providers to ensure that Maine's public health initiatives are informed by and reflect the needs of the people served. Efforts focus on the promotion and protection of the health of people and the communities where they live, learn, work, and play. To achieve greater impact in these areas across Maine, OPHE supports and funds many local organizations through federal funding.

OPHE Contact Information

Technical Assistance	Contracts, Payments, and Reporting
• Visit Maine OPHE Partners Website (http://www.ophepartners.org/) to access Technical Assistance and information about your contract. • For technical assistance and support, such as how to complete reports, allowable program costs, or contract deliverables, please submit a request via the **Maine OPHE Partners Website** or email CDC-OPHE-Support@maine.gov.	• For questions regarding contracts, payments, or receipt of reports, OPHE-funded partners and organizations may email CDC-OPHE-Support@maine.gov. • To submit financial reports and budgets, please send directly to Contracts-Budget@maine.gov and CDC-OPHE-Support@maine.gov

Don't miss important emails and correspondence from OPHE! ***Enter your organization's key contact information at this form*** ***and update it as needed.***

Individual OPHE Program Contacts

Ian Yaffe, Director	ian.yaffe@maine.gov
Abigail Harper, Program Manager	abigail.harper@maine.gov
Chanbopha Himm, Program Manager	Chanbopha.himm@maine.gov
Abdulkerim Said, Program Coordinator	abdulkerim.said@maine.gov
Eden Silverthorne, Community Care Coordinator	eden.silverthorne@maine.gov

For mail or other correspondence, providers may contact the department at the following address and phone number:

Maine Center for Disease Control and Prevention, Office of Population Health Equity
286 Water Street, Augusta, ME 04333-0011
General Information / Receptionist Phone: (207) 287-8016 TTY users call Maine Relay 711
Email: health.equity@maine.gov

Technical Assistance and the Maine OPHE Grantee Portal

Supporting the work and capacity of providers with group and individual technical assistance (TA) is one of OPHE's key priorities. The purpose of TA sessions is to help providers reach the goals of their grants, build organizational capacity, and stay in good standing with the State of Maine. OPHE hosts live technical assistance (TA) webinars as well as individual TA sessions by request.

Maine OPHE Grantee Portal

Additional resources include a dedicated TA mailbox and the Maine OPHE Grantee Portal which is a one-stop location for providers to access technical assistance materials and their contract and reporting information via the Grantee Dashboard. The site contains forms, instructions, tips, and recorded webinars and materials. Resources are available for a variety of topics, such as allowable costs, internal controls, bank reconciliations, receiving payments, and reporting.

The Grantee Portal Dashboard is also where OPHE providers must log in to submit Quarterly Progress Reports. Providers will also be able to view the status of their contracts, payments, and confirmations or action items for DHHS documents and reports. The State of Maine encourages providers to check the website throughout the duration of their contracts as the website is regularly updated. If providers experience any issues using the Grantee Portal, please email CDC-OPHE-Support@maine.gov.

Frequently Used Documents and Sites

Site or Form Name	Description
Maine OPHE Grantee Portal	OPHE's TA website containing TA resources and individual grantee dashboards showing contract and payment information, as well as reporting requirements and updates. **Providers must log in to review contract information and upload progress reports.**
State of Maine Dept of Financial Services Forms	Access forms and instructions for Vendor Authorization and Direct Deposit.
Vendor Authorization Form and Instructions	This must be completed for new vendors and resubmitted if any changes must be made to the existing form on file. Email the form OPHE at CDC-OPHE-Support@maine.gov.
Direct Deposit (EFT) Activation/Change Form and Instructions	Complete this form to enroll in direct deposit for contract payments or update existing information and email VCDDForms@maine.gov. The Vendor Authorization

	Form may also need to be updated. Also see State of Maine Guidelines for Direct Deposit/EFT.
ME DHHS Contract Documents	Includes Budget Forms (Rider F), Quarterly Financial Report, Agreement Closeout Report, and instructions
Budget Forms and Instructions	Budget Rider F Excel sheet and instructions for completion and revisions.
Health Equity Infrastructure and Covid-19 Community Resilience Quarterly Progress Reports	Required Progress Reports for HEI and CCR providers. Partners must download their individual templates from the OPHE Partners Portal. **Due no later than 15 days or next business day after the end of each quarter.**
Quarterly Financial Report (QFR) for Cost Settled Contracts and Instructions	QFR Excel sheet and instructions. Email to contracts-budget@maine.gov and CDC-OPHE-Support@maine.gov. Due no later than 30 days after the end of each quarter.
Agreement Closeout Report (ACR) - Cost Settled and Instructions	ACR Excel sheet and instructions. Must be completed and sent to contracts-budget@maine.gov and CDC-OPHE-Support@maine.gov. Due no later than 60 days after contract end date.
OPHEpartners.org	Technical assistance resources, webinars, and forms. Make TA requests through this site or by emailing CDC-OPHE-Support@maine.gov

III. About Health Equity

What is Health Equity?

Achieving health equity requires identifying and addressing social, economic, and other systemic barriers that create obstacles to accessing care and result in poor health outcomes, such as, poverty, environmental conditions, housing, employment, education, and cultural and language differences.

These barriers result from structural racism, discrimination, stigma, and disenfranchisement, and overwhelmingly impact communities that are under-resourced, including communities of color, people with disabilities, members of the LGBTQ+ community, women, people who are currently or formerly incarcerated, those without homes, and those who live in rural areas.

These inequities do not just affect those groups that are hardest hit; they affect us all.

Health Equity: "When everyone has the opportunity to be as healthy as possible."

-The United States Centers for Disease Control and Prevention (US CDC)

What are Social Determinants of Health?

Social determinants of health – the conditions in which we are born, grow, age, live, and work – affect health outcomes. All those factors have been shaped by generations of systemic inequity and discrimination, resulting in health disparities for some communities, especially, but not limited to people that identify as Black, Indigenous and People of Color; immigrants, refugees, and asylum seekers; those who are LGBTQ+; and persons with disabilities.

What is Population Health?

Population health is a collaborative approach to public health that encourages partnerships with non-traditional stakeholders, including community-based organizations, cultural brokers, educational institutions, and policy makers, to gain knowledge about the characteristics and needs of the communities and people we serve in an effort to collaboratively identify and implement strategies and programs to improve health equity and achieve positive health outcomes.

IV. Doing Business with Maine DHHS

First Steps: Pre-Award

Vendor File Enrollment

To receive funds from the State of Maine, partners must be enrolled in the state's vendor payment system (vendor file).

- To enroll in the vendor file, partners must fill out and email a copy of the Vendor Activation Form to OPHE at CDC-OPHE-Support@maine.gov. OPHE will email the form to DCM. You MUST fill out the vendor form completely. ***Forms with missing information will NOT be processed.***
- Refer to the Vendor Form Instructions for assistance with filling out the form.

It is important that providers maintain a copy of the Vendor Activation Form, as information on the form must match the information submitted for receiving payments via Electronic Funds Transfer (EFT). Vendors should submit a new Vendor Activation form if there are any changes. Providers can visit the State of Maine's website to find all finance-related forms.

Providers can find all financial forms on the State of Maine's DHHS Contract Documents webpage located here.

Payment Registration

To receive initial payments, providers must first have an encumbered contract and be registered as a vendor (see Vendor File Enrollment) with the State of Maine. Providers will receive a paper check from ME DHHS until they are registered for either Electronic Funds Transfer (EFT) or for PayMode. Checks will be mailed to the address and individual specified on the provider's Vendor Activation Form, so it is important that the correct information is on file and re-submitted if there are any changes.

Direct Deposit: EFT and PayMode

Providers who register for EFT or PayMode will have payments submitted electronically. EFT is the process of moving money from one account to another over a computer-based system,

most commonly to and from financial institutions. EFT is one method available for providers to receive a direct deposit. PayMode is the other option for providers to receive a direct deposit. PayMode is a secure accounts payable automation solution that allows the State of Maine to pay providers securely and digitally. PayMode uses several layers of security including robust supplier authentication to protect users from fraudulent activity. Additionally, PayMode streamlines providers' accounts receivable with electronic payments and remittance information.

- To have payments submitted electronically instead of by check, complete and submit the EFT Form and email it to VCDDForms@maine.gov. Providers may also enroll in PayMode.
    - The State of Maine has put together instructions for filling out the EFT form and instructions for finding a Payment Detail on Paymode.
- You can learn more about EFT and PayMode on the State of Maine website.

Receiving Payments Q&As

Q: What is the difference between Advantage's EFT emails and Paymode?	**A:** While both services inform providers of issued payments broken out by the contract number and invoicing month, **Paymode provides remittance advice information and payment status (ex: processing, cleared).**
Q: Is there a fee to use EFT or Paymode?	**A: No.** There is no cost for providers to enroll in EFT or Paymode.
Q: What is remittance information?	**A:** Remittance information is **confirmation of the State's payment to the provider**, which assures the provider that their invoice is processed, and the payment is made. Information may include the invoice number, amount paid, notes from the State, and the mode of payment.
Q: Is direct deposit the only option for payment?	**A:** Although providers are encouraged to sign up for direct deposit, **it is not a requirement.** If providers do not sign up for direct deposit via EFT or PayMode, DHHS will issue payments via hard copy checks.
Q: What are EFT emails and how do I enroll?	**A: Advantage generates the email notifications for payments issued to vendors from the State of Maine via EFT.** Providers are automatically enrolled for the emails upon approval of their EFT form if they included a valid email address.

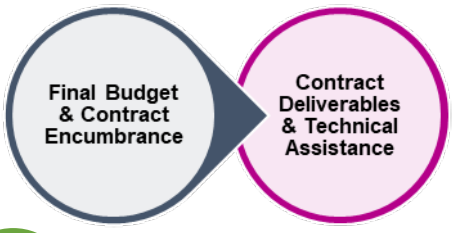
REMEMBER TO:

- Always **sign and return your encumbered contract *promptly.***
- **Update any address change** by submitting a new Vendor Form.
- Double check your information to **be sure that the EFT form matches your agency Vendor Form.**

- Always submit program and financial reports on time – **overdue reports will delay payment.**

Support for Missing Payments
Providers should reach out to CDC-OPHE-Support@maine.gov for any issues regarding payments or for support in completing any forms.

Contract Components



Every provider working with OPHE will be working under a contractual agreement with Maine DHHS. Key areas of the contract to refer to include the Funding and Payment Rider, the Rider A, and the Rider F (provider budget). Failure to adhere to contract terms may delay payments to providers and/or result in contract termination.

Contract Components and Descriptions	
Funding and Payment Rider	Includes the total funding amount along with information surrounding invoices and payments
Rider A – Scope of Work	Outlines the **services** a provider can offer as project deliverables, the **performance measures** a provider should achieve, and the **reports** providers are required to submit.
Rider B – Terms and Conditions	Details the **terms and conditions for a provider operating under this grant** and includes information on insurance, amendments, access to records, and Equal Employment Opportunity provisions.
Rider D – Additional Requirements	This component discusses requirements surrounding **confidentiality, lobbying restrictions, and provider responsibilities**.
Rider F – Budget	The Budget Forms offer detailed financial information regarding the **revenue earned** by the provider's agency and the **expenses incurred** by the provider's agency to provide contracted services.
Rider G – Identification of Country in Which Contracted Work will be Performed	In this component, providers identify the country where services executed under the contract will be provided.
Rider I - Assurance of Compliance	Outlines various **regulations a provider must comply with** to receive funding from Maine DHHS.

REMEMBER!
Your contract contains important information that you will need for financial reporting, planning activities, tracking performance, and remaining in good standing with the department! If you have any questions regarding your contract, please contact OPHE and CDC-OPHE-Support@maine.gov.

Financial Reporting

As a requirement of ME DHHS contracts, providers are required to submit Quarterly Financial Reports (QFR) as well as an Agreement Closeout Report (ACR). Failure to submit reports may result in delay of payments to providers or result in contract termination.

Quarterly Financial Report (QFR)

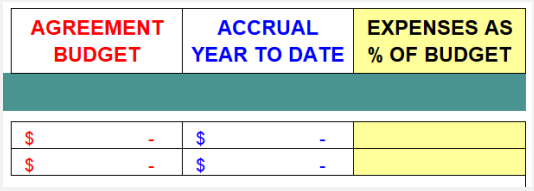
All QFRs must be submitted using the most current financial form version that providers can find here. If a provider has more than one contract with the Department, separate QFRs must be submitted for each contract. When completing a QFR, it is critical for providers to use the appropriate budget column and Rider F-1 Pro Forma. Find detailed instructions and important notes for completing the QFR for cost settled agreements on the Maine website.

REMEMBER!

Each QFR shows the **accrued amounts** of Department revenue (payments) and expenditures that the provider has incurred from **the start date of the contract up to the end of the reporting quarter**.

For example: A provider's contract began 10/1/22 and they submitted their initial QFR (Q4, covering October-December) in January 2023. **Their next QFR (Q1, January-March 2023) will include the total amounts from Q1, PLUS the amounts incurred in Q4.** The next QFR (Q2) will include the total amounts from Q2 + Q1 + Q3. This continues until the end of the provider's contract.

Quarterly Financial Report (QFR) Q&As	
Q: When are the Quarterly Financial Reports (QFRs) due?	**A:** The QFRs are **due on the 30th day of the month** following the end of the quarter. For example: Q1 (Jan-March) is due on April 30th.
Q: What should providers do if their QFR will be late?	**A:** If a QFR is late, it could delay your payment. Immediately contact **CDC.OPHE.Support@maine.gov** to inform the team of your delayed report.
Q: Do providers need to sign the QFRs?	**A:** Signatures are **not required** for the reports. Typing the signatory's name is sufficient.
Q: What does it mean to certify a QFR?	**A:** Providers must certify that **these reported expenses are accurate and allowable** to the program. The provider's signature indicates that the provider has certified their QFR.

Q: What should providers do if the report shows that they owe the Department?	**A:** In this case, the **Department will adjust future monthly payments** and notify the providers when returning the QFR.
Q: Where in the QFR form does a provider type in their financial data?	**A:** Input financial data in the Agreement Budget and Accrual Year to Date columns. **Do not type in the yellow area**-- it is formula based. 
Q: What should providers report in the Agreement Budget column on the QFR?	**A: The line items in Agreement Budget column should match the amounts from the provider's most recently approved budget.** The budget column should not change from quarter to quarter unless the budget has been revised and approved by the Department.
Q: What should providers report in the Accrual Year to Date column on the QFR?	**A:** In the Accrual Year to Date column, report all **accrued expenses** for each line item and revenue from the start of your contract to the end of the current reporting quarter. For accrued revenue, include all earned payments, **even if payments have not been received yet**.
Q: Where do providers report miscellaneous cost allowances?	**A:** Miscellaneous costs should be reported on the Miscellaneous line of the QFR. Additionally, **all costs falling under Miscellaneous must match the Miscellaneous items from the provider's approved budget.** **Please email CDC.OPHE.Support@maine.gov to ensure that the costs are allowable and reported correctly.**
Q: How does the provider know if their QFR has been accepted?	**A:** The QFR has been accepted if the **Department signs and returns the QFR** to the provider.

Agreement Closeout Report (ACR)

The ACR is a required financial report that serves as the final confirmation to make sure that the department paid the right amount of money to the provider. The ACR is always due to the Contracts Office no later than two months after the end of a contract. It is a best practice to submit the ACR and the final QFR together.

Agreement Closeout Report (ACR) Q&As	
Q: What is the difference between the QFR and the ACR?	**A:** The QFR is a financial report that must be submitted after the end of each quarter. The ACR is a financial report that is only submitted one time after the provider's contract has ended. The totaled **final expenses in the QFR and ACR should match**.
Q: When is the ACR due?	**A:** The ACR is always **due two months after the end of the contract or component**. Ex: For a contract period of 1/1/22-12/31/22, the ACR will be due to the Department no later than February 28, 2023.
Q: What should providers enter for revenue in the QFR and ACR if payment has not been received?	**A:** The QFR revenue should include payments that are earned for the period **even if all payments have not been received**. For the ACR, providers **should only include** payments that they **have been received**. This shows the Department the final amount that may be owed to the provider.

Have more questions or need some help? We're here for you!
Contact Maine.Support@pcgus.com to request individual technical assistance. Also, check out the OPHE Partners website for reporting resources, webinars, and other helpful topics.

Additional Key Points on Reporting

Accounting for Unreceived Payments

- **Q: What should providers enter for revenue in the QFR and ACR if a payment has not been received?**
- **A:** The QFR revenue should include payments that are earned for the period ***even if all payments have not been received***. For the ACR, providers should only include payments *if they are not received*. If the department owes a provider, the QFR and ACR need to reflect that in the reports.

Reporting for Multiple Contracts

- **Q: How should providers handle reporting multiple contracts for the QFR and ACR?**
- **A:** If a single provider has multiple contracts, they **must complete separate QFRs and ACRs for each contract**.

State of Maine Audit Tiers

In addition to QFRs and ACRs, providers must also meet any applicable standards for the presentation of financial statements and the Schedule of Expenditures of Department Agreements (SEDA), dollar thresholds for presentation of financial statements and the SEDA, record retention standards, internal control standards and timetables for reporting. The standards and requirements are dependent upon how much total revenue that providers receive from the State of Maine, which places providers into three tiers. Providers should consult Section 2 of the MAAP guidance to determine their applicable tier and requirements.

Program Reporting Requirements

All providers are required to submit program reports on OPHE-funded activities that detail the provider's activities and outputs for the performance period. This ensures that federal requirements are met and helps OPHE to work with providers that may need more resources and technical assistance to successfully achieve the intended outcomes of the contract. Program reporting may be due monthly or quarterly depending on the provider's contract requirements located in the Rider A of the contract. Quarterly Progress Report due dates are outlined in the Rider A of the provider's contract agreement. The report should be submitted by logging into and uploading the document to the Grantee Portal Dashboard. Failure to submit program reporting timely may result in payment delays to providers or contract termination as noted in Section VI.

Health Equity Infrastructure (HEI) Progress Reporting

HEI grantees must submit a Quarterly Progress Report. Any applicable data from collaborative CBOs, sub-recipients, and fiscally-sponsored providers must be included. Grantees will report on the following areas:

- Overall accomplishments, updates, or changes to the Intended Capacity Building Impact
- Capacity Plan Outcomes and Tasks including progress, successes, and challenges

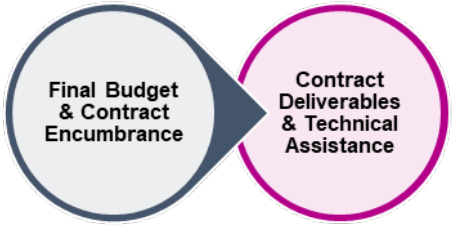
COVID-19 Community Resilience (CCR) Progress Reporting

CCR grantees must also submit a Quarterly Progress Report. Any applicable data from collaborative CBOs, sub-recipients, and fiscally-sponsored providers must be included. Grantees will report on overall progress, success, challenges, and support needed for each component of their Workplan.

Program Reporting Q&As	
Q: What format will providers use to submit program reports?	**A:** Providers should download their individual Progress Report template from their Portal Dashboard and upload the completed version as a Word document.
Q: When are Quarterly Progress Reports due?	**A:** HEI Quarterly Progress Reports are **due on the 15th day following the end of the quarter**. For example, Quarter 1 reporting (January-March) would be due by *April 15th*. CCR Quarterly Progress Reports are **due on the 30th day of the last month of the quarter**. For example, Quarter 1 (January-March) would be due *March 30th*.
Q: What if the 15th day of the following month falls on a weekend?	**A:** In this case, the forms will be due upon the **next business day**.
Q: What should providers do if they cannot complete the reporting forms by the due date?	**A:** Prior to the due date, e-mail **CDC-OPHE-Support@maine.gov** to notify staff that the report(s) will be delayed and **share the date by which the report will be submitted**. Please note that late report submissions could delay payment.
Q: Should providers submit multiple reports if they have subgrantees?	**A:** No, **compile all the reporting information from subgrantees** and include it in the agency's report.

V. Budget Development and Allowable Costs

Budget Development



After receiving an allocation letter with the final award amount, the provider must also complete a finalized budget, the Rider F, based on the final allocation amount. The budget must be submitted to OPHE and the ME DHHS Contracts Office for final approval before the provider's contract can be encumbered. The Department may also request clarifications and corrections from the provider.

It is critical for providers to submit their final budgets and respond timely to questions and correction requests. Failure to submit a budget or make required corrections slows down the contract encumbrance process and delays payments to providers, which may delay project work.

The Rider F Budget and Instructions can be found on the ME DHHS Contract Documents webpage. Providers should also consult The Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP), and 2 CFR 200 Subpart E.

De Minimis Rate for Indirect Costs

Providers that do not have a current federally negotiated indirect cost rate may use a de minimis rate of 10% of modified total direct costs (MTDC) in their budgets. 2 CFR § 200.1 defines MTDC as all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first $25,000 of each subaward. MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. No documentation is necessary to justify the 10% de minimis rate, but providers must consistently use this method once selected. Costs cannot be double charged or inconsistently charged as both direct and indirect costs. See 2 CFR § 200.414(f) for more information

Budget Development Q&As	
…hen should …roviders develop their program's budget?	**A:** Once a contract is in the award process, providers will receive an **allocation letter** that provides the actual amount the provider's contract is for. Providers are **required to submit a budget based on the award amount outline in the allocation letter**. Providers have 10 (ten) days from the date the allocation was sent to submit the new budget to Maine.
Q: Can a provider re-submit the budget they created in response to the RFA?	**A: No.** The provider will need to submit a completed budget with the information contained in the allocation letter.

Budget Development Q&As	
Q: How should contract budgets be submitted?	**A:** Providers should **submit the completed budget forms electronically in Excel** by email to **contract-budgets.dhhs@maine.gov**.
Q: What comprises the Budget Forms and Rider F package?	**A:** The Budget Forms and Rider F package is a Microsoft Excel workbook consisting of the forms outlined below. Budget Form 1 Revenue Sources Budget Forms 2-5 Expenses and Supporting Detail • Budget Form 2 Expenses • Budget Form 3 Direct Personnel Expenses • Budget Form 4 Indirect Allocation Summary • Budget Form 5 Expense Details Rider F-1 Pro-Forma Rider F-2 Agreement Compliance Form
Q: What is the Rider F-1 Pro-Forma?	**A:** The Rider F-1 Pro-Forma **summarizes the revenue and expenses information** from the budget forms and determines the appropriate agreement closeout as required by MAAP.
Q: What is the Rider F-2 Agreement Compliance Form?	**A:** The Agreement Compliance Form **identifies the compliance requirements** that must be considered in audits of agreements between the Department and a provider.
Q: Are Forms 2-A through 5-A required?	**A: Yes.** Providers must complete Budget Forms 2-A through Budget Form 5-A because these forms are supporting schedules for Budget Form 2 and provide the required, detailed information on expenses summarized on Budget Form 2. **Providers must note that the amounts on Form 2 must agree with the amounts on Form 5**.
Q: How much detail should providers include in Form 5 Expense Details and 5-A	**A:** Providers should provide detailed information that supports **each line item**. When multiple expenses fall within a line item (ex. Materials/Supplies) providers should include **details for each expense** including the cost. These details should be provided in Column 3 titled “Detail.” Find an example below.

Budget Development Q&As

Supplemental Information?	EXPENSE DETAILS LINE / COLUMN1 / COLUMN2 / COLUMN 3 NAME OF LINE ITEM / AMOUNT (from Form 2) / DETAIL (Use Form 5A if this space is insufficient for required informa 19 MATERIALS/SUPPLIES $ 1,900 Supplies for vaccine events $1480 (including but not lim to paper, folders, markers, pens, toner, etc.) Printing & Stationary $270 Photocopy $150
Q: What is MAAP?	**A:** The Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP) is an agency within Maine's Department of Health and Human Services. MAAP has established **regulations for accounting, auditing, and administrative requirements** for community agencies who receive funding from contracted agreements with ME DHHS.
Q: Where can providers find the current budget forms?	**A:** Providers can retrieve the current budget forms from the **Department of Health and Human Services website, under Contract Management**.

Budget Revisions

Providers are encouraged to periodically review their budget and compare their planned revenue and expenses to their actual cash flow and expenses. By regularly reviewing and comparing expenses, providers can determine whether their costs are still in alignment with their approved budget throughout the duration of the contract. If not, providers may find it necessary to amend the budget during the year. Maine DHHS has processes and requirements in place to execute providers' budget revisions, and budget revisions will be addressed on a case by case basis by the provider's OPHE Program Manager. Providers who wish to revise a contract budget should email CDC-OPHE-Support@maine.gov and their designated Program Manager providing a description of the justification for the revision. Providers must discuss the revision with their OPHE Program Manager before any changes are made. Providers should also review the Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP) for further guidance on budget revisions.

Budget Revisions Q&As

Q: What are the MAAP rules regarding budget revisions?	**A:** Below are the MAAP rules regarding revisions to contracted budgets: • Total expenses in personnel (budget form 2, lines 3-7) and all other category (budget form 2, lines 10-34) exceed the budgeted amount **for that category** by at least 10% or $10K, whichever is greater, • Total expenses per subcontract vary from the budgeted amount by at least 10% or $1,000, whichever is greater, • Total expenses in the equipment category exceed the budgeted amount by at least 10% or $1,000, whichever is greater, and • Total agency commitment differs from the budgeted amount.
Q: What should I do if I want to revise my budget?	**A: Providers must first contact their designated OPHE Program Manager** if they wish to revise their program budget. Budget revisions are addressed on a case by case basis. Providers should include **CDC-OPHE-Support@maine.gov** when emailing about a budget revision.
Q: How can a provider revise a contracted budget?	**A:** Providers must make the needed changes to their latest reviewed budget workbook, **highlighting each expense changed, and save the workbook with "Revised" included in the file name**. Then, email the revised budget to **contract-budgets.dhhs@maine.gov at least 60 days before contract component end**. In the cover email, providers should explain which Forms and Line items they are requesting to revise and why.

Allowable Activities and Costs

Funds provided through OPHE awards are subject to review and audit. Providers should review their contracts for allowable cost guidelines, as well as MAAP and federal guidance to ensure their expenditures are allowable under the contract agreement and federal regulations. As a reminder, all contract expenditures are subject to review and audit. For any questions regarding whether a cost is allowable, please email CDC-OPHE-Support@maine.gov

Allowable Activity and Cost Guidelines

Providers can reference the Allowable Activity and Cost Guidelines as guidance when determining what activities and costs are allowable. By applying the guidelines, providers can ensure that their activities and costs align with the contract work and adhere to state and federal regulations.

Guideline	Meaning	Allowable Example
Reasonable	**Costs are comparable** to costs the agency has incurred for other programs and are similar to costs incurred by other agencies.	Marketing materials for a vaccine event **purchased at a fair market rate.**
Necessary	Costs are incurred to fulfill the purpose of the award or costs that are vital to sustain the award's operations.	Purchasing software needed for the data collection and accounting **as required by the award.**
Allowable	Costs are allowed under federal and state regulation *(ex. **Rider A of contract**).*	The cost is allowable per OPHE and federal guidance *(2 CFR 200 Subpart E).*
Allocable	The cost is directly tied to the activities of the award and the cost can be distributed to other beneficiaries.	Payroll expenses for employees working on multiple grants is **proportionately shared by funding sources.**

Health Equity Infrastructure Allowable Costs

Allowable use of funds for the Health Equity Infrastructure funding may include, but are not limited to:

Health Equity Infrastructure Allowable Costs

a. **Staffing and/or consultant costs (including benefits, supplies, and other related costs) associated with the proposed project, including but are not limited to:**
   i. **Financial management (e.g., bookkeepers, finance managers, accountants);**
   ii. **External communication (storytelling, marketing/PR, website, social media, radio);**
   iii. **Translation / interpretation; and/or**
   iv. Strategic planning.

Health Equity Infrastructure Allowable Costs

b. Technology / data system-related costs (e.g., laptops, printers, software, databases).
c. Professional development / trainings for staff, including staff supports to increase wellness and resiliency and reduce burn-out with the COVID-19 response (e.g., consultant supports, training fees)
d. Conferences and meetings related to capacity building and/or reducing COVID-19 disparities (e.g., staff development retreats, community planning sessions, travel costs associated with these activities)
e. Facility-related expenses for COVID-19 related activities (e.g., long-term leases, facility upgrades).
f. Pilot projects to advance health equity and/or social determinants of health within the organization or community.

Allowable Costs for CBO Collaboratives

a. Consultants or staff with the capacity to be shared across small organizations to address organizational needs, specifically:
    i. Culturally relevant support/training related to finance, government contracts, and business planning.
    ii. Tracking appropriate use of time to multiple grants/funding sources through technology systems.
    iii. Website development.
    iv. Strategic planning.
    v. Wellness services for staff.
b. Intermediary / fiscal sponsor organizations that can support smaller and emerging CBOs that address root causes of COVID-19 health disparities.
c. Networks that advance the interests, training, and capacity of partner organizations (such as community health worker organizations, or other types of organizations that form their own networks).
d. Community-based referral systems to promote effective collaboration and coordination between CBOs and other organizations that they partner with to achieve their mission.

Non-Allowable Costs

a. Duplicating or supplanting funding received from other federal or State resources.
b. Debt restructuring and/or bad debt;
c. Defense and prosecution of criminal and civil proceedings, and claims;
d. Donations and contributions;
e. Entertainment;
f. Alcoholic beverages;
g. Fines and penalties;
h. Goods or services for personal use;
i. Interest expenses;
j. Lobbying; and/or
k. Patent costs.

COVID-19 Community Resilience Funding Allowable Costs

Allowable use of funds for the COVID-19 Community Resilience funding may include, but are not limited to the following costs for each component:

Component A: Health Communities

1. Staffing and/or consultant costs (including benefits, supplies, and other related costs) associated with the Provider's approved workplan AND any of the following activities:

- **a. Linking community members to or providing enrollment assistance with food and nutrition resources, housing resources, social supports and services, broadband internet, and other services that help to reduce COVID-19severity.**
- **b. Providing culturally relevant and linguistically appropriate health education around health conditions, including social determinates of health, that increase COVID-19 severity.**
- **c. Implementing evidence-based curricula addressing conditions that may put a person at increased risk of COVID-19, such as chronic health conditions or addressing maternal and child health.**
- d. Assisting community members to make medical appointments or enroll in health services that help to reduce conditions that put a person at increased risk of COVID.

2. Other community services that help to reduce the root causes of COVID-19 cases, hospitalizations, and deaths
3. Supervision of staff required to complete program activities.
4. Supplies necessary to complete program activities, including food for meetings, retreats, workshops, or other events whose primary purpose is the dissemination of public health information, but not food for community distribution without prior approval.
5. Travel costs necessary to complete program activities and/or for program staff professional development and training.
6. Interpretation and translation expenses.
7. Program evaluation expenses.
8. Technology costs necessary to complete program activities.
9. Indirect expenses in accordance with the Provider's indirect costs agreement with DHHS.

Component B: Vaccine Equity

1. **Staffing and/or consultant costs (including benefits, supplies, and other related costs) associated with the Provider's approved workplan AND any of the following activities:**
   - **a. Implement educational campaign to increase vaccination acceptance.**
   - **b. Hold listening sessions/ town halls to promote COVID-19 vaccination.**
   - **c. Develop and implement activities supporting COVID-19 vaccination.**
   - **d. Develop culturally appropriate materials supporting COVID-19 vaccination.**
   - **e. Expand COVID-19 vaccination efforts.**
   - **f. Hold pop-up or mobile vaccination clinics in the community.**
   - **g. Simplify patient registrations process.**
   - **h. Increase culturally competent staffing for COVID-19 vaccination efforts.**
   - **i. Translate materials for COVID-19 vaccination.**
   - **j. Develop and/or support COVID-19 vaccine communications campaigns.**
2. Supervision of staff required to complete program activities.

Component A: Health Communities
3. Supplies necessary to complete program activities, except that food is NOT allowable for Vaccine Equity activities.
4. Travel costs necessary to complete program activities and/or for program staff professional development and training.
5. Interpretation and translation expenses.
6. Program evaluation expenses.
7. Technology costs necessary to complete program activities.
8. Indirect expenses in accordance with the Provider's indirect costs agreement with DHHS.
Non-Allowable Costs Under Either Component
1. **Activities that are not related to the purpose of each component or the Provider's work plan;**
2. **Duplicating or supplanting funding received from other federal or State resources;**
3. **Debt restructuring and/or bad debt;**
4. **Defense and prosecution of criminal and civil proceedings, and claims;**
5. **Donations and contributions;**
6. **Entertainment;**
7. **Alcoholic beverages;**
8. **Fines and penalties;**
9. **Goods or services for personal use;**
10. **Interest expenses;**
11. **Lobbying;**
12. **Patent costs;**
13. **Medical expenses including the cost of vaccines, and/or;**
14. Other unallowable costs under applicable Federal or State contract and grant rules.

Other Allowable Costs Guidance

Vehicles

Purchasing a vehicle may be allowable if it is deemed necessary to perform the work of the grant but vehicle leasing is encouraged. Before the purchase of vehicle(s), the provider will need to submit a prior approval request to OPHE with the following information:

- Explain the justification for the purchase of the vehicle(s) – including why the vehicle can't be leased
- Provide an analysis of purchasing versus leasing a vehicle
- Provide quotes or basis for pricing
- State the purpose of the vehicle(s)
- Provide disposition plans for the vehicle(s) at the end of the project

If vehicle purchase is approved, providers will need to provide the following within 30 days of purchase of the vehicle(s):

- A copy of the original invoice of the vehicle(s) purchased
- The Vehicle Identification Number (VIN)
- Proof of insurance on all vehicle(s) purchased
- A copy of the recipient organization's mileage usage log
- A copy of the operation manual for driving a recipient organization's vehicle

Also, vehicles fall under the category of capital equipment. Any organizations purchasing vehicles or other capital equipment should adhere to the requirements around capital equipment in the next section.

Alteration, Renovation, Construction, and other Capital Improvement Costs
Renovations, equipment, and other capital expenditures that support grant activities may be allowable, but **the provider must seek prior approval from OPHE and submit written justification for the purchase** that demonstrates how the renovations are critical to performing the work of the grant. Once the provider is advised that the cost is allowable, the provider will need to provide three quotes to OPHE.

Alteration and renovation (A&R) costs include modernization of existing facilities, which may include alteration, renovation, remodeling, improvement, expansion, or repair; provision of equipment necessary to make the building suitable for use by a particular program; and the modernization, or completion, of shell space (a closed but unfinished area). Minor A&R costs are allowable unless inconsistent with program design.

Construction and other modernization costs are allowable only when authorized by OPHE. Construction activities may include construction of a new facility or projects in an existing building that are considered to be construction, such as relocation of exterior walls, roofs, and floors; attachment of fire escapes; or completion of unfinished shell space to make it suitable for human occupancy.

Capital equipment is defined as new, used, or replacement equipment that is tangible personal property (including information technology systems), has a useful life of more than one year, and has a per unit value of more than $5,000 or the provider's established capitalization level (*whichever is lesser*). A vehicle should be considered capital equipment. Capital equipment should be expensed generally through depreciation and should be expensed as either a direct or indirect cost depending on how the intended use of the equipment. See 2 CFR § 200.1 for more information. Providers should have an equipment management system that includes the following elements:

- A written equipment management policy
- Records that adequately identify equipment, including location
- Physical inventory at least every two years
- Control procedures to prevent loss, damage, or theft
- Adequate maintenance procedures

Food Purchases
Food purchases (meals, light refreshments, or beverages) may be allowable under certain circumstances. There needs to be a clear connection between the activity and the contract agreement's purpose and activities. **Food purchases that may be allowable need to receive written approval from OPHE before being made**.

Food purchases are not allowable for:

- Conferences, workshops, symposia, or meetings

Food purchases that may be allowable:

- Requests that address food insecurities, nutritional support, food delivery or pickup as part of quarantine and isolation services
- Purchasing assistance programs (using incentives, generic gift cards, vouchers)
- Purchases of culturally relevant food with the intention of distributing while disseminating public health information
- Food-related costs for a conference that is supporting the primary activities or operation of the agreement

Allowable Costs Q&As	
Q: What are allowable costs?	**A:** Allowable costs are costs that can be paid by a provider's contract or grant. A cost is allowable only if it meets the Reasonable, Necessary, Allowable, and Allocable guidelines.
Q: How do providers determine whether an activity and its cost are allowable?	**A:** Providers should review their approved contract's Rider A, apply the allowable activity and cost guidelines, and ask OPHE Support or the program's OPHE contact for clarity.
Q: Why is it important to only spend grants funds on allowable costs?	**A:** All grant funds are **subject to review and audit**. Thus, providers must ensure their expenditures are permissible under the contract agreement and federal regulations. In addition to adhering to the guidelines for Allowable Costs and the Rider A, providers must **save all invoices, receipts, and proof of payments** for all contract expenditures.
Q: What are examples of allowable costs?	**A:** Examples of allowable costs include the following: • Personnel expenses for staff performing contract related activities • Marketing materials for a vaccine pop-up event • Purchasing software needed for data collection and accounting • Purchasing supplies for vaccine events • Professional services such as an accountant • Client transportation
Q: What resource can providers use to determine if my activity or expense is allowable?	**A:** Providers can reference their **contract's Rider A to check for eligibility requirements** if providing services for individuals. Providers can also **review the activities and associated requirements in the Rider A**. When in doubt as to whether a cost or activity is allowable, please email CDC-OPHE-Support@maine.gov for clarification.

Q: How is cost allocation related to allowable costs?	**A:** If a cost benefits two or more projects or activities in proportions that can be easily determined, **the cost must be allocated to the projects based on the proportional benefit**. Staff hours are an example of an allocable cost. Providers should use timesheets to document when staff are fulfilling work in adherence to the grant. By tracking these data, **providers will have documentation to support the staff costs incurred only for fulfilling the grant work** as opposed to work outside of the grant agreement.

VI. Monitoring and Corrective Action

Program Monitoring

All providers receiving funding from OPHE are required to undergo periodic sub-recipient monitoring. OPHE Program staff are responsible for conducting annual programmatic monitoring of providers and DHHS' Division of Contract Management and Division of Audit are responsible for conducting fiscal review and audits of OPHE providers. OPHE uses this process to ensure that sub-recipients meet contract requirements, comply with Federal and State rules/regulations surrounding the sub-recipient award, and to better understand the compliance risk for each sub-recipient organization. Sub-recipient monitoring is an on-going process that involves active communication with sub-recipients, close understanding of the work that they perform, review of documentation provided to the Department, and a site visit (virtual or in-person) at least one per year.

OPHE staff and contractors conduct a formal monitoring visit with each sub-recipient that focuses on all of the contracts they may hold with OPHE. This monitoring visit may be conducted virtually or in person and will involve reviews of policies and procedures, program expenses, activities, and performance. It will also include meetings with the organization's staff members and clients as appropriate determine. Following annual meetings, OPHE staff will follow up with providers at high risk for non-compliance with in-person site visits and additional monitoring practices. Site visits will usually include interviews with leadership, staff who actually carry out responsibilities, and community members served (when possible). After the monitoring visit has concluded, OPHE Program staff will issue a report to the provider with the results of the visit, and any next steps that the provider may need to take to improve compliance and remain in good standing with OPHE. If there are significant issues that need to be addressed, the provider may be placed under Corrective Action to help the provider attain compliance.

Corrective Action

Throughout the contract period or after receiving a formal monitoring report from OPHE, grantees may be identified as high-risk and/or have findings that require active correction. If so, the provider will be placed under corrective action and may need to work together with their OPHE Program Manager to develop a **Corrective Action Plan (CAP).** Failure to participate in the corrective action process and resolve the identified issues may result in payments being withheld or contract termination. Therefore, it is critical that providers respond timely to OPHE

communications regarding corrective action. OPHE is committed to supporting and working with providers throughout the corrective action process so they can make the necessary changes to successfully perform their grant projects and remain in good standing with the Department.

Corrective Action Plan

The CAP is a document that outlines the areas of concern identified either during the monitoring or throughout the contract period. The purpose of the CAP is to develop a clear plan with the specific steps that the provider will take to correct the findings or prevent them from occurring in the future. The CAP will also specify the timelines for correcting each area.

Corrective Action: Payments and Contract Termination

Corrective action is not limited to monitoring results. If a provider does not meet the requirements of their contract, they will be contacted to notify them of the issue and given a deadline by which to correct it. Payments are subject to the provider's compliance with all items set forth in their contract agreement and subject to the availability of funds. An organization may be placed under corrective action and have payments delayed or contracts terminated due to the following reasons:

A. The Provider has not submitted required program and fiscal reports.
C. There is an under delivery of services.
D. Services have been provided to ineligible recipients.
E. An audit finding shows that the Provider holds an overpayment from a prior Contract.
F. The Provider has not met obligations for prior contracts for which this is a renewal.
G. Other circumstances where, in the judgment of the Department, delay or reduction of payment is appropriate.

OPHE will make every effort to communicate and work together with providers to help bring them back into compliance. However, if an organization does not respond to communications from the Department or make efforts to address the issue, the Department will have no choice but to proceed to terminate the provider’s contract in accordance with the terms and conditions of the provider’s contract agreement.

Questions about this handbook and requests for support may be submitted via email to CDC-OPHE-Support@maine.gov.