

Ryan White Part D Budget and Expenditures Reporting Forms Instructions

The Ryan White Budget and Expenditure Reporting Forms have been consolidated into one form in Microsoft Excel.

Columns from left to right on the Excel spreadsheet include: “Expenditure Category”, “Budget Allocation”, “1st Quarter”, “2nd Quarter”, “3rd Quarter”, “4th Quarter”, “Total Expenses to Date”, and “Contract Funds Remaining”.

- Expenditure Category – this column shows the allowable categories for Ryan White expenses.
- Budget Allocation – this column is to show your planned budget for the grant year.
- 1st Quarter – this column is used to report your first quarter RW expenditures
- 2nd Quarter – this column is used to report your second quarter RW expenditures
- 3rd Quarter – this column is used to report your third quarter RW expenditures
- 4th Quarter – this column is used to report your fourth quarter RW expenditures
- Total Expenses to Date – this column will automatically add the columns “1st Quarter”, “2nd Quarter”, “3rd Quarter”, and “4th Quarter” showing your expenses to date when the quarterly reports are entered.
- Contract Funds Remaining – this column automatically calculates those funds remaining by subtracting the “Total Expenses to Date” from the “Budget Allocation”.

Budget Allocation: The budget allocation is your budget by service category and operating category for the upcoming grant year.

Quarterly Expenditure Reports: For each of the quarterly reports, you will use this same form, filling in the expenditures in the column matching the quarterly report.

Year End Expenditures Reporting: After recording all 4 quarters expenditures, the “Total Expenses to Date” column will auto-calculate in the Excel spreadsheet. This will complete your Year-End Report.

Please note:

The report still includes budgeting and reporting by both Service Category and Operating Category (specific instructions follow below).

How to Report Expenditures for the Quarterly and Year End Reports:

Provide an accounting of funds expended by category during the reporting period. Under expenditures, you are looking at the amount of funds expended during the reporting period in two ways, the first by service category and the second by operating category. Totals for both categories should be the same.

EXPENDITURES By Service Category

CORE SERVICES:

1. ***Outpatient/Ambulatory medical care (health services)*** is the provision of professional diagnostic and therapeutic services rendered by a physician, physician's assistant, clinical nurse specialist, or nurse practitioner in an outpatient setting. Settings include clinics, medical offices, and mobile vans where clients generally do not stay overnight. Emergency room services are not outpatient settings. Services includes diagnostic testing, early intervention and risk assessment, preventive care and screening, practitioner examination, medical history taking, diagnosis and treatment of common physical and mental conditions, prescribing and managing medication therapy, education and counseling on health issues, well-baby care, continuing care and management of chronic conditions, and referral to and provision of specialty care (includes all medical subspecialties). *Primary medical care* for the treatment of HIV infection includes the provision of care that is consistent with the Public Health Service's guidelines. Such care must include access to antiretroviral and other drug therapies, including prophylaxis and treatment of opportunistic infections and combination antiretroviral therapies.
2. ***Oral health care*** includes diagnostic, preventive, and therapeutic services provided by general dental practitioners, dental specialists, dental hygienists and auxiliaries, and other trained primary care providers.
3. ***Health Insurance Premium & Cost Sharing Assistance*** is the provision of financial assistance for eligible individuals living with HIV to maintain a continuity of health insurance or to receive medical benefits under a health insurance program. This includes premium payments, risk pools, co-payments, and deductibles.
4. ***Home Health Care*** includes the provision of services in the home by licensed health care workers such as nurses and the administration of intravenous and aerosolized treatment, parenteral feeding, diagnostic testing, and other medical therapies.
5. ***Home and Community Based Health Services*** includes skilled health services furnished to the individual at the individual's home, based on a written plan of care established by a case management team that includes appropriate health care professionals.
6. ***Hospice services*** include room, board, nursing care, counseling, physician services, and palliative therapeutics provided to clients in the terminal stages of

- illness in a residential setting, including a non-acute-care section of a hospital that has been designated and staffed to provide hospice services for terminal clients.
7. ***Mental health services*** are psychological and psychiatric treatment and counseling services offered to individuals with a diagnosed mental illness, conducted in a group or individual setting, and provided by a mental health professional licensed or authorized within the State to render such services. This typically includes psychiatrists, psychologists, and licensed clinical social workers.
 8. ***Medical nutrition therapy*** is provided by a licensed registered dietitian outside of a primary care visit and includes the provision of nutritional supplements. Medical nutrition therapy provided by someone other than a licensed/registered dietitian should be recorded under psychosocial support services.
 9. ***Medical case management services (including treatment adherence)*** are a range of client-centered services that link clients with health care, psychosocial, and other services. The coordination and follow-up of medical treatments is a component of medical case management. These services ensure timely and coordinated access to medically appropriate levels of health and support services and continuity of care, through ongoing assessment of the client's and other key family members' needs and personal support systems. Medical case management includes the provision of treatment adherence counseling to ensure readiness for, and adherence to, complex HIV/AIDS treatments. Key activities include (1) initial assessment of service needs; (2) development of a comprehensive, individualized service plan; (3) coordination of services required to implement the plan; (4) client monitoring to assess the efficacy of the plan; and (5) periodic re-evaluation and adaptation of the plan as necessary over the life of the client. It includes client-specific advocacy and/or review of utilization of services. This includes all types of case management including face-to-face, phone contact, and any other forms of communication.
 10. ***Substance abuse services outpatient*** is the provision of medical or other treatment and/or counseling to address substance abuse problems (i.e., alcohol and/or legal and illegal drugs) in an outpatient setting, rendered by a physician or under the supervision of a physician, or by other qualified personnel.

SUPPORT SERVICES

11. ***Case management (non-medical)*** includes the provision of advice and assistance in obtaining medical, social, community, legal, financial, and other needed services. Non-medical case management does not involve coordination and follow-up of medical treatments, as medical case management does.
12. ***Child care services*** are the provision of care for the children of clients who are HIV-positive while the clients attend medical or other appointments or Ryan White Program-related meetings, groups, or training. **NOTE: This does not include child care while a client is at work.**
13. ***Pediatric development assessment and early intervention services*** are the provision of professional early interventions by physicians, developmental psychologists, educators, and others in the psychosocial and intellectual

- development of infants and children. These services involve the assessment of an infant or a child's developmental status and needs in relation to the education system, including early assessment of educational intervention services. They include comprehensive assessment, taking into account the effects of chronic conditions associated with HIV, drug exposure, and other factors.
14. ***Emergency financial assistance*** is the provision of short-term payments to agencies or establishment of voucher programs to assist with emergency expenses related to essential utilities, housing, food (including groceries, food vouchers, and food stamps), and medication when other resources are not available.
NOTE: Part A and Part B programs must be allocated, tracked and report these funds under specific service categories as described under 2.6 in DSS Program Policy Guidance No. 2 (formally Policy No. 97-02).
 15. ***Food bank/home-delivered meals*** include the provision of actual food or meals. It does not include finances to purchase food or meals. The provision of essential household supplies such as hygiene items and household cleaning supplies should be included in this item. Includes vouchers to purchase food.
 16. ***Health education/risk reduction*** is the provision of services that educate clients with HIV about HIV transmission and how to reduce the risk of HIV transmission. It includes the provision of information; including information dissemination about medical and psychosocial support services and counseling to help clients with HIV improve their health status.
 17. ***Housing services*** are the provision of short-term assistance to support emergency, temporary or transitional housing to enable an individual or family to gain or maintain medical care. Housing-related referral services include assessment, search, placement, advocacy, and the fees associated with them. Eligible housing can include both housing that does not provide direct medical or supportive services and housing that provides some type of medical or supportive services such as residential mental health services, foster care, or assisted living residential services.
 18. ***Legal services*** are the provision of services to individuals with respect to powers of attorney, do-not-resuscitate orders and interventions necessary to ensure access to eligible benefits, including discrimination or breach of confidentiality litigation as it relates to services eligible for funding under the Ryan White Program. It does **not** include any legal services that arrange for guardianship or adoption of children after the death of their normal caregiver.
 19. ***Linguistics services*** include the provision of interpretation and translation services.
 20. ***Medical transportation services*** include conveyance services provided, directly or through voucher, to a client so that he or she may access health care services.
 21. ***Outreach services*** are programs that have as their principal purpose identification of people with unknown HIV disease or those who know their status so that they may become aware of, and may be enrolled in care and treatment services (i.e., case finding), not HIV counseling and testing nor HIV prevention education. These services may target high-risk communities or individuals. Outreach programs must be planned and delivered in coordination with local HIV prevention outreach programs to avoid duplication of effort; be targeted to populations known through local epidemiologic data to be at disproportionate risk

- for HIV infection; be conducted at times and in places where there is a high probability that individuals with HIV infection will be reached; and be designed with quantified program reporting that will accommodate local effectiveness evaluation.
22. ***Permanency planning*** is the provision of services to individuals with respect to powers of attorney, do-not-resuscitate orders, and interventions necessary to ensure access to eligible benefits, including discrimination or breach of confidentiality litigation as it relates to services eligible for funding under Ryan White.
 23. ***Psychosocial support services*** are the provision of support and counseling activities, child abuse and neglect counseling, HIV support groups, pastoral care, caregiver support, and bereavement counseling. Includes nutrition counseling provided by a non-registered dietitian but excludes the provision of nutritional supplements.
 24. ***Referral for health care/supportive services*** is the act of directing a client to a service in person or through telephone, written, or other type of communication. Referrals may be made within the non-medical case management system by professional case managers, informally through support staff, or as part of an outreach program.
 25. ***Rehabilitation services*** are services provided by a licensed or authorized professional in accordance with an individualized plan of care intended to improve or maintain a client's quality of life and optimal capacity for self-care. Services include physical and occupational therapy, speech pathology, and low-vision training.
 26. ***Respite care*** is the provision of community or home-based, non-medical assistance designed to relieve the primary caregiver responsible for providing day-to-day care of a client with HIV/AIDS.
 27. ***Substance abuse services—residential*** is the provision of treatment to address substance abuse problems (including alcohol and/or legal and illegal drugs) in a residential health service setting (short-term).
 28. ***Treatment adherence counseling*** is the provision of counseling or special programs to ensure readiness for, and adherence to, complex HIV/AIDS treatments by non-medical personnel outside of the medical case management and clinical setting.
 29. ***Clinical Quality Management*** – Includes costs required to maintain a clinical quality management program that provides medical services consistent with the most recent HHS guidelines for the treatment of HIV/AIDS and related opportunistic infections; develops strategies for ensuring that such services are consistent with the guidelines; and ensures that improvements in the access to and quality of HIV health services are addressed.
 30. ***Administration/Indirect*** - Includes costs associated with depreciation or use allowances on buildings and equipment; operating and maintaining facilities; general administration such as the salaries and expenses of executive officers, personnel administration and accounting; overhead and indirect costs (including an agency's established indirect rate)- NOTE: not all agencies will have an

established indirect rate; management and oversight activities of specific programs; program support activities such as quality assurance and quality control; developing funding applications and proposals; receipt and disbursal of funds; development and establishment of reimbursement and accounting systems; preparation or routine programmatic and financial reports including the CADR report; compliance with contract conditions and audit requirements; subcontract monitoring and reporting, through telephone consultation, written documentation or on-site visits.

NOTE: Certain costs may be defined as service costs if they are directly related to provision of services; e.g. salaries of case managers, portions of telephone costs of case managers performing case management functions; etc. These costs should be reflected in the appropriate service categories in the table "Expenditures by Service Category". In the table "Expenditures by Operating Expenses they should be reflected in the "Other" category listed as "Service Costs" or "Supplies", "Equipment" as appropriate.

31. Total Expenditures by Service Category- total expenditures for reporting period for services.

EXPENDITURES By Operating Category

- 1. Personnel -** Salaries
- 2. Fringe –** Fringe benefits
- 3. Travel –** Travel expenses incurred to conduct agency business (mileage, lodging, meals, etc.).
- 4. Supplies -** Reserve provisions necessary to conduct business (cost usually does not exceed \$500).
- 5. Equipment -** Provisions necessary to conduct business (cost usually exceeds \$500).
- 6. Contractual -** Reimbursable services provided by another entity through written agreements
- 7. Other -** Any other costs that do not appear in the categories listed
- 8. Administration/Indirect-** Same as #30 above.
- 9. Total Expenditures By Operating Category-** total expenditures for reporting period; should equal amount listed in total for service categories (line 31).