

**SOP Number 16-3BAR**

**SOP Title Budget Amendment Form Instructions**

	<b>NAME</b>	<b>TITLE</b>	<b>SIGNATURE</b>	<b>DATE</b>
<b>Author</b>	Miller, Virginia	Deputy Director of Administration		
<b>Reviewer</b>	OVS Grants Staff			
<b>Authoriser</b>	Miller, Virginia	Deputy Director of Administration		

<b>Effective Date:</b>	12/1/2016
<b>Review Date:</b>	

<b>READ BY</b>			
<b>NAME</b>	<b>TITLE</b>	<b>SIGNATURE</b>	<b>DATE</b>

## 1. PURPOSE

The purpose of the Office of Victim Services (OVS) Budget Amendment Request (BAR) form is to allow Victim Assistance Programs (VAP) to propose revisions to their approved contract budgets.

OVS contracts, funded with a combination of state and federal Victim of Crime Act (VOCA) funds, are designed to provide direct services to crime victims. Therefore, OVS contracts primarily fund positions that provide direct services to crime victims at VAPs. As the administrator of these contracts and the entity with fiduciary responsibility for VOCA funds, OVS must account for the spending of these dollars and ensure that contract dollars are spent in accordance with the executed contract, state regulations and VOCA regulations. The approved budget is a key part of the executed contract for it clearly documents how a VAP intends to expend both grant funds and funds used for match.

Recognizing that budgets are spending plans for an entire contract year and that unforeseen changes may necessitate modifications to the spending plan, OVS allows VAPs to request changes to their spending plan. Significant changes to the spending plan, such as any changes to personal services spending, changes between categories of spending with non-personal services spending, or adding new lines of expenditure within a category of expenditure must be requested and approved by OVS prior to implementation.

## 2. SCOPE

Initially, the contract budget is submitted as part of a VAP's proposal in response to the OVS Request for Proposals (RFP). Once a proposal is approved for funding, the budget amounts and line items within the budget may be modified through the award and contract negotiation process. The final approved budget that is executed with the contract is the budget for a particular contract year. Generally, changes can only be made to the budget with the advance approval of OVS. Changes are requested and approved via a budget amendment.

This procedure document describes how to complete a BAR form and how to use the form to achieve both programmatic and fiscal ends. It also documents responsibilities and duties of both OVS and VAP staff so that requirements and expectations for all parties are clear.

## 3. DEFINITIONS

*Equipment:* Traditionally, any item with a unit cost of \$1,000 or more and a useful life of more than two years.

*Full Time Equivalent:* is a unit of measure which is equal to one filled, full-time, annual-salaried position.

*Non-Personal Services:* represent costs for other than salaries and non-wage (fringe benefits) compensation. Subsets of non-personal services include: contractual, travel, equipment, space/property/utilities, and operating expenses (such as printing, and supplies).

*Operating expenses:* are costs for supplies and materials and other expenses for the program to function.

*Personal Services*: represents costs for salaries and non-wage (fringe benefits) compensation.

#### 4. RESPONSIBILITIES

OVS staff are responsible for:

- Reviewing the budget amendment request;
- Ensuring that all computations on the budget amendment are accurate and consistent;
- Confirming that match is calculated correctly and is sufficient to meet the 20% match requirement (5 % under 2014 contracts and any associated renewals and 0% under 2016 VOCA regulations, for federally recognized American Indian or Alaska Native tribes or projects that operate on tribal lands);
- Verifying that the current, OVS-approved budget is the version that the program is using as the starting point for the proposed budget;
- Ensuring that all items in the proposed BAR for both OVS funds and funds used as match are VOCA allowable; and
- Ensuring that a requested BAR is:
  - for future expenditures; and
  - is justified and adequately explained in the narrative sections of the BAR document.

VAP staff are responsible for:

- Ensuring that BARs are requested for future expenditures only;
- Verifying that computations are accurate;
- Ensuring that OVS Grant Funds and Funds Used as Match are recorded in the appropriate columns and cells within each Tab in the spreadsheet;
- Ensuring that match is sufficient to meet the 20% match requirement; formula to determine match:  $(\text{Award amount} \div .80) - \text{award amount}$ ;
- Confirming that the most current OVS-approved budget is the budget the program is using as the starting point for the proposed amendment;
- Ensuring that all positions on the position description form are included on the personnel service detail pages;
- Confirming that all titles on the position description form and personnel services detail pages match;
- Indicating on the personal service detail form if a salary is anticipated to increase over the course of the contract year by listing the position twice and indicating the initial salary on one line and the increase and when it will be implemented on the second line;
- Verifying that OVS Grant Funds are used for VOCA allowable purposes only;

- Ensuring that funds used for match are used for VOCA allowable purposes as match spending is held to the same uses and limitations as OVS grant funds;
- Ensuring that approved BARs are implemented in a timely fashion and as approved; and
- Ensuring that OVS is notified of:
  - staffing changes;
  - changes in salary of positions funded on the grant by OVS funds or used for match and that these changes are approved by OVS in advance of implementation;
  - changes in percent of effort funded by OVS and that any change is approved by OVS in advance of implementation; and
  - changes in non-personal services subcategories of spending and obtaining OVS approval prior to implementing that change.

**5. SPECIFIC PROCEDURE**

VAP Staff should follow the instructions below when completing the BAR.

Tab: BAR Form

- Enter Project Name:
- Enter Contractor SFS Payee Name:
- Enter Contract Period, From: and To:
- If this is a BAR for a one-time \$1,000 rule amendment, place an X in the line next to One-Time \$1,000 Rule; if a traditional budget amendment, place an X in the line next to Budget Amendment.
- Enter the approved contract budget (OVS Grant Funds Only, not Funds Used as Match) amounts (this would be either the original contract budget or, if an amendment has already been approved or the \$1,000 One-Time Rule used, the most current OVS-approved budget) for:
  - Personal Services:
    - a) Salary and
    - b) FringeThe subtotal auto-calculates.
  - Non-Personal services:
    - a) Contractual Services
    - b) Travel and Training
    - c) Equipment and Furniture

d) Space/Property & Utilities

e) Operating Expenses

f) Other **(This section should not have any entries in it.)**

- The proposed change + or – Column auto-calculates from other Tabs, so make no entries in this column.
- The resulting proposed revised budget amounts for OVS Grant Funds also auto-calculates so make no entries in this column.
- Subtotals and totals in all columns auto-calculate so make no entries in these cells.
- Be mindful that:
  - The net amount (Total row cells) in the Requested Change columns must equal 0.
  - The **Total** amount in the Revised Budget column for OVS Grant Funds must equal the **Total** amounts in the Approved Budget columns for OVS Grant Funds. (In other words, the contract total amounts cannot change for OVS Grant Funds. Increases to contract budget amounts would require a Contract Amendment, which would require State approvals beyond just OVS.)
  - **The Revised Budget is not in effect until, and if, OVS approves the proposed change.** No changes to the budget should be implemented in the absence of OVS approval.
  - The BAR must include narratives describing and justifying the requested change.
  - If there are changes in Personal Service, a corresponding position description form must also be attached that reflects the proposed Personal Service changes.
- **Changes occurring within Quarter One and Quarter Four:**
  - Generally, there should not be any first quarter budget amendments. The only acceptable first quarter amendments are those relating to and within Personal Service that have been discussed in advance with and approved in writing (email is sufficient) by your OVS contract contact. These should be limited to such things as unanticipated vacancies, changes in recruitment plans or negotiated salary increases that were not planned.
  - Budget Amendment Changes approved for the first quarter must also be reflected in the FCR for the first quarter, as appropriate.
  - There should also not be any fourth quarter budget amendments that are requested in the fourth quarter. VAPs are encouraged to monitor spending and request any BARs prior to the beginning of the fourth

quarter. As with the first quarter, the only acceptable reason to submit a BAR in the fourth quarter are for changes relating to and within Personal Service that have been discussed in advance with and approved in writing (email is sufficient) by your OVS contract contact. These should be limited to such things as unanticipated vacancies, changes in recruitment plans or negotiated salary increases that were not planned.

- Two authorized representatives must sign and date this form. BARs can be submitted electronically. Therefore this Tab may be printed, signed and scanned and emailed along with the entire Budget Amendment, so that we have an electronic version of the spreadsheet and a hard copy will not have to be mailed into OVS. One of the representatives who signed the form must submit the form or, at a minimum, both representatives who signed the form must be copied on the email submitting the BAR to OVS.

OVS Staff must:

- Review amendment request and in all instances, ensure:
  - Approved budget amounts (Original Budget column) reflect the most current approved budget figures;
  - All computations are accurate;
  - Requests for budget changes:
    - Are VOCA allowable,
    - between Personal Service and Non Personal Service categories of expenditure are less than 10% of the annual contract value (changes at 10% or above of contract value require State Comptroller approval),
    - have a net impact of 0 on Total amounts,
    - are consistent with OVS budget amendment guidelines,
    - are justifiable and supported by the narrative,
    - are for future expenditures only and
    - any proposed Personal Services changes are reflected in an attached Position Description form.
  - All necessary signatures and dates are made in the signature section.

Tab: Budget Summary

- This worksheet is locked.

- No data should be entered in this worksheet.
- It is auto-populated from data entries made in other worksheets.
- VAP staff should verify that the figures appearing in this summary worksheet reflect the desired proposed budget amendment for OVS Grant Funds and Funds Used as Match. This form represents what the VAP wishes their contract budget amounts to be by category and line item of expenditure for the rest of the contract year. If the figures in this Tab are not what you expected, review entries in other Tabs to identify the errors and make corrections on those Tabs. **Do not try to overwrite the formulas in the cells in this Tab.**

*Tabs: Personal Services Detail 1through Detail 8*

Notes:

- 1) A modified version of the OVS Budget Form Instructions is included below for your use. Refer to the complete OVS Budget Form Instructions for more detailed explanations for completing the budget forms.
- 2) The entire new budget must be presented in the BAR, including all items in the budget, not just the items you are proposing to modify.

***Attachment B-1 – Expenditure Based Budget Personal Services Detail Page***

*Column, Position Title:*

- Each position on the grant, including positions counting towards the VAP's required match, must be listed on the personal services detail page.
- When listing multiple positions with the same title, number each one. For instance, you may list Advocate 1, Advocate 2, and Advocate 3 etc.
- If the program offers services in multiple locations, indicate in the position title row which site each position serves. Group positions by site. For instance, Advocate 1 (Manhattan Office), Therapist 1 (Manhattan Office), Advocate 2 (Brooklyn Office), Therapist 2 (Brooklyn Office), Counsellor 1 (Brooklyn Office), Advocate 3 (Queens Office), Counsellor 2 (Queens Office).
- Programs must use at least 1 volunteer throughout the course of the contract year. List volunteers on this page. However, only indicate the value of the volunteer's time devoted to the program if the volunteer's contribution is being used towards match. If the volunteer's time will not be used to meet the Program's match requirement, there should not be a dollar figure in either the Total OVS Funds or Total Match Funds columns.

*Column, Annualized Salary per Position*

- If a position is currently funded at one rate, but a raise is anticipated during the contract year, list the title twice. Complete one row using the current salary and months funded at that salary. Use the second row to reflect the new, higher salary and the months funded at that increased rate.
- If a position is a part-time position, the annualized salary column should list the actual salary, not the annualized salary. Failure to use the actual salary of

part time staff may negatively impact the amount of salary supported by the grant with OVS grant award funds or the match calculations; this may impact the VAP negatively when submitting fiscal cost reports documenting expenses associated with personal service costs.

*Column, Standard Work Week Hours*

- Indicate the standard work week hours for each position listed.

*Column, Percent of Effort Funded By OVS*

- This column should only reflect the percent of effort funded with OVS grant award funds. **(This column should not be used to record percent of effort for positions used to meet match requirements.)**

*Column, Percent of Effort Funded By Match*

- This column should only reflect the percent of effort funded with funds used as match.

*Column, Number of Months*

- Indicate the number of months the position is funded at this annualized salary

*Column, Total OVS Grant Funds*

- This column is auto-calculated by formula from entries made in the other columns. **Do not enter data in this column.**
- If the resulting dollar figure in a cell in this column is not what you expected, double check to ensure that all data in other columns has been entered correctly; missing or inaccurate entries in other columns will result in a calculation error. **Do not overwrite the formula by typing directly into any cells within this column.**
- This column only includes the costs of personal services funded with OVS grant award funds.

*Column, Total Match Funds*

- This column is auto-calculated by formula from entries made in the other columns. **Do not enter data in this column.**
- If the resulting dollar figure in a cell in this column is not what you expected, double check to ensure that all data in other columns has been entered correctly; missing or inaccurate entries in other columns will result in a calculation error. **Do not overwrite the formula by typing directly into any cells within this column.**
- This column only includes the costs of personal services funded with funds used as match.

*Row, Subtotal*

- The cells in this row are auto-calculated. **Do not enter data in these cells.**

**Note:** If a position is funded with OVS Grant Funds and Match Funds, an auto-calculated amount should appear in both the Total OVS Funds and Total Match Funds columns within the same row.

*Column, Fringe – Type/Description*

- Fringe Benefits may be documented in one of two ways:
  1. Provide an individual percentage breakdown of each element comprising fringe, such as Workers' Comp (x %), health insurance (x %), etc.
  2. Use a specified fringe benefit rate. If using a fringe benefit rate, provide a fringe benefit rate approval letter signed by an authorized agency official.
- Only fringe costs supported with OVS grant award funds should be recorded in the Total OVS Funds column.
- Fringe costs used to meet match requirements should be entered in the Total Match Funds column.

*Rows, Subtotals*

- Subtotal rows on this Tab are auto-calculated. **Do not enter data in these cells.**

*Bar Narrative:* Use this section to explain and justify the proposed change to the positions listed on this page.

**Note:** If the positions on your grant cannot all fit on the Personal Services Detail 1 worksheet, use Personal Services Detail 2 through 8 worksheets as necessary to list all the positions included in the grant. The Total Salaries are auto-calculated across spreadsheets.

*Tab: Position Description*

**Note:** See *Position Description Form - Standard Operating Procedure* document to review instructions on how to complete this tab.

***Non-Personal Services Detail****Tab: Contractual, Travel and Training**Column, Contractual Services – Type/Description*

- List all subcontractors and consultant contracts which will be supported in full or in part with OVS Grant Award Funds or Match Funds. Include a description of the services to be provided which should state an estimate of the number of hours to be worked and the per diem rate, if applicable.
- Only contractual service costs supported with OVS grant award funds should be recorded in the OVS Total column.
- Contractual service costs used to meet match requirements should be recorded in the Match Total column.
- If the amendment is requesting to add a new service, a copy of the contract must be submitted with the BAR.
- Describe the services and justify the need in the space allocated.

*Column, Travel – Type/Description*

- List all items related to travel costs, such as client travel, staff travel, conferences and training.
- Client travel must be to and from appointments related to the victimization.
- Training costs should be for training to enhance direct service skills.
- Trainings must be pre-approved by OVS prior to attending.
- All out-of-state travel must have prior written OVS approval. An approved budget line for out-of-state travel does not constitute prior written approval.
- A NYS Travel Allowance policy is available on the OVS website as a guideline to assist you with budgeting for travel expenses. If the VAP has an approved agency-wide travel policy, the lower of the rates in the NYS Travel Allowance Policy or the VAP's agency-wide travel policy should be used.
- Only training or travel costs supported with OVS grant award funds should be recorded in the OVS Total column.
- Travel or training costs used to meet match requirements should be recorded in the Match Total column.

Row, Total

- Totals are auto-calculated. **Do not enter data in these cells.**

*Bar Narrative:* Use this section to explain and justify the proposed budget changes to Contractual and/or Travel and Training on this page.

**Tab: Equipment**

*Column, Equipment – Type/Description*

- List all equipment to be purchased with OVS grant award funds and or funds used as match.
- Only equipment costs supported with OVS grant award funds should be recorded in the OVS Total column.
- Equipment costs used to meet match requirements should be noted in the Match Total column.
- Describe Equipment and how it will benefit the program in the space allocated.
- All equipment purchased with OVS Grant Award Funds or Funds Used as Match is the property of New York State per the contract with OVS. These items must have an OVS asset tag.

Row, Total

- Totals are auto-calculated. **Do not enter data in these cells.**

*Bar Narrative:* Use this section to explain and justify the proposed budget changes to Equipment.

Tab: Space*Columns, Space/Property Expenses: General Guidelines*

Only two methods for calculating space may be used; you must choose one. They are:

1. **The FTE Method**

*The FTE method should be calculated by taking OVS funded FTEs divided by the total number of FTEs at the location. Then multiply this number by total space costs. This is the maximum amount allowed to be paid with OVS grant and/or match funds.*

2. **The Square Foot Method**

*The Square Foot Method should be calculated by taking square feet used by OVS staff divided by total square feet at the location. Then multiply this number by total space costs. This is the maximum amount allowed to be paid with OVS grant and/or match funds.*

*Column, Space/Property Expenses: Rent – Type Description*

- For each location paid for with OVS grant award funds or funds used for match indicate:
  1. Address
  2. Total rent
  3. Applicable dollar amount attributable to OVS
  4. Indicate space allocation methodology (FTE or sq. foot)
  5. Submit a copy of the lease
- Only space costs supported with OVS grant award funds should be recorded in the OVS Total column.
- Space costs used to meet match requirements should be recorded in the Match Total column.
- Subtotals are auto-calculated. **Do not enter data in these fields.**

*Column, Space/Property Expenses: Own – Type Description*

- Indicate location address.
- Indicate the total agency cost of each budgeted expense and the percent attributable to the OVS grant contract. For example, Maintenance: \$5,000 x 10% = \$500, Utilities: \$10,000 x 10% = \$1,000
- Only space costs supported with OVS grant award funds should be recorded in the OVS Total column.
- Space costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, and noted in the Match Total column.
- Indicate space allocation methodology (FTE or sq. foot)
- Subtotals are auto-calculated. **Do not enter data in these fields.**

*Column, Type/Description of Utility Expenses*

- Indicate location address.
- For the space, indicate the total agency cost of each budgeted expense and the percent or dollar value attributable to the OVS grant contract. For example, Electric: \$10,000 x 10% = \$1,000
- Only space costs supported with OVS grant award funds should be recorded in the OVS Total column.
- Space costs used to meet match requirements should be noted in the Match Total Column.
- Indicate space allocation methodology (FTE or sq. foot)
- Subtotals are auto-calculated. **Do not enter data in these fields.**

*Row, Total of Rent, Own and Utility*

This row sums the expenses associated with operating space including: rental space, owned space and any associated utility costs. These amounts are summed for both OVS Grant Funds and Funds Used as Match. These fields are auto-calculated and **you should not make any entries in these fields.**

In the space provided, describe allocation method (FTE or Square foot) used to determine applicable amounts charged to OVS contract (OVS grant or match funds) for each space item utilized.

*Bar Narrative:* Use this section to explain and justify the proposed budget changes to Space.

*Tab: Operating and Other Expenses**Column, Operating Expenses – Type/Description*

- Only operating costs supported with OVS grant award funds should be recorded in the OVS Total column.
- Operating costs used to meet match requirements should be noted in the Match Total column.
- Subtotals are auto-calculated. **Do not enter data in these fields.**

*Column, Other – Type/Description*

**Do not use this category of expense.** If assistance is needed in identifying the correct budget category to use for a particular expense, reach out to your OVS contract contact for guidance.

*Bar Narrative:* Use this section to explain and justify the proposed budget changes to Operating Expenses and/or Other expenses, if applicable.

*Tab: Furniture-Equipment Inventory*

**Note:** The Comprehensive Furniture & Equipment Inventory form must be updated every time you purchase a piece of furniture or equipment that costs \$1,000 or more.

This form should include all furniture and equipment that has been purchased with OVS funds within the last five calendar years and has required a decal form. OVS uses this form to track the status of the furniture and equipment purchased with VOCA funds.

OVS staff must:

- Review all entries to ensure they reflect the current approved budget.
- Ensure all calculations are correct.
- Determine if proposed changes are VOCA allowable.
- Assess if justification for changes is adequate to make the case for approval of the proposed amendment.
- Forward to supervisory staff with recommendation to approve or deny amendment request.
- Once recommendation is approved by management, convey outcome to VAP.

## 6. BUDGET AMENDMENT SUBMISSION PROCESS

- Programs are limited to **three formal** budget amendment requests and **one** One-Time-Only \$1,000 Rule transfer during the 2016-17 grant year. Budget amendment requests must be submitted as follows:
  - With the first quarter fiscal cost report (FCR), requested budget amendment to take effect after quarter one;
  - With the second quarter FCR, requested budget amendment to take effect after quarter two;
  - With the third quarter FCR, requested budget amendment to take effect in quarter four;
  - There will be no formal budget amendment requests in the 4<sup>th</sup> quarter;
  - As all changes to contract budgets must be approved in advance, no amendments should request a retroactive change.
- Email budget amendment requests to [OVSgrants@ovs.ny.gov](mailto:OVSgrants@ovs.ny.gov). Be sure to print, sign, and scan the signed version of the BAR Form Tab and attach it to the email submission of the BAR.

## 7. FORMS/TEMPLATES TO BE USED

- Budget Amendment Request Form (BAR) available online at:  
<https://ovs.ny.gov/victim-assistance-program>

**8. INTERNAL AND EXTERNAL REFERENCES**

**Internal References**

N/A

**External References**

N/A

**9. CHANGE HISTORY**

<b>SOP no.</b>	<b>Effective Date</b>	<b>Significant Changes</b>	<b>Previous SOP no.</b>