

SOP Number 16-1CBF
SOP Title Contract Budget Form

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1. PURPOSE

The purpose of the Office of Victim Services (OVS) Budget Form is for a Victim Assistance Program (VAP) to outline in both summary and detail the costs of operating its victim services program for a given contract year. The budget form documents how both grant dollars provided by OVS and funds used for match plan to be expended over the course of the contract year which runs from October 1 through September 30th. The budget shows both OVS and VAP commitment to the project.

2. INTRODUCTION

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. The budget, the position description form and the fiscal cost reports should all tell the same story. The budget is the starting point and the position description form and the fiscal cost report should reflect the approved budget.

3. SCOPE

Originally, the 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. In addition, fiscal cost reports must demonstrate that expenditures are aligned with the most recently approved budget. This includes not only the expenditure of grant funds, but also any VAP spending for match purposes. If match spending does not meet the 20% match requirement, spending of grant funds may be disallowed. (Exceptions to the 20% match are Native American tribe projects or projects on tribal lands which, under the 2014 contracts and any corresponding extensions is 5% and under future contracts created under the VOCA 2016 regulations is 0%).

4. 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.

In-Kind: are the VAP's contributions of non-cash match such as equipment, office supplies, work space or the monetary value of time contributed by volunteers. The in-kind match cannot be supported through federal funding of the item contributed as match.

Non-Personal Services: represents costs for other than salaries and non-wage 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 with a useful life of less than two years and/or a unit cost under \$1,000.

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

Third Party: are contributions of cash spent for program-related costs. Third party cash match cannot be supplied with federal dollars.

5. RESPONSIBILITIES

OVS staff are responsible for:

- Reviewing the budget submitted as part of the proposal or after contract execution for budget amendments and out-year budgets as they are submitted for future years of the contract;
- Ensuring that all computations on the budget are accurate;
- Confirming that match is calculated correctly and is sufficient to meet the 20% match requirement (5 % in the case of contracts awarded to Native American programs under contracts awarded or extended under the 2014 RFP or 0% for future contracts awarded after 2016);
- Comparing the budget to position description forms and quarterly fiscal cost reports to ensure that the three documents are consistent and are aligned in terms of dollars, match and percent of effort; and
- Ensuring that the most current, OVS-approved budget is the version that the program is using for purposes of budget amendments and fiscal cost reports.

VAP staff are responsible for:

- Ensuring that budget computations are accurate;
- Ensuring that the Total columns on each page only include the amounts budgeted with OVS grant award funds;
- Ensuring that match is sufficient to meet the 20% match requirement; Formula to determine match: $(\text{Award amount} \div .80) - \text{award amount}$;
- Ensuring that the most current OVS-approved budget is the budget the program is using for operating purposes;
- Ensuring that all positions on the position description form are included on the personal service detail pages;

- 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;
- 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; and
- Ensuring that OVS is notified of:
 - any staffing changes;
 - any 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;
 - any changes in percent of effort funded by OVS and that any change is approved by OVS in advance of implementation;
 - any changes in non-personal services subcategories of spending and obtaining OVS approval prior to implementing that change.

6. SPECIFIC PROCEDURE

VAP Budget Form Instructions (**Note: The Budget Form is a form generated from New York State's Grant Gateway system. As such, OVS cannot modify the form. Please adhere to the instructions below when completing the form, including instructions to leave certain columns or rows blank.**)

Attachment B-1 Expenditure Based Budget Summary Page (See Annotated page at end of this procedure.)

On Part I, enter:

- Project Name (VAP Program Name)
- Contractor's SFS Payee Name:
- Contract Period: From and To (This should be limited to a single contract year, regardless of the contract's length (i.e. Original contract is for 3 years.))

Part II

Column A, Category of Expense: This column identifies the item of expenditure within the VAP budget. There are *Personal Services* costs including salary and fringe. There are also *Non-personal Service* costs, including: contractual services, travel, equipment, space/property & utilities, and operating expenses. Expenses associated with each category should be placed in the appropriate row. OVS does not allow entries in the "other" row.

Column B, Grant Funds: This column records the OVS award amount by category of expenditure. This column should reflect the totals from each category of expense detail totals in subsequent pages of the budget (i.e. page 2 of 5 records the total OVS grant funds for personal services and page 4 of 5 records the total OVS grant funds for equipment, etc.)

Column C, Match Funds: This column records the funds (*non-federal funds*) that the VAP uses to meet the contractually required match of 20% of OVS grant funds. As with Grant Funds, match funds on the summary page should equal the match indicated on the detail pages by category of expense. **Programs are cautioned to avoid unnecessary overmatch. There is nothing to be gained by over matching. Once used for matching this contract, the match funds cannot be used for other contracts' match. In addition, match must be made with something other than federal funds and the match listed on this budget cannot be used as match for other grants or contracts.**

Column D, Match %: Leave this column blank.

Column E, Other Funds: Leave this column blank.

Column F, Total: This column is the sum of the grant funds and match funds in each category of expense.

To determine if the budget meets the required 20% match, the total of the "Match Funds" column must equal 25% of the total of the "Total" column. You may calculate your match by using the following formula: $(\text{Grant Funds Total} \div .80) - \text{Grants Funds Total}$.

Be sure to record the VAP contract number at the bottom of the page.

Attachment B-1 – Expenditure Based Budget Personal Services Detail Page, Page 2 of 5 (See Annotated Page at end of procedure)

Column A, 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 in parenthesis if the volunteer's contribution is being used towards match.
- If a position is used either full or in-part to meet the match requirement, indicate the percent of effort or the dollar value used for match in parenthesis in column A next to the position title.

Column B, 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 C, Standard Work Week Hours

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

Column D, Percent of Effort Funded

- 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.)**
- If a position is used either in full or in-part to meet the match requirement, indicate the percent of effort or dollar value used to meet match in parenthesis in column A next to the position title.

Column E, Number of Months

- Indicate the number of months the position is funded at this annualized salary for OVS grant funded positions only. **(This column should not be used to record percent of effort for positions used to meet match requirements.)**

Column F, Total

- This column is auto-calculated. This column only includes the costs of personal services funded with OVS grant award funds, not positions used to achieve the VAP's required match amount.
- *The total column should only reflect dollars provided by OVS grant funds, not match.*
- *If a position listed is used in whole or part for match, indicate in parenthesis next to the title the dollar value of the match or the percentage of effort supported by match. (If the position is not funded at all with OVS grant award funds there should not be an entry in the Total column.)*

Column G, 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 column.
 - Fringe costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, not in the Total Column.

Attachment B-1, Expenditure Based Budget, Non-Personal Services Detail, Page 3 of 5

Column H, Contractual Services – Type/Description

- List all subcontractors and consultant contracts which will be supported in full or in part with OVS grant award 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.
- The rate of compensation for individuals paid via contract must be reasonable and consistent with that paid for similar services in the marketplace.
- Auditing costs should be included in this category of expenditure. The amount budgeted should only be for OVS' pro-rated share of the cost of an OMB-A-133 audit, if applicable.
- A copy of the contract must be submitted with the budget. If the contract has not been executed yet, a letter detailing the contract particulars will suffice until the contract is executed.
- Only contractual service costs supported with OVS grant award funds should be recorded in the Total column.
- Contractual service costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, not in the Total Column.

Column I, Travel – Type/Description

- List all items related to travel costs, such as client travel, staff travel, conferences and training.
- Travel should be in accordance with the New York State travel allowances policy posted on the OVS website. If there is a conflict between the VAP's internal travel policy and the New York State travel policy, the lower of the rates should be used.
- Client travel is for the cost of cabs, bus tokens and subway tokens for victims. The travel must be to and from appointments related to the victimization.
- Programs should allocate funds to attend OVS-sponsored training events.
- Conference and training must be pre-approved by OVS prior to attendance. Failure to obtain OVS approval in advance may result in the conference or training costs being disallowed. Pre-approval requires an estimate of the

costs of attendance at the conference or training, as well as an explanation of the nature of the training and how it benefits direct service delivery. An approved budget that contains a line item for conferences and/or training is not sufficient approval.

- All out-of-state travel must have prior written approval from OVS. Budget approval that includes line item costs for out-of-state travel is not sufficient approval.
- If a staff member works on the program funded by an OVS grant, the full cost of the training can be supported with OVS funds, even if the staff member's salary is supported through another funding source.
- Training should be designed to enhance direct service skills only, except in those instances where the training is offered by OVS.
- Only travel costs supported with OVS grant award funds should be recorded in the Total column.
- Travel costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, not in the Total Column.

Column J, Equipment – Type/Description (see definition of equipment in Section 4)

- List all equipment to be purchased with OVS grant award funds and or match funds.
- For each item of equipment include a justification specifying how the equipment will benefit the project. Explanations should be more detailed if the equipment is unique or if special features are included that necessitate a higher cost. (Additional sheets may be attached if necessary.)
- Equipment purchased with OVS grant award funds or funds used as match is the property of New York State per the contract agreement. OVS asset tags must be placed on all equipment purchased through this contract.
- Computer minimum specifications as outlined in the OVS RFP must be adhered to if purchased through this contract.
- An inventory list must be maintained for all equipment purchased through the OVS contract (s) over the last 5 years.
- Only equipment costs supported with OVS grant award funds should be recorded in the Total column.
- Equipment costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, not in the Total Column.

Columns K-L, Space/Property Expenses: General Guidelines

The OVS “Annual Space Budget Form” must be completed if your budget request includes cost for space to be covered with OVS grant award funds or with funds used as match.

Detailed calculations must be shown on the “Annual Space Budget Form.”

One form must be completed for each location to be included in the budget for the time period covered.

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 K, Space/Property Expenses: Rent – Type Description Page 4 of 5

- For each location paid for with OVS grant award funds or funds used for match indicate:
 1. Address
 2. Total rent
 3. Applicable percentage or dollar amount attributable to OVS
 4. Indicate space allocation methodology (FTE or sq. foot)
- Only space costs supported with OVS grant award funds should be recorded in the Total column.
- Space costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, not in the Total Column.

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

- Indicate location address.
- Expenses budgeted in this section may include, but are not limited to: building repairs, janitorial costs, landscaping costs, etc.
- Indicate the total agency cost of each budgeted expense and the percent or dollar value attributable to the OVS grant contract.
- Only space costs supported with OVS grant award funds should be recorded in the Total column.
- Space costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, not in the Total Column.
- Indicate space allocation methodology (FTE or sq. foot).

Column M, Type/Description of Utility Expenses

- Indicate location address.
- Expenses budgeted in this section include charges such as electric, water, sewer, etc.
- For the space, indicate the total agency cost of each budgeted expense and the percent or dollar value attributable to the OVS grant contract.
- Only space costs supported with OVS grant award funds should be recorded in the Total column.
- Space costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, not in the Total Column.

Indicate space allocation methodology (FTE or sq. foot)

Column N, Operating Expenses – Type/Description, Page 5 of 5

- List items with a useful life of less than two years and/or a unit cost under \$1,000, such as paper, pens, files, folders, fax machines, small printers etc.
- Only operating costs supported with OVS grant award funds should be recorded in the Total column.
- Operating costs used to meet match requirements should be indicated in parenthesis in the narrative section of the row, not in the Total Column.

Note: For phone expenses with a budgeted amount exceeding \$5,000, the “Annual Telephone Budget Form” must be completed. This form is used to estimate costs according to one of two methods. The first method is used when a VAP’s telephone bills are for the specific program telephone lines being funded through the OVS grant. The second method is used when a VAP allocates the costs of a shared phone system among multiple programs.

Method 2 requires a clear explanation for the basis of allocating phone costs among programs. Review the Budget Worksheet attachment for specific instructions.

Column O, 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 contact for guidance.

7. FORMS/TEMPLATES TO BE USED

Contract Budget Form available online at:

<https://ovs.ny.gov/victim-assistance-program>

8. INTERNAL AND EXTERNAL REFERENCES**Internal References**

OVS Advisory Bulletin No. 2016-7: VOCA Regulations-Final Rule Implementation:
<https://ovs.ny.gov/sites/default/files/advisory-bulletin/advisory-bulletin-2016-7-voca-final-rule-implementation.pdf>

External References

Federal Register: Victims of Crime Act Victim Assistance Program:

<https://www.federalregister.gov/documents/2016/07/08/2016-16085/victims-of-crime-act-victim-assistance-program>

9. CHANGE HISTORY

SOP no.	Effective Date	Significant Changes	Previous SOP no.