

SOP Number 16-5FCR

SOP Title Fiscal Cost Report

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Effective Date:	12/1/2016
Review Date:	

READ BY			
NAME	TITLE	SIGNATURE	DATE

1. PURPOSE

The purpose of the Office of Victim Services (OVS) Fiscal Cost Report (FCR) is to document contract spending by quarter and cumulatively for the contract. The excel spreadsheet provides a quarter-by-quarter snap shot of proposed spending to actual spending.

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 Victim Assistance Programs (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 and the FCR should tell the same story. The budget is the starting point and the fiscal cost report should reflect spending that aligns with the approved budget. VAP staff are encouraged to use the FCR to monitor spending. If spending is not aligning with the most recently approved budget, VAP staff should analyse program needs and consider seeking a budget amendment request (BAR) that will align with reality. VAPs can never expend more than their approved annual contract amount and unspent funds should not accumulate over time. VAPs should request BARs in a timely fashion that allows the contract dollars to be fully maximized for the benefit of crime victims.

3. SCOPE

This procedure document describes how to complete and submit the FCR. It also documents responsibilities and duties of both OVS and VAP staff so that requirements and expectations for all parties are clear.

4. RESPONSIBILITIES

OVS staff are responsible for:

- Reviewing the quarterly FCR summary, and the quarterly FCR detail pages for each quarter;
- Ensuring that all computations on the FCR summary and detail pages are accurate and consistent;
- Confirming that match is calculated correctly, 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) and is consistent with the most current approved budget;
- Comparing the approved budget to the quarterly fiscal cost report summary and details pages to ensure that the documents are consistent and are aligned in terms of dollars, match and percent of effort;

- 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;
- Ensuring that all expenditures for both OVS funds and funds used as match reflected on the fiscal cost report summary and detail pages are VOCA allowable.

VAP staff are responsible for:

- Ensuring 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: (Award amount ÷ .80) – award amount;
- Ensuring that the most current OVS-approved budget is the budget the program is using for operating purposes and that expenditures are reflective of that budget;
- Ensuring that all positions on the position description form are included on the personal service detail pages;
- Ensuring that OVS Grant Funds are used for VOCA allowable purposes only; and
- 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.

5. SPECIFIC PROCEDURE

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

Tab: SUMMARY

- Enter Grantee Name: Use the agency's name as it appears on your OVS contract
- Enter Budget Period, From: and To: Use the budget period as it appears on Attachment B-1 of the contract
- Enter Period Covered by this FCR, From: and To: Enter the start and end date of the quarter for which you are reporting quarterly expenditures
- Enter Contract Number: Enter your OVS contract number beginning with "C-100XXX.
- Enter Reporting Quarter: (1, 2, 3 or 4)
- Enter the most current Approved Budget (Budgeted Grant Funds and Budgeted Match Funds) 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 and approved, the most current OVS-approved budget.) **Do not use figures from a pending BAR.)** for:

- Personal Services:
 - Salary and
 - Fringe
- The subtotal auto-calculates.
- Non-Personal services:
 - Contractual Services
 - Travel and Training
 - Equipment and Furniture
 - Space/Property & Utilities
 - Operating Expenses
 - Other (**This section should not have any entries in it.**)
- **Make no entries in the Quarterly Expenditures columns for Grant Funds and Match Funds as the cells in these rows are auto-populated from entries made in the various detail pages of the spreadsheet. These columns are formula driven; do not write over the formula.**
- Cumulative Expenditures should be entered for Grant Funds and Match Funds for each category of expense and reflect year-to-date spending:
 - Personal Services:
 - Salary and
 - Fringe
 - The subtotal auto-calculates.
 - Non-Personal services:
 - Contractual Services
 - Travel and Training
 - Equipment and Furniture
 - Space/Property & Utilities
 - Operating Expenses
 - Other (**This section should not have any entries in it.**)
- **Note:**
 - For Quarter 1, Quarterly Expenditures equal Cumulative Expenditures;
 - For Quarter 2, Cumulative Expenditures equal expenditures for Q1 + Q2;
 - For Quarter 3, Cumulative Expenditures equal expenditures for Q1+Q2+Q3;

- For Quarter 4, Cumulative Expenditures equal expenditures for Q1+Q2+Q3 +Q4.
- The “Balance” of Grant Funds and Match Funds are auto-calculated by a formula that subtracts the cumulative expenditures by category from the approved budget for the corresponding category.
- Two authorized representatives must sign and date this form and by such signature are certifying that “this report and the schedules, statements and expenses for which payment is requested are true, correct and complete and were made in accordance with the appropriate Federal and State Rules and Regulations and that the articles or services listed were (or will be) necessary for and are to be used solely for the purposes specified for the contract for this project.”

Fiscal Cost Report Back-up Sheets

Tabs: Salaries 1 through 8

General Guidance:

- List all positions in the order they are presented in your approved budget; this will facilitate OVS review of your fiscal cost report.
- List the position and employee’s name and all the pay checks the position received during the quarter together, then list the next position and employee’s name and all the pay checks that position received during the quarter and so on.
- The fiscal cost report should only reflect the salary for the period between 10/1 and 9/30 for a given contract year. So, for instance, if the first pay period in the contract year is issued 10/20 and covers the pay period of 9/26 – 10/7, then the payroll is split evenly between two contract years. Therefore, half of the payment made should be reported in the 4th quarter FCR for the contract year that closed 9/30 and the other half should be reported in the 1st quarter FCR for the contract year that begins 10/1.
- Totals on each tab auto-calculate by formula. **Do not make entries in these cells.**
- If you have more positions then you can list on one Salaries Tab, proceed to the next Salaries Tab. You can move from one Tab to the next as needed.
- The cumulative totals of all salaries paid auto-calculates on each Salaries Tab 1 - 8. **Do not make data entries in these cells.**

Column, Position Title/Name:

- Each position and individual on the grant, including positions counting towards the VAP’s required match, must be listed on the salaries detail pages.
- 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 only if the value of the volunteer's time devoted to the program is being used towards match. If the volunteer's time will not be used to meet the Program's match requirement, the volunteer does not need to be reported on this form.

Column, Check Number

- List the check number or direct deposit number associated with each position's pay check

Column, Check Date

- Specify the date the check/direct deposit was issued

Column, Payroll Period From

- Specify the start dates of the pay period

Column, Payroll Period To

- Specify the end dates of the pay period

Column, Total Hours Paid

- Specify the total number of hours the employee was paid for

Column, Gross Pay

- Specify the total gross pay for the employee for the payroll period reported

Column, Percent of Effort Funded by OVS Funds

- Identify the percent of effort funded under the contract with OVS Grant funds

Column, Amount Charged to OVS

- The amount of the gross salary charged to OVS for the payroll period reported is auto-calculated by formula. **Do not make data entries in this column.**

Column, Percent of Effort Funded by Match Funds

- Identify the percent of effort funded under the contract with Match funds

Column, Amount Charged to Match

- The amount of the gross salary charged to Match for the payroll period reported is auto-calculated by formula. **Do not make data entries in this column.**

Row, Total

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

NOTES:

- The expenditures for each salary line cannot exceed the approved budget for that specific position; this includes not only salary, but also % funded. For example, a position is funded at 50%, OVS will not approve expenditures at a higher %. Any expenditures reported at a higher percentage than the % on the most current approved budget will be cut. You may not reach the % over the life of the contract year by varying % amounts up and down over the course of the year to net to the approved % of effort. OVS pays for capacity and expects work to be related to the program consistently over the life of the contract year as specified in the legally binding executed contract.
- In addition, a position that exceeds its budget cannot be offset by a position that is under budget. ANY position with expenditures that exceed the approved budget will be disallowed.
- If you find that an approved % of effort does not align with the reality of the program, we suggest that you consider requesting a budget amendment to address this issue in subsequent quarters.

OVS Staff must:

- Review fiscal cost detail report;
- In all instances, ensure:
 - Approved budget amounts reflect the most current approved budget figures;
 - All computations are accurate;
 - Recorded spending is consistent with the approved budget;
 - Entries for first quarter and cumulative columns are the same;
 - Quarterly expenditure totals for quarters 2, 3, and 4 are lower than the cumulative expenditures for each of those same quarters; and
 - All necessary signatures and dates are made in the certification section.

Tabs: Fringe 1 and Fringe 2

General Guidance:

- Agency, Quarter #, and contract number auto-populate from entries made in the Summary Tab. **You cannot make entries in these cells; they are locked.**
- Fringe Benefits may be documented in one of two ways:
 - Provide an individual percentage breakdown of each element comprising fringe, such as Workers' Comp (x %), health insurance (x %), etc.
 - 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.

- Total rows on this Tab are auto-calculated. **Do not enter data in these cells.**
- If you need more than one Tab to record expenditures for fringe benefits, proceed to the Fringe 2 Tab to complete entries;
- Total and Cumulative Total rows auto-calculate by formula. **Do not enter data in these cells.**

Column A, Fringe – Type/Description

- Fringe Benefits may be documented in one of two ways:
 - Provide an individual percentage breakdown of each element comprising fringe, such as Workers' Comp (x %), health insurance (x %), etc.
 - Use a specified fringe benefit rate.

For VAPs that utilize the Approved Agency Fringe Benefit Rate:

Column, Payee Name

- Leave this column blank

Column, Check Number

- Leave this column blank

Column, Check Date

- Leave this column blank

Column, Filing Period

- Specify the period that fringe benefits are being claimed

Column, Type of Benefit

- Show the calculation of the Total Reported Salaries multiplied by the Approved Agency Fringe Benefit Rate, specifying the Total Amount of Fringe Benefits allowed for the reported period.

Column, Amount of Check

- Leave this column blank

Column, Amount Charged to OVS:

- Specify the amount charged to OVS for the services during the reporting period

Column, Amount Charged to Match

- Specify the amount charged to Match for the services during the period

Note: If the Approved Fringe Benefit rate changes (either up or down) during the budget period, the VAP must notify their OVS Contract Contact in writing, even if a formal budget amendment request is not necessary.

For VAPs that report Actual Fringe Benefit Expenses

Column, Payee Name

- Specify the name of the payee

Column, Check Number

- Specify the check number issued to the payee

Column, Check Date

- Specify the date the check was issued

Column, Filing Period

- Specify the period covered by the payment issued

Column, Type of Benefit

- Specify the Fringe Benefit paid

Column, Amount of Check

- Specify the total amount paid for the services during the period reported

Column, Amount Charged to OVS:

- Specify the amount charged to OVS for the services during the reporting period

Column, Amount Charged to Match

- Specify the amount charged to Match for the services during the period

Tabs: Contractual Services

General Guidance:

- Agency, Quarter #, and contract number auto-populate from entries made in the Summary Tab. **You cannot make entries in these cells; they are locked.**
- Total row on this Tab is auto-calculated. **Do not enter data in these cells.**

Column, Payee Name

- Specify the name of the payee

Column, Check Number

- Specify the check number issued to the payee

Column, Check Date

- Specify the date the check was issued

Column, Period

- Specify the start and end dates for the services provided

Column, Title/Service

- Specify the type of service provided and total hours billed

Column, Amount of Check

- Specify the total amount paid for the services during the period reported

Column, Amount Charged to OVS:

- Specify the amount charged to OVS for the services during the reporting period

Column, Amount Charged to Match

- Specify the amount charged to Match for the services during the period

Tabs: Travel 1 and Travel 2

General Guidance:

- Agency, Quarter #, and contract number auto-populate from entries made in the Summary Tab. **You cannot make entries in these cells; they are locked.**
- Expenditures for travel and training should be entered on these Tabs.
- Total rows on this Tab are auto-calculated. **Do not enter data in these cells.**
- If you need more than one Tab to record expenditures for Travel and Training, proceed to the Travel 2 Tab to complete entries;
- Total and Cumulative Total rows auto-calculate by formula. **Do not enter data in these cells.**

Column, Payee Name

- Specify the name of the payee

Column, Check Number

- Specify the check number issued to the payee

Column, Check Date

- Specify the date the check was issued

Column, Mileage and Rate

- Specify the total miles travelled and the mileage rate.

Column, Destination

- Specify the location travelled to

Column, Purpose

- Specify the purpose of the travel/training

Column, Travel Dates

- Specify the dates of travel

Column, Amount of Check

- Specify the total amount paid for the services during the period reported

Column, Amount Charged to OVS:

- Specify the amount charged to OVS for the services during the reporting period

Column, Amount Charged to Match

- Specify the amount charged to Match for the services during the period

Note: ALL Trainings and Out-of-State travel must have prior written approval from OVS. Any Training and Out-of-State travel that does not have prior approval will be disallowed.

Tabs: Furniture and Equipment 1 and 2

General Guidance:

- Agency, Quarter #, and contract number auto-populate from entries made in the Summary Tab. **You cannot make entries in these cells; they are locked.**
- Expenditures for Furniture and Equipment should be entered on these Tabs.
- It is necessary to break out different components of a purchase. For example, the computer price should be separated from the printer price. Simply listing computer/printer will not be sufficient.
- Include the quantity of each item purchased in the Item Description column.
- Total rows on this Tab are auto-calculated. **Do not enter data in these cells.**
- If you need more than one Tab to record expenditures for Furniture and Equipment, proceed to the Furniture and Equipment 2 Tab to complete entries;
- Total and Cumulative Total rows auto-calculate by formula. **Do not enter data in these cells.**

Column, Item Description

- Specify the type of furniture or equipment being purchased. If more than one of the item was purchased, indicate quantity purchased in parenthesis.

Column, Check Number

- Specify the check number issued to the vendor

Column, Check Date

- Specify the date the check was issued

Column, Vendor

- Specify the name of the vendor

Column, Invoice Date

- Specify the invoice date

Column, Invoice Number

- Specify the invoice number

Column, Amount of Check

- Specify the total amount paid for the services during the period reported

Column, Amount Charged to OVS:

- Specify the amount charged to OVS for the services during the reporting period

Column, Amount Charged to Match

- Specify the amount charged to Match for the services during the period

Notes:

1. **Equipment purchased with OVS funds or match funds is the property of New York State. Furniture & Equipment Decal forms must be submitted to OVS for each item with a unit cost of \$1,000 or more and a useful life more than two years. It is recommended that you complete and submit your decal forms with your Fiscal Cost Reports.**
2. **Update the Comprehensive Furniture & Equipment Inventory form every time you purchase a piece of furniture or equipment**

Tabs: Space 1 and 2

General Guidance:

- Agency, Quarter #, and contract number auto-populate from entries made in the Summary Tab. **You cannot make entries in these cells; they are locked.**
- Record all expenses associated with operating your space that are included in your approved budget; this includes owned or leased space, as well as all utility expenses.
- Indicate the location and each item of expenditure in its own row. For instance, if your space costs include rent, electric and phone, list one row for each type of expenditure. For OVS, for example, we would have three entries for each location as follows:
 - Albany office: rent
 - Albany office: electric
 - Albany office: phone
 - Brooklyn office: rent
 - Brooklyn office: electric
 - Brooklyn office: phone
- Total rows on this Tab are auto-calculated. **Do not enter data in these cells.**
- If you need more than one Tab to record expenditures for Space, proceed to the Space 2 Tab to complete entries;
- Total and Cumulative Total rows auto-calculate by formula. **Do not enter data in these cells.**

Column, Location

- Specify the location for expenses reported

Column, Check Number

- Specify the check number issued to the payee

Column, Check Date

- Specify the date the check was issued

Column, Payee

- Specify the name of the payee

Column, Type of Expense/Expense Period

- Specify the type of expense and the period of the services covered

Column, Amount of Check

- Specify the total amount paid for the services during the period reported

Column, Amount Charged to OVS:

- Specify the amount charged to OVS for the services during the reporting period

Column, Amount Charged to Match

- Specify the amount charged to Match for the services during the period

Tabs: Operating Expenses 1 and 2

General Guidance:

- Agency, Quarter #, and contract number auto-populate from entries made in the Summary Tab. **You cannot make entries in these cells; they are locked.**
- Group all like charges together. For example, list all office supply charges first, then list all printing expenditures.
- Be sure to specify service periods for expenses that are incurred on a monthly basis.
- If you need more than one Tab to record expenditures for Operating Expenses, proceed to the Operating Expenses 2 Tab to complete entries.
- Total and Cumulative Total rows auto-calculate by formula. **Do not enter data in these cells.**

Column, Item Description

- Specify the items purchased

Column, Check Number

- Specify the check number issued to the vendor

Column, Check Date

- Specify the date the check was issued

Column, Vendor

- Specify the name of the vendor.

Column, Invoice Date

- Specify the invoice date

Column, Invoice Number

- Specify the invoice number

Column, Period Covered

- Specify the period covered

Column, Amount of Check

- Specify the total amount paid for the services during the period reported

Column, Amount Charged to OVS:

- Specify the amount charged to OVS for the services during the reporting period

Column, Amount Charged to Match

- Specify the amount charged to Match for the services during the reporting period

Tabs: Furniture and Equipment Inventory

The Comprehensive Furniture and Equipment Inventory Form should include all furniture and equipment that has been purchased with OVS funds within the last five calendar years. It should be updated and submitted with the FCR each quarter in which furniture or equipment is purchased under the OVS contract.

Column, Equipment Description

- Describe the furniture or equipment purchased

Column, Serial Number

- Enter the serial number of the item

Column, OVS Decal #

- Enter the OVS decal # affixed to the item

Column, Condition

- Describe the condition of the item

Column, Purchase Date

- Enter the date the item was purchased

Column, Cost

- Enter the cost of the item

Column, Location

- Enter the location where the item can be found

Column, Status

- Enter: In Use, Disposed or Obsolete. Obsolete is for an item that is still working but was purchased more than 5 years ago.

6. FISCAL COST REPORT SUBMISSION PROCESS

- Due Dates:
 - First quarter FCR (10/1 – 12/31) is due to OVS January 31st
 - Second quarter FCR (1/1 – 3/31) is due to OVS April 30th
 - Third quarter FCR (4/1 – 6/30) is due to OVS July 31st
 - Fourth quarter FCR (7/1 – 9/30) is due to OVS November 30th
- Late FCRs may result in a delay in subsequent quarterly payments.
- Email FCRs to OVSGrants@ovs.ny.gov. Be sure to print, sign, and scan the signed version of the Summary Tab and attach it to the email submission of the FCR.
- At a minimum, the two officials that signed the summary form must be copied on the email submission.

7. FORMS/TEMPLATES TO BE USED

- Fiscal Cost Report (FCR) 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

SOP no.	Effective Date	Significant Changes	Previous SOP no.