FISCAL REPORTING GUIDANCE DOCUMENT OUTLINE

Fiscal reporting in NOVA refers to the process of entering, tracking, and submitting financial data for grants, including California Apprenticeship Initiative (CAI) grants, through the NOVA online platform. NOVA is managed by the California Community Colleges Chancellor's Office (Chancellor's Office).

Timely and accurate fiscal reporting in NOVA is essential for maintaining compliance with CAI grant requirements. It ensures funds are used appropriately, supports transparency, and helps prevent audit issues. In addition, clear reporting assists with internal planning, keeps the grant in good standing throughout its lifecycle, and ensures timely and goal-aligned spending.

Strong fiscal management and reporting contributes to the overall success of a CAI grant by supporting effective program management and demonstrating accountability. This credibility strengthens relationships with funders, increases the likelihood of future funding, and supports the long-term sustainability of apprenticeship programs.

This document provides step-by-step instructions for fiscal reporting in NOVA, an overview of allowable expenditures, guidance on updating the system with programmatic and budgetary changes, and best practices to keep in mind.

FISCAL REPORTING IN NOVA

Contact Roles and Responsibilities

NOVA identifies several roles and responsibilities filled by grantee team members:

- Required Roles
    - **Program Manager/Project Lead Contact:** Completes and submits plans and fiscal reports. Typically a project director or coordinator serving as the primary point of contact.
    - **Plan Approver:** Approves the overall grant plan. Usually a chief officer or vice president.
    - **Fiscal Report Approver:** Approves the submission of each fiscal report. Often a budget manager or chief budget officer.
- Optional Roles
    - **Institution Project Fiscal Reporter:** An alternate role designated to complete and submit the fiscal reports independently of the Project Lead Contact. If this role is added, it is usually filled by a representative of the lead institution's fiscal department.
    - **Alternate Project Lead Contact:** An additional director or coordinator

Each role may be assigned to more than one person, or a single individual may serve in multiple roles depending on staffing structure. Grantees are responsible for assigning and updating roles to ensure contact information in NOVA remains accurate for the duration of the project.

Components of a Report

Fiscal reporting becomes available when plans have achieved *certified status* in NOVA. Reports may include both fiscal and narrative components.

- The **fiscal component** requires grantees to enter their spending in a chart by quarter and "Object Code" or budget line item corresponding to the grant project plan. This fiscal report is separate from the invoicing process. Grantees must ensure the reported amounts align with the amounts invoiced during the same time period. Discrepancies between the fiscal reports and invoices may result in invoice rejection.
- When applicable, the **narrative component** will appear as a series of short-answer questions below the fiscal chart. All required questions must be answered, even if they appeared in a previous report. If an answer is unavailable, indicate that it is unavailable and provide an explanation.

While the fiscal component is always required, the narrative component may vary depending on the grant type. Refer to your contract for the specific requirements and deadlines associated with your project.

Steps to Access and Submit a Fiscal Report in NOVA

1. Log in to NOVA at https://nova.cccco.edu/
2. Navigate to your CAI
3. Select "Fiscal Reporting" in the top right corner

4. Complete the fiscal report chart

[redacted]
2024-25

Q1 Complete | Q2 Complete | Q3 Complete | Q4 Complete

Object Code	Project to Date (PTD) Expenditure	PTD Forecast	% Expended of PTD Forecast	Project Budget	% Expended of Project Budget	Budget Remaining
1000 - Instructional Salaries	[redacted]	[redacted]	49.56%	[redacted]	33.04%	[redacted]
2000 - Non-Instructional Salaries	$0	[redacted]	0%	[redacted]	0%	[redacted]
3000 - Employee Benefits	[redacted]	[redacted]	72.08%	[redacted]	47.58%	[redacted]
4000 - Supplies and Materials	[redacted]	[redacted]	92.52%	[redacted]	64.05%	[redacted]
5000 - Other Operating Expenses and Services	[redacted]	[redacted]	53.89%	[redacted]	35.81%	[redacted]
6000 - Capital Outlay	$0	$0	100%	$0	100%	$0
7000 - Other Outgo	$0	$0	100%	$0	100%	$0
Indirect Costs	[redacted]	[redacted]	40.2%	[redacted]	26.8%	[redacted]
Totals	[redacted]	[redacted]	56.85%	[redacted]	37.9%	[redacted]

5. Complete all required narrative questions
6. Save and submit the form

Note: You cannot submit a fiscal report in NOVA until the previous fiscal report has been submitted and approved by all parties.

To revise a report that has already been submitted or certified, email the Chancellor's Office at apprenticeship@cccco.edu with your request, identifying the report and the reason for the proposed change. Additionally, reporting is cumulative across reporting periods. This means expenditure values will either remain unchanged or increase. Expenditures exceeding budgeted amounts are allowable to account overspending.

For information on requesting budgets or workplans edits, see the section below.

Report Approvals
Each report must be approved by the following three personnel:

1. Program Manager/Project Lead Contact: The person responsible for completing the steps above to submit the report.
2. Chief Budget Officer: The person listed as the "Fiscal Report Approver."
3. Chancellor's Office Representative

At the top of the "Fiscal Reporting" page in NOVA, the *Approval Status* section displays progress through color-coded boxes: yellow indicates the report has not been approved, green indicates the report is approved and another report can be submitted. NOVA will not allow new submissions until previous reports have been approved. Additionally, reports cannot be submitted if a plan is in edit mode or awaiting approval.

Making Changes to Your Budget or Workplan
NOVA must reflect any changes to your budget.

- For changes less than 10% of your overall budget, grantees can modify budget allocations directly in NOVA on the Fiscal Reporting page. In all budget modifications, note that the indirect costs may not exceed 4% of total direct costs.
- For changes more than 10% of your overall budget, submit a Request for Budget Transfer and/or Workplan Updates form per line transfer. You will receive an email confirmation upon submission and requests are transferred within 14 days. This form can also be used to update narrative components of the workplan.

Questions regarding budget transfers may be directed to apprenticeship@cccco.edu.

Submitting an Invoice

Invoices are submitted directly to the **Chancellor's Office Accounting Office** via email at accountspayable@cccco.edu using the approved invoice template, which includes field-specific instructions. The email's subject line must state "INVOICE ENCLOSED." Invoiced amounts must align with the amounts in the fiscal reports. Invoices are typically submitted quarterly though may vary by award year. Refer to your grant agreement for deadlines.

To facilitate the invoice review process, it is important to include the following information directly on the invoice in the corresponding fields:

- Applicable service/performance date(s) or date range
  - If specific service/performance dates are not available, include the agreement/contract date(s) applicable to the invoice
- Grant Agreement Number

Invoices submitted without the required date information or Agreement Number will be returned for correction before they can be processed.

Questions about invoicing should be directed to your Chancellor's Office Program Contact/Monitor or the Accounting Office at accountingoffice@cccco.edu.

Allowable Expenditures

All allowable expenditures must meet the following criteria:

1. It must be necessary and reasonable for the proper and effective administration of the allocated funds.
2. It must be allocable to the activities supported by the funding source.
3. It cannot be a general expense related to the overall responsibilities of the fiscal agent (i.e., it must not supplant existing costs).

Even when an expenditure meets all of these criteria, it must also appear in the fiscal agent's approved annual workplan and budget summary. If not, the expense is not allowable for that year unless the workplan and/or budget are formally amended. Additionally, the State reserves the right to impose special conditions beyond those established by the funding source, which may also render certain expenditures non-allowable. For more detailed information about allowable expenditures and a breakdown of common expenses, please refer to this document.

Fiscal Reporting Best Practices

Fiscal reporting is integral to all grant-funded programs and often provides the data that allows grant funding to continue. It also allows the funder to monitor grantee progress and compliance and offer support when necessary.

When maintaining fiscal reports:

- **Spending should be proportional to the work being performed** and the participants being served. While this may vary depending on the type of grant, expenditures should not outpace deliverables. The Chancellor's Office reserves the right to invoice the grantee for any or all grant advances if apprenticeship metric targets are not met.

- **Maintain accurate, up-to-date records.** Fiscal reports and invoices should be aligned with plans and narratives at all times. Main points of contact should remain updated at all times for ease of communication.
- **Communicate proactively**. Take advantage of available resources, attend convenings, and connect with your program monitor with any questions. CAI grantees are encouraged to participate in bimonthly office hours to share their questions and connect with other grantees throughout the community of practice.
- **Collaboration early**. If there are questions or concerns about fiscal spend down or reporting, reach out for support as soon as possible. The Chancellor's Office can connect grantees to resources and support to help address issues and avoid compliance concerns.
- **Always refer to your contract.** CAI offers a number of grant opportunities. While the overall expectations are consistent, each award may have unique requirements, deadlines, and expectations. Contact the Chancellor's Office for the information most relevant to your grant.

REFERENCES

1. 2023-2024 Request for Applications
2. Allowable Expenditures
3. Division of Apprenticeship Standards