July 1, 2017

**Notice of Revised FY 2017 UFR Audit and Preparation Manual**

The purpose of this notice is to explain the revisions made, effective July 1, 2017, to the Uniform Financial Report (UFR) Audit and Preparation Manual.

OSD is expanding the following definition to read as follows:

49E.) Professional Insurance. Liability insurance for administrative professional staff, and other forms

of insurance such as cyber, crime, and umbrella. Please note this line does not include Vehicle, Property

or director and officers insurance.

The Planned Column is no longer required:

The planned Column if the program is supported by negotiated unit rate contracts or a cost

reimbursement contract from the Commonwealth enter the appropriate program cost from the last

amended Purchase of Service-Attachment 3 Fiscal Year Program Budget. If this is a SPED

program, utilize your organization’s program price application budget and report activity as

defined in the UFR program component and title descriptions in the appendix. If a program price

application budget or a Commonwealth contract budget was not prepared, utilize your

organization’s internal program budget and report activity as defined in the UFR program

component and title descriptions in the appendix.

***SERVICE STATISTICS***

Publicly sponsored clients:

No longer need to provide an unduplicated count of clients. However, please note OSD is still requiring

total number of service units furnished. Includes only service units for which payment was received (does not

include individuals receiving indirect benefit (collateral clients)) from any governmental entity. The client would be reported as a fraction (derived from the amount of services paid for or given free of charge) if payment for services were also received from a private entity or as a result of free care.

Privately sponsored clients:

No longer need to provide an unduplicated count of clients. However please note OSD is still requiring

total number of service units furnished. Includes only Service units for which payment was received (does not

include individuals receiving indirect benefit (collateral clients)) from any nongovernmental entity or individual. The client would be reported as a fraction (derived from the amount of services paid for or given free of charge) if payment for services were also received from a governmental entity or as a result of free care.

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Operational Services Division