



**NEW YORK CITY
DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT
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**Fiscal Manual
For
Community Based Organizations**

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INTRODUCTION AND OVERVIEW

The Department of Youth and Community Development (DYCD) has revised the Fiscal Manual Policy and Procedures to include the prior addendum and to incorporate additional changes that will take **effect July 1, 2007**. This Fiscal Manual contains required fiscal policies and procedures which are in compliance with federal, State and City regulations and must be adhered to by Community Based Organizations (CBOs) funded by DYCD.

Revisions to the Fiscal Manual include:

- Budget categories which are now defined as Non Staff Services
- Classification, definitions and required documents for Consultants, Sub-Contractors, Vendors and Fiscal Conduit Agreements
- Budget forms and instructions which include new budget categories
- Budget modification forms and instructions
- Purchasing requirements as per addendum
- Petty Cash fund increased to \$500
- Relinquishment of equipment
- Program Expense and Report Summary (PERS) form and instructions
- Fiscal Agent Manual – CBOs administered by the Fiscal Agent have a separate manual

CONTRACT AGENCY FINANCE DEPARTMENT OVERVIEW:

The Contract Agency Finance Department (CAFD) is responsible for overseeing the fiscal components of all human service contracts. This Fiscal Manual covers CBOs funded by DYCD with the exception of the Workforce Investment Act (WIA Fiscal Manual) and CBOs administered through the Fiscal Agent (Fiscal Agent Manual).

All Fiscal Manuals are located on the DYCD website at:

<http://www.nyc.gov/html/dycd/html/cbo-fiscal-manual.html>

1. Fiscal Manual For Community Based Organizations (this manual)
2. Fiscal Agent Manual (Contracted by DYCD to provide Accounting Services to CBOs)
3. Workforce Investment Act (WIA) Fiscal Manual In School/Out School

CAFD has three sub-divisions that interact with the CBOs. Below is a description of the Units and their functions.

- **Budget Review and Risk Management:**

The Budget Review Unit is responsible to ensure that budgets and budget modifications submitted by the funded CBOs are in accordance with the City of New York and DYCD rules and regulations regarding budgetary requirements and fiscal accountability. The Budget Review Unit is responsible for the final approval of all budgets and budget modifications.

Budgets and Budget Modifications must **first** be submitted to your **Contract Manager** for programmatic approval. Once approved by Program Operations, your budget and budget modification will be forwarded to CAFD Budget Review for **final approval**.

The Risk Management Unit coordinates the Central Insurance Program (CIP) for CBOs that **do not** have their own general liability insurance. This insurance program includes general liability, special accident for program participants, equipment, workers compensation and disability that pertain to DYCD funded activities.

This Unit is responsible for the general liability insurance certificates which are reviewed to ensure they are in accordance with the Comptroller's Directive for those CBOs **not** participating in CIP.

- **CAFD – PERS Payment Unit**

The PERS Payment Unit is responsible for receiving financial reports, analyzing data, issuing payments, providing assistance and training for the preparation of financial reports. A Fiscal Analyst will be assigned to each contract and be responsible for the fiscal management of the contract. The Fiscal Analyst will serve as your contact person for payment inquiries.

The cash flow process is initiated following the registration of the contract with the NYC Comptroller's Office. Upon registration of the contract, the PERS Payment Unit will automatically issue a two month initial advance. The **Program Expense Report Summary** (PERS) is the financial tool utilized to reimburse CBOs for contractual expenses. The two month initial advance will be recovered against PERS in the last quarter of the fiscal year.

Additional areas covered by CAFD:

Electronic Funds Transfer Direct Deposit: Community Based Organizations' are required to enroll in Electronic Fund Transfer (E.F.T. - Direct Deposit). The NYC Department of Finance **mandates** that all CBOs participate in this program. The program will allow payments to be directly deposited into your organizations designated bank account. Enrollment forms (**See Appendix**) can be faxed to (212) 442-5972.

PERS Workshops: These workshops are available monthly for CBOs interested in learning how to prepare the PERS and understand DYCD's requirements for reimbursement. If you are interested in the PERS Workshop, you must register by calling (212) 676-8186.

Technical Assistance: DYCD contracts with outside organizations to offer technical assistance to CBOs in diversified financial technical areas. These services include assistance in accounting, budget development, setting up general ledgers, books and records, computerized accounting systems, cost allocation plans, payroll processing, payroll taxes, timekeeping, preparing 941s, bank reconciliations and any other financial assistance. A referral by DYCD is required. If you are interested, you may contact your Fiscal Analyst or Contract Manager.

- **Contract Agency Audit:**

The Contract Agency Audit Unit oversees and monitors Certified Public Accountant (CPA) audits, scheduled audits; follow up of Fiscal Field Reviews, and issuing Corrective Action Plans. These audits are intended to assure that DYCD funds are spent for authorized purposes in conformity with contract terms and to assist DYCD in meeting federal, State, and local directives that govern the administration of public funds.

**SECTION ONE:
THE BUDGET**

BUDGET OVERVIEW

The budget is a representation of the CBO's total offering price in terms of costs for conducting the Scope of Services. When a CBO is awarded a contract the budget is prepared on the basis of the contracted services, level of funding, and contract term. The budget will include an allocation for Staff, Non-Staff Services and Other Than Personnel Services (OTPS) that are allowable under terms of the contract. The OTPS costs include Consumable Supplies, Equipment, Space Rental, Transportation, Utilities and Telephone, Other Operational Costs, Van Maintenance (for DYCD issued vehicles), Fiscal Agent Services. **(See Appendix for Budget Instructions)**

The budget is categorized into three sections **Personnel Services, Non-Staff Services and Other Than Personnel Services**, as follows:

Personnel Services Categories:

- 1100 Salaries and Wages
- 1200 Fringe Benefits
- 1300 Central Insurance Program (CIP)

Non Staff Services

- 2100 Consultants
- 2200 Sub-Contractors
- 2300 Stipends
- 2400 Vendors
- 2500 Fiscal Conduit

Other Than Personnel Services Categories:

- 3100 Consumable Supplies
- 3200 Equipment Purchases
- 3300 Equipment Other
- 3400 Space Rental
- 3500 Travel
- 3600 Utilities and Telephone
- 3700 Other Operational Costs
- 3710 Other Cost
- 3720 Indirect Cost
- 3800 Van Maintenance (for DYCD issued vehicles only)
- 3900 Fiscal Agent Services

The DYCD Budget consists of four pages which the funded CBO is required to complete and submit to the Program Operations Contract Manager for review and approval with any required documentation. After careful review of the budget in conjunction with the CBOs' work scope, the Contract Manager forwards the budget to the Budget Review Unit for processing and approval. The approved budget is returned to Program Operations for inclusion in the contract package to the Agency Chief Contracting Officer (ACCO), who is responsible for registering the contract. A copy of the approved budget will be received by the CBO in the executed contract.

Page 1 of the budget is identified as the Program Budget Summary which includes the CBOs' DYCD ID#, Budget Code, Amendment #, CBO Name, Address, Operating Period and totals for the Budget Categories on Pages 2-3-4. The budget face sheet has three columns which are defined below:

1. **Total DYCD Budget**: The total amount allocated to each budget category. The column reflects the grand total for the Program Administered and the Centrally Administered columns.
2. **Program Administered**: The portion of the budget that will be administered by the CBO.
3. **Centrally Administered**: Items covered and paid by DYCD. **These are non-reimbursable items. The CBOs will not have access to these funds.** These costs include Fiscal Agent Service fees, Van Maintenance, and the Central Insurance Program (CIP).

Page 2 of the Budget is the Salaries and Wage Sheet for your Full-Time and Part-Time employees who are being paid with the DYCD Funds.

Page 3 of the Budget consists of Fringe Benefits, CIP and Non-Staff Services which include Consultants, Sub Contractors, Stipends, Vendors and Fiscal Conduits.

Page 4 of the Budget is for Other Than Personnel Services (OTPS).

BUDGET SALARIES AND WAGE SUPPORT SHEET

The Salary and Wage Support Sheet indicates the amount allocated for each employee for a given period. **The job function of any employee paid with DYCD funds must directly relate to the contracted services. The wages earned under this contract must equal the time charged against the approved budget.**

The salaries are divided into two categories, full and part time employees.

Full Time

A full time employee works 35 hours or more per week. Salaries will be calculated based on the employee's annual salary and the percentage that will be applied to the DYCD budget.

Part Time

A part time employee works less than 35 hours per week. Salaries will be calculated on an hourly basis.

Note: Time sheets for all full time and part time employees must be dated and signed by the employee and the employee's supervisor. The Executive Director's time sheet must be signed by a member of the Board of Directors.

Salary increases will be at the discretion of the CBO as long as they are within the scope of the services and budget of the contract, which will be approved by the Program Operations Unit.

1200 Fringe Benefits - The maximum rate for fringe benefits is 30%. The rate includes all benefits under the Fringe Benefits category. Fringe Benefits may include FICA, Unemployment Insurance, Workers Compensation, Disability, Life Insurance, Pension, and Medical Benefits. A minimum Fringe Benefit rate of 7.65% is required for all contracts.

The minimum rate for CBOs under the Fiscal Agent is 12.65%. This represents 7.65% (FICA) plus a 5% estimated Unemployment Insurance rate.

1300 Central Insurance - All CBOs have the option of buying into DYCD's Insurance Package through the City's Central Insurance Program (CIP). This package includes General Liability Insurance, Special Accident for program participants, Workers Compensation, Disability and Equipment Insurance. This insurance does not include child or sexual abuse. The cost of the CIP Insurance Package is 4.5% of your **total budget for each contract and each amendment thereafter**. When you buy into the Central Insurance Program, it is for the full term of your contract and coverage extends to the DYCD contract only. This insurance cannot be purchased for a portion of your contract term

NON STAFF SERVICES: CONSULTANT/SUB CONTRACTORS/STIPENDS VENDORS/FISCAL CONDUITS

2100 Consultants: Independent individuals with professional or technical skills retained to perform programmatic tasks or complete projects within the contracted services that cannot be accomplished by regular staff. Consultants cannot be salaried employees.

List on the budget the Name of each Consultant and the amount of the fee to be charged. With the Budget submission, a signed Consultant Agreement must be attached with a completed Notary Page and a resume; otherwise the funds for this allocation will not be reimbursed.

A consultant usually:

- represents him/herself as self-employed
- maintains his/her own books and records
- has a place of business separate from that of the CBO.
- Consultants retained by a CBO must enter into a written agreement with the CBO, detailing the specific tasks to be performed. The contracting of Consultants will be allowed by DYCD only for those services that cannot be performed by CBO staff. **Under no circumstances can a consultant be hired in lieu of a staff person.** If a CBO believes a consultant's services are required for an extended period, such an individual must be hired as an employee.
- The CBO shall follow the purchasing procedures outlined in the general provisions of the Fiscal Manual for the procurement of goods and services.
- Consultants Time Sheets and invoices must be maintained by the CBO.
- A formal written agreement for each Consultant must be maintained on file at the CBO for **at least six (6) years. (See Appendix for the Consultant Contract Agreement)**

2200 Sub-Contractors: Independent entities retained to perform program services. A sub-contract agreement will be governed by the terms of the DYCD contract and will be registered with the NYC Comptroller. **Each Sub-Contractor's EIN# must be listed on the Sub-Contract Agreement, along with a completed Notary Page submitted with the Budget. (See Appendix for the Sub-Contract Agreement)**

2300 Stipend: Incentive allowance **ONLY** for the benefit of a participant or client of the program. Stipend may be included as part of a training program, to assist a participant in acquiring the skills necessary to obtain and retain employment. A stipend may be for a nominal allowance and may be paid hourly, daily or weekly.

The following are the conditions under which stipends may be paid:

- To promote general client welfare by a private, not-for profit CBO; and,
- Offered by programs that provide classroom training and instructional services.

A Stipend cannot be used:

- To displace an employee or position including partial displacement such as a reduction in hours and wages.
- To supplant the hiring of salaried workers or to perform services that would otherwise be performed by an employee, including an employee who recently resigned or was discharged, an employee who is subject to reduction in force, or an employee who is on leave.
- To pay for services being performed for the CBO; and
- To avoid payment of FICA, Unemployment Insurance, or Worker's Compensation Insurance.

2400 Vendors: Independent business entities retained to provide non-program services. Examples: Cleaning Services, Security, Accounting Services and Computer Technicians. (Vendor Agreements should be maintained on file at the CBO).

2500 Fiscal Conduit: For Discretionary Contracts only - to be determined.

OTHER THAN PERSONNEL SERVICES

Other Than Personnel Services (OTPS) - OTPS relates to programmatic expenditures other than Salaries, Fringe Benefits or Non Staff Services. The following is a description of the non-personnel categories:

Note: All invoices must be in the CBOs' name for the CBO to receive **reimbursement**.

3100 Consumable Supplies

Supplies that do not last or are not permanent in nature. Consumable supplies include office, program and maintenance supplies, such as pens, stationery, chalk, erasers, towels, cleaning supplies, books and arts and craft supplies.

3200 Equipment Purchase

Equipment that is durable or permanent in nature, such as furniture, printers, fax machines, televisions, cameras, videocassette recorders, and computers. All equipment and/or furniture purchased with DYCD funds at a unit cost exceeding \$200 will be the property of the City of New York upon termination of their contract. You will be required to submit an itemized list and description of each purchase (make, serial number and model number) over \$200.

Equipment costing less than \$200 must also be placed under Equipment purchases, not Consumable supplies.

All equipment and/or furniture purchased with DYCD funds is the property of the City of New York Department of Youth and Community Development, and must be tagged “Property of DYCD.” At the end of the contract, all non-depreciated equipment that still has a useful life and was purchased with DYCD funds must be returned (see section 4 for more details).

All CBOs are required to purchase Equipment Insurance with a company licensed to do business in the State of New York. (For CBOs covered through the Central Insurance Program, refer to **Section 9** of the Fiscal Manual.) Each CBO must be covered for the loss due to burglaries, vandalism, fire or floods that affect equipment or furniture that is leased or purchased with DYCD funds. If your CBO’s equipment is lost or stolen, you must secure a police report detailing the nature of the incident as well as submit a claim to your insurance carrier. In addition, you must also submit an official report to DYCD. The CBO must replace the lost or stolen equipment with the funds secured from the settlement of the claim.

3300 Equipment-Other

This category is for rental, lease, repair and maintenance of office and or programmatic equipment utilized in the performance of the CBO’s operation. Maintenance service contracts, licensing fees, computer software are also to be charged to this category.

Equipment/furniture leased with an option to buy may also become the property of DYCD in the event of contract termination. DYCD will, however, consider requests for continued use or other recommended disposition of such equipment, upon termination or non-renewal of a contract. Please contact your Contract Manager regarding continued use or other disposition of equipment. All Equipment purchased with DYCD funds over \$200 is to be inventoried and a copy is to be submitted to DYCD.

3400 Space Rental

This category is a total and separated into two subcategories:

3410 Public School

Opening fees and room rentals paid to the Department of Education for school rental costs. Must complete a Space Rental Cost Allocation Plan.
(See Appendix for the Space Rental - Cost Allocation Plan Form)

3420 Space Rental/Other

All other rent paid for sites utilized by that program and all related charges associated with the use of the site such as **minor** repairs and maintenance costs. **No renovation or construction projects can be budgeted or paid for with DYCD program funds. You are required to submit a copy of your lease and/or month to month rental agreement at the time of the budget submission, as well as a Space Rental - Cost Allocation Plan with the budget. This form reflects DYCD's portion of your rental fees. (See Appendix Space Rental - Cost Allocation Plan Form)**

3500 Travel

Local travel on public transportation by the employees and participants of the CBO to conduct official business pursuant to the DYCD contract. Included in this category are expenditures for a vehicle owned or leased by the CBO whose use is deemed necessary to conduct the DYCD funded program. Also included in this category are expenditures for personal automobile use for CBO business. Costs for the use of a personal automobile will be reimbursed at a maximum rate of 35 cents per mile plus tolls. A Mileage Log (**See Appendix**) must be maintained for both personal and business owned vehicles used to conduct business related to the funded program.

Traffic and/or vehicle violations are **not** a legitimate expense and, therefore, will not be budgeted nor paid for with program funds. All participant related travel expenses, *e.g.*, bus trips and local travel, are to be budgeted under this category. Bus companies must be insured.

CBOs should charge to this account expenses for business owned vehicles such as car maintenance, gasoline, tolls and insurance. CBO owned vehicles used for DYCD purposes must be co-insured with the City of New York as named beneficiary.

3600 Utilities and Telephone

Telephone and utility costs. Costs should be pro-rated over the operating budget period.

3700 Other Operational Costs

This category is a total of the two sub-categories below.

3710 Other Costs

Other operating costs such as printing, postage, admissions, publications, bank charges, subscription costs, internet service fees, and wiring associated with computer set up. This category also includes general liability for CBOs **NOT** participating in the Central Insurance Program.

Participant Costs. Costs associated with or for the benefit of program participants such as refreshments, entrance fees, awards, T-shirts, uniforms, sporting and recreational supplies.

Audit Cost - DYCD will accept a portion of your audit fees. If your organization receives additional funding besides that from DYCD, you may only include DYCD's proportionate share. The proportionate share should be calculated by dividing the total DYCD budget by

the CBO's total budget and applying that percentage to the total audit cost. You must submit an Audit Cost Allocation Plan with your budget. **(See Appendix for the Audit Cost Allocation Form)**

3720 Indirect Cost

The maximum allowable rate for Indirect Cost is 10%. The purpose of indirect cost is to capture overhead costs incurred by a CBO that operates several programs and whose administrative costs cannot be identified as a direct cost to the program. CBOs with multiple government contracts or programs with multiple funding streams are qualified for indirect costs.

It is the responsibility of the CBO to maintain documentation to justify the percentage and allocation plan used to arrive at the indirect cost rate. This documentation must be made available upon audit request.

Indirect Cost does not apply to CBOs administered through the Fiscal Agent since all costs must be itemized.

Indirect Cost is a sub category of the Other Cost Category Account 3700.

3800 Van Maintenance

If your CBO is assigned a city-owned van, DYCD will provide maintenance through the Department of Citywide Administrative Services. A total of \$2,000 will automatically be deducted from your contract for Van Maintenance. This cost is a centrally administered cost and is not reimbursable.

3900 Fiscal Agent Services

All CBOs now have the option of purchasing the services of the Fiscal Agent. The following is a brief description of the types of services offered by the Fiscal Agent:

- Establish financial records
- Maintain and report on available CBO budget balance
- Verify invoices
- Provide payroll services and personnel reporting
- Ensure the timely filing and payment of employment -related taxes
- Ensure that Accounts Payable and Ledger system and activities are in accordance with generally accepted accounting practices and procedures.
- File Federal Tax Form 941 and 941B
- Prepare W2s, W3s, and 1099s

Fiscal Agent Fees

Fiscal Agent Services will be charged to your total budget in accordance with the scale indicated below: **(Subject to change)**

<u>Contract Dollar Value</u>	<u>Fiscal Agent Service Fees</u>
\$ 0 - \$ 25,000	\$ 1,200
\$ 25,001 - \$ 50,000	\$ 3,500
\$ 50,001 - \$100,000	\$ 5,100
\$100,001 - \$250,000	\$ 7,100
\$250,000 Over	\$10,000

Note: A CBO that chooses to be placed under or is mandated to utilize the services of the Fiscal Agent **must have all of its DYCD contracts administered by the Fiscal Agent.** The Fiscal Agent fees are centrally administered costs and are not reimbursable. CBOs mandated for Fiscal Agent services due to poor fiscal performance (less than a Satisfactory “S” rating) will receive written notification to this effect from DYCD.

Private Match contracts may **not** be administered by the Fiscal

In order to complete the Budget, refer to the Budget Instructions in the Appendix.

**SECTION TWO:
BUDGET MODIFICATIONS**

BUDGET MODIFICATION POLICIES AND PROCEDURES

A revision to the approved budget may be approved only as it relates directly to the accomplishment of services specified in the contract. CBOs are to submit all modifications (both programmatic and budgetary) to the assigned DYCD **Contract Manager in Program Operations first**. A Budget modification request must be submitted on a Request for Modification Form and be accompanied by a Budget Modification Form. (See **Appendix for Request for Modification Forms**) or on the DYCD website <http://www.nyc.gov/html/dycd/html/resources-pers.html>) The Forms are defined as follows:

Request for Modification: All requests to modify your CBO’s contract must be submitted through a Request for Modification Package. This package contains a Request for Modification Form and a Budget and/or Program Modification Form, as appropriate. The Request for Modification Form asks specific contract identifying information such as your CBO’s name, ID number, Budget Code as well as a detailed justification for the modification request. The Budget Modification Form reflects the budget categories to be equally increased and decreased in order to accommodate the request. CBOs should verify their balances, in order to avoid requesting modifications in lines where all allocated amounts have already been spent.

The number of Budget Modifications will be limited according to the length of the contract. As such, CBOs must plan their programs and budgets carefully. Budget modifications may only be requested accordingly to the following schedule:

<u>Contract Term</u>	<u>Number of Budget Modifications Allowed</u>
3 months or less	1 Modification
4 to 8 months	2 Modifications
9 to 12 months	3 Modifications

Budget modifications cannot be requested during the first or last month of the Fiscal Year.

Budget modification requests are to be submitted to the assigned Contract Manager **two weeks prior to their proposed effective date. No budgetary or programmatic changes may be made without prior written approval from DYCD.**

Please note: CBOs whose contracts were registered late are exempt from the above deadline. Late registration is considered mid-March of the Fiscal Year.

The last day for budget modifications to be submitted is **May 31** of the Fiscal Year.

**SECTION THREE:
GENERAL ACCOUNTING PROCEDURES**

BOOKKEEPING PRACTICES AND PROCEDURES

CBOs must establish and maintain separate accounting and related records for funds received through each contract with the DYCD. Accounting records must be established and maintained in accordance with generally accepted accounting procedures. It must also be constantly updated to permit the timely and accurate preparation of financial statements and examination by DYCD or its designees.

The management of the CBO is responsible for establishing and maintaining an internal control structure. The objective of an internal control structure is to provide management with reasonable assurances that assets are safeguarded against loss from unauthorized use or disposition. In addition, a strong internal control structure ensures that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in conformity with generally accepted accounting principles.

It is necessary for all CBOs to maintain an adequate accounting system in order to plan properly for the future, maintain control over current operations, and render a satisfactory account of past operations. The accounting system of the CBO should consist of a series of operations relating to the recording, classifying, summarizing and reporting of transactions performed, together with procedures that prescribe the manner in which these operations are performed.

DYCD staff and its representatives will conduct site visits (both announced and unannounced) to the CBO during the contract term to ensure that the books and records are being appropriately maintained.

Time sheets for all full time and part time employees must be dated and signed by the employee and the employee's supervisor. The Executive Director's time sheet must be signed by a member of the Board of Directors.

Invoices: submitted must be an original, legible in the English language, and display CBO's name.

BANK ACCOUNT

In accordance with the participation in the Electronic Funds Transfer (EFT) program, CBOs are no longer required to maintain separate bank accounts per contract award. Payments to a CBO will now be made to a single bank account. In order to enroll in the EFT system, you **must** complete the enrollment application. The Enrollment Form can be found in the **Appendix** or on DYCD's website at <http://www.nyc.gov/html/dycd/html/resources-pers.html>.

SIGNATORIES

DYCD requires that a CBO have at least two signatures on each check. A CBO that needs a waiver from this two-signature requirement, must make its request in writing to the Contract Agency Audit Department, 156 William Street, 3rd Floor. The request must detail the accounting controls and procedures currently utilized by your CBO that would justify not implementing this policy. A waiver is required to be submitted for each Fiscal Year. Every CBO is to comply with all of DYCD's policies, until it has received written authorization stating otherwise from DYCD.

CASH FLOW

1. The cash flow process is initiated following registration of the contract with the New York City Comptroller's Office. **No funds will be released until the contract is registered with the Comptroller's Office. DYCD is unable to reimburse the CBO for any expenses incurred through the provision of services to the target population until the contract is registered.**
2. An initial advance equivalent to **two months** of your approved program administered budget is issued by the DYCD-Contract Agency Finance Department. However, if your contract term is less than four (4) months, your initial advance will be no greater than one-half of your budget. **Funds are electronically transferred to the accounts of CBOs enrolled in the EFT Program.**
3. **Public/Private Partnership CBOs ONLY**
For Public/Private Partnership CBOs, the funds received from private sources must be deposited into your account, providing that it is tagged for audit purposes.

**SECTION FOUR:
PURCHASING PROCEDURES**

GENERAL POLICY

Any purchasing (procurement) of goods/services is to be conducted in the name of the CBO. The CBO is solely responsible for ordering, receiving, inspecting and acceptance of merchandise and/or services. **Moreover, the name of the DYCD, its officials, employees, or the City of New York, should not be used under any circumstances for the purpose of ordering and/or securing goods or services from any vendor.** Accordingly, invoices, bills, receipts, etc. must be issued in the name and address of the CBO.

The following general guidelines must be adhered to for purchasing goods and/or services:

1. The CBO must have a budget that is approved by CAFD's Budget Review Unit.
2. The approved budget **must contain the appropriate category that corresponds to the item(s) to be purchased.**
3. There must be sufficient funds available in the budget category to accommodate the purchase.
4. The expenditure must occur within the same budget period that the goods and/or services are received/delivered.
5. The expenditure must be necessary to support the CBO's objectives as detailed in the contract.

PURCHASING REQUIREMENTS/COMPETITIVE BIDDING

The procurement of goods shall be governed by the competitive bidding requirements delineated herein. The purpose of the competitive bidding requirements is to establish a procedure likely to secure the best possible price for goods and services while allowing for appropriate competition. To insure the desired results, the procurement process must be both open and competitive. Open and competitive means that no vendor qualified to provide the good/services may be restricted from bidding and that there is fair competition among those bidders for the work.

1. **Purchases Less than \$2,500**
For purchases whose value is \$2,500 or less, no competitive bids are required. CBOs shall ensure that the non-competitive price is reasonable. CBOs must document such purchases and identify the vendor, the item purchased, the amount and date paid.
2. **Purchases from \$2,500 - \$25,000**
A minimum of five (5) written bids must be secured for the purchase of goods of like items whose cost can reasonably be expected not to exceed \$25,000.
3. **Purchases in excess of \$25,000**
A public solicitation of a minimum of five (5) sealed bids must be conducted for purchases of goods of **like items whose cost can reasonably be expected to exceed \$25,000.**

These procedures shall apply to the rental or leasing of equipment as well.

A CBO may structure formal bidding using the procedure set forth herein required for all purchases in excess of \$25,000.

The CBO must publicly solicit a minimum of five (5) sealed bids from responsible bidders offering such commodities or services. Specifications must be developed and provided to all potential bidders in writing. The criteria to be used in determining the acceptability of bids should be contained in the specification. Bids may be solicited in one of the following ways:

Method A

A notice to bidders may be published in a generally circulated daily newspaper at a reasonable time prior to the due date of the bids. The notification should appear for a minimum of three (3) business days.

The notice to bidders should contain a general description of the goods or services for which bids are being solicited, a description of how and where specifications may be obtained, the closing date for acceptance of bids, and the date, place and time of the opening of bids. The bids must be opened at the place and on the date and time in the notice. **The process of opening bids is public. Accordingly, vendors may not be excluded from the bid opening.**

Method B

A CBO may elect to establish a list of qualified firms from which bids may be solicited. To establish this list, publication of a notice in a widely circulated newspaper is required. This notice is not a solicitation for bids. Such notice shall contain a general description of the goods and services that the CBO may wish to obtain. Respondents to the notice should indicate their capability to provide the goods and services and their willingness to subsequently submit bids in response to a future solicitation.

The list must be constantly updated to ensure competition. The CBO may solicit bids from the qualified bidders on the list by mailing them invitations to bid. The invitation to bid must include all relevant specifications, the due date for submission and the date, place and time of the bid opening. The bids must be opened at the place and on the date and time specified.

1. The CBO must document the process followed in its selection of the most responsible lowest bidder and upon request, submit the same to DYCD. The criteria for selection of the most responsible lowest bidder should include at least the following:
 - A. Meeting or exceeding the bid specifications;
 - B. Price;
 - C. Reliability of bidder;
 - D. Net 30 days, unless discount is given; and,
 - E. Availability of Goods and Time Frame for Delivery

2. The CBO shall make every reasonable effort to obtain competition before the purchase of commodities or services. The CBO must document any situation where reasonable competition is not available.

INVENTORY

It is the responsibility of each CBO to maintain an inventory of all furniture and equipment in its possession purchased with DYCD program funds, indicating that the equipment purchased is the property of the City of New York.

Each CBO shall affix an **inventory control decal** on all inventories purchased with DYCD program funds.

RELINQUISHMENT OF EQUIPMENT

If the contract is terminated or not renewed, all equipment that still has a useful life, purchased with DYCD funds remains the property of the City of New York and must be returned. Please contact the **Contract Manager** assigned to your program regarding the disposition of your CBO's equipment. If the DYCD Contract Manager and the CBO together, deem that the equipment is fully depreciated and has no further useful value, the CBO must inform CAFD in writing and make arrangements to dispose of the equipment.

Disposal of Equipment

Once it has been determined the Equipment bought with DYCD funds is fully depreciated and has no further useful value, please notify the Assistant Commissioner of CAFD in writing with a list of the equipment, serial number(s), model number(s) and purchase date.

**SECTION FIVE:
PETTY CASH POLICY**

A. PETTY CASH FUND ESTABLISHMENT

To facilitate the payment of certain minimal charges that cannot be handled by check, CBOs may establish a Petty Cash Fund for up to \$500.00. It is important to remember that items purchased with Petty Cash Funds are subject to the same regulations and accounting practices, as are expenses paid by check.

The Petty Cash Fund must be maintained in a secure place to safeguard against loss from unauthorized use or disposition. In the event of loss due to theft or fire, the CBO will NOT be reimbursed for loss of the Petty Cash Fund.

B. PETTY CASH FUND USE

A Petty Cash Fund shall be governed by the following rules:

1. A Petty Cash expense may not exceed **\$100 dollars per total purchase**.
2. The CBO Executive Director or a designee must authorize petty cash expenses.
3. When a cash payment is made from the Petty Cash Fund, a Petty Cash voucher (**See Appendix**) together with a receipt is placed in the petty cash box. Therefore, the total of cash remaining in the box plus the total amount of vouchers therein, should equal the petty cash fund amount.
4. Each voucher must be supported with a receipt or invoice which shows the date of purchase, item purchased and the cost. The reverse side of the receipt may be used to list items purchased, if such is the case. Attach each receipt to its proper invoice.
5. Periodically, when the amount of cash reaches a level of replenishment, a check is drawn for the amount of all vouchers in the box. Cash from the check is placed in the petty cash box to replenish the Petty Cash Fund to its full amount. The reimbursement check is entered in the **Cash Disbursements Journal** to be charged to the applicable budget category(ies); and, a separate Petty Cash Expense Summary Form must be used for the replenishment of the Petty Cash Fund.

Examples of reimbursable expenses are:

- a. Local travel by public transportation
- b. Business related telephone calls from public telephones
- c. Programmatic supplies
- d. Postage (The purchase of one hundred stamps will be allowed through petty cash.)

**SECTION SIX:
INCOME GENERATING**

OVERVIEW

Income generating is defined as **any funds acquired by a CBO as a result of utilization of any resources/assets obtained through the Department of Youth and Community Development funds.**

This is not limited to the use of budgeted funds, but also includes the use of a CBO's employees labor and/or other assets (i.e. premises, equipment, etc.) to generate income. Grants that a CBO receives from other government sources or foundations are not considered **generated income.**

A. INCOME GENERATING POLICY

An **Income Generating Questionnaire** (See **Appendix for Income Generating Questionnaire**) must be maintained and made available upon audit at the CBO site. This questionnaire must be fully completed, signed and dated by both the Executive Director and the Chairperson.

If the Program is engaged in income generating activities, a monthly report (See **Appendix**) must be maintained and made available for review upon demand.

B. INCOME GENERATING BOOKKEEPING PROCEDURES

The following is the **mandatory bookkeeping guide** for CBOs engaged in income generating activities:

1. A separate bank account must be established;
2. All bank documents, such as deposit slips, reconciliations, statements, canceled checks, signature cards, etc. must be properly maintained on file;
3. A separate cash receipts journal must be established to record cash receipts generated;
4. A separate cash disbursement journal must be maintained to record cash expenditures. The cash disbursement journal must be established in a form that reflects the nature of the expense;
5. Supporting documentation for each disbursement recorded in the cash disbursement journal must be properly maintained on file;
6. Where applicable, a general ledger must be maintained in order to summarize monthly transactions;
7. A monthly trial balance must be taken; and
8. The CBO's monthly reports reflecting income-generating activities must be properly maintained on file.

All financial and accounting records relating to income generating activities must be available for examination and audit by DYCD or its designees upon request.

**SECTION SEVEN:
PROGRAM EXPENSE REPORT SUMMARY
(PERS)**

PROGRAM EXPENSE REPORT SUMMARY (PERS) OVERVIEW

DYCD utilizes a financial document called the “Program Expense Report Summary (PERS)” to detail and track the CBO expenditures for goods and services. The CBO is required to list all expenses for program-related goods and services on the PERS. A Fiscal Analyst then reviews and analyzes the information listed on the PERS to determine whether the expenses submitted are appropriate for its contracted services and comply with the approved budget. From this analysis, DYCD determines the amount of funds to reimburse the CBO for contract-related approved expenses.

DYCD PERS must be prepared on a **cash** basis. Expenses should be reported based on payment check dates. Monthly or quarterly PERS should have checks issued within that month or quarter. **Example:** A PERS submitted for the month of October should reflect checks issued in October.

There are circumstances where checks are allowed outside the PERS submission period. During the year end close out, a CBO may have a payroll service period or invoice service period that runs across a Fiscal Year. The prorated portion of that check may be charged to the appropriate Fiscal Year (or budget operating period if the budget ends prior to June 30th). An example of this would be a payroll issued 07/06/07 with a payroll service period of 06/28/07 through 07/05/07. Only June 28, 29, and 30th may be reflected on the June-Final PERS. The remainder of the payroll would be reflected on the July PERS. Please indicate that the amount is prorated and the number of days reported with a footnote on the PERS.

Contracts over \$50,000

A monthly report is required for contracts over \$50,000. CBOs must submit their PERS listing the expenditures made during the month, no later than the 10th day of the following month. PERS received after the 15th of the following month may be considered **LATE**.

DYCD carefully tracks the timely submission of PERS. Fiscal Analysts are required to send letters notifying the CBO they are delinquent in the submission of PERS. Late submission of PERS may affect the fiscal VENDEX rating negatively.

Contracts \$10,001 - \$50,000

Contracts in this range have the option of submitting PERS monthly or quarterly. Quarterly reports are due as follows:

July-September	Submission Date October 10
October-December	Submission Date January 10
January-March	Submission Date April 10
April-June	Submission Date July 10
Final PERS	Submission Date due August 31

DYCD tracks the submission of quarterly PERS. PERS received the 15th day of the month following the quarter may be considered late. Fiscal Analysts are required to send a letter notifying the CBO it is delinquent in the submission of PERS. Late submission of PERS may affect the fiscal VENDEX rating negatively.

Contracts 10,000 and under

A CBO with a contract of \$10,000 or less has the option of submitting PERS monthly, quarterly or one PERS for the full amount.

Payment Information/CCMS E-mail Availability

DYCD is offering a computerized service that allows CBOs to electronically obtain their **Expense and Payment History Reports** for payment identification of DYCD Electronic Funds Transfer (EFT). This service may be helpful to CBOs with multiple DYCD contracts. It will allow them to identify the contract and payment amount for the PERS processed. To participate, please register through our website, <http://www.nyc.gov/html/dycd/html/resources-pers.html>

Reimbursement of PERS

Reimbursement for a properly prepared PERS should be received **within 20-25 days** of submission date to DYCD.

Blank PERS

CBOs may obtain Blank PERS from DYCD's website, which is <http://www.nyc.gov/html/dycd/html/resources-pers.html>. The original PERS must be submitted with two original signatures. CBOs may develop their own PERS as long as it mirrors DYCD's PERS format. If the required fields are not on the PERS, the Fiscal Analyst may reject the PERS for resubmission in the correct format.

OVERVIEW PROCESSING OF THE PERS BY DYCD

The PERS are received; time stamped and logged in by DYCD/CAFD for tracking purposes. It is then distributed to the appropriate Fiscal Analyst for processing. The Fiscal Analyst reviews the PERS to determine whether expenses are appropriate, are within the scope of the contract, and are in compliance with DYCD's policy and procedures. If the PERS do not meet these requirements, the expenses are not eligible for reimbursement or are "*disallowed.*"

If expenses are **disallowed**, a **Status Report letter** is sent to the CBO notifying them of the **disallowance(s)** and the reason(s) for the disallowance(s). In the event that the discrepancy has been corrected, CBOs may resubmit the expense on the next upcoming PERS.

PERS with **substantial** errors or omissions will be rejected by the Fiscal Analyst and returned to the CBO for correction.

Important note: You will be rated on your VENDEX evaluation based on the accuracy of your PERS submission. If you receive four or more status letters with major discrepancies, you may receive a Needs Improvement or Unsatisfactory rating.

Once the Fiscal Analyst has finalized the PERS, a payment voucher is processed which can take approximately **5-7 business days** for an EFT or check to be issued. This occurs once the voucher has been issued to the City's Financial Management System (FMS) for the Department of Finance to release payment.

If a CBO is on **CHECK HOLD**, the PERS will be reviewed, but not paid until the deficiency or discrepancy is rectified.

An initial advance is issued once your contract is registered and will be recovered in the last quarter of the operating budget period approximately 1/3rd each month. The Fiscal Analyst has the option to recover earlier, based on projected spending.

DISALLOWANCES

A Status Report Letter will serve as notification to a CBO of any and all disallowances. This letter will detail the reasons for the disallowances and will reflect the adjusted approved expenses for the PERS processed.

Claimed and/or documented expenditures for items neither budgeted nor allowable under DYCD federal, State and City guidelines will **not be reimbursed**.

It is important for all CBOs to note that the review of PERS is thorough. If proper procedures are not followed or expenses are incurred which may not be appropriate for your contracted activities, DYCD may disallow these expenditures. The following are the types of expenses that will not be reimbursed by DYCD:

- Purchase of land and buildings.
- Taxes from which municipalities are exempt (Sales Tax, NYS Franchise Tax, Federal Unemployment Tax (FUTA).
- Capital improvements, which are defined to mean the erection of substantial structures which are capital in nature, or the valuable additions to or valuable modifications of real estate; this includes expenditures for hard surfacing, cement installations, substantial repairs to a building, basic heating, lighting or sanitary equipment and installation, permanent outdoor lighting systems, fencing (except for partial fencing justified as a safety device), swimming and wading pools and tennis courts;
- Personal membership fees in clubs or professional organizations and associations.
- League franchise fees.
- Salaries of personnel discharging law enforcement responsibilities, except juvenile aid officers approved by the State Office of Children and Family Services, or salaries of an employee who lacks the qualifications for the work, or who after a trial period is considered by the Office of Children and Family Services to be unable to do satisfactory work.
- Interest and penalty costs.
- Activities for which a fee is charged which would tend to exclude participants from attending.
- Activities that are normally considered a part of the regular school curriculum.
- Activities of a commercial nature.
- Expenditures for pre-paid payroll or consulting services. The date on the check (pay date) must be on or after the period of service.

- Expenditure for fund raising activities.
- Expenditures for stipends when used to replace existing staff and/or for the primary purpose of saving money by using low cost labor, and to avoid paying fringe benefits, or to replace other funding. Special exceptions may be made in advance with approval from DYCD and Office of Children and Family Services, when no other sources are available and stipends are critical for the implementation of the program model.
- Prizes other than inexpensive awards such as trophies, medals or ribbons.
- Medical liability insurance and fire insurance on capitals structures.
- Security Deposits.

INSTRUCTIONS FOR THE COMPLETION OF THE DYCD PROGRAM EXPENSE REPORT SUMMARY (PERS)

The PERS is the financial statement used to report CBO expenses. It is the instrument used to determine reimbursement amounts to the CBO on a monthly or quarterly basis.

PERS submissions are required once the contract is registered. The PERS reports are due by the **10th day** of the following month or quarter (Contracts less than \$50,000 can submit PERS Quarterly) A PERS report received after the 15th of the month or quarter may be recorded as a late submission.

Blank PERS forms may be located and copied from the **Appendix**. A CBO may use its own spreadsheet as long as all required information and fields are incorporated. The PERS is available via internet on DYCD's website at: <http://www.nyc.gov/html/dycd/html/resources-pers.html>. The PERS instructions on the website are for preparing PERS on Microsoft excel.

Below are instructions if completing PERS Forms manually.

PAGE 1 – FACE SHEET SUMMARY

Complete the top portion of the PERS by indicating the CBO's Name, DYCD ID#, Budget Code, and Budget Period.

OST Providers Only: Please enter the cash contribution budgeted and paid for in the month or quarter for which you are submitting PERS. Please note that these expenses are in addition to the line item expenses reported on the PERS. The fields are on the top portion of the PERS Form. If there are no cash contributions, please reflect a zero.

1. Enter the month and year for which expenditures are being submitted. Quarterly submission of PERS must reflect the quarter being submitted.
2. Enter your approved line item budget totals into the column **Approved Budget Total**.
3. You must complete Pages 2 through 6 and reflect total expenses for each budget category on Page 1 into the column **Expended this Period**.
4. The bottom section of the PERS should be completed and signed by the preparer and the Executive Director. DYCD will only accept **original** PERS for process. Please be sure to include the telephone number and extension where you can be contacted by the Fiscal Analyst.

SALARIES AND WAGES

PAGE 2 – FULL TIME

Complete the top portion of the PERS by entering the CBO's Name, DYCD ID#, Budget Code, and Budget Period.

Complete all fields for each full-time employee paid: Check Number, Direct Deposit Number, Check Date, Payee Name, Title Code, Title, Payroll Period, Gross Salary and Total DYCD Cost. Enter total at the bottom of the page. If additional space is needed, complete the appropriate Page 2A-2E form.

PAGE 3: PART TIME

Complete the top portion of the PERS by indicating the CBO's Name, DYCD ID#, Budget Code, and Budget Period.

Complete all fields for each part-time employee paid: Check Number, Check Date, Payee Name, Title Code, Title, Payroll Period, Hourly Rate, Hours Worked, and Salary charged to DYCD. Enter total at the bottom of the page. If additional space is needed, complete the appropriate Page 3A-3E form.

Total Salaries and Wages

The total salaries and wages for full-time and part-time staff should be entered on Page 1 Account Code 1100.

Note: Salary titles must match budgeted titles on PERS. Please ensure titles are identical when claiming expenses to avoid disallowances. Please be sure to allocate salaries within the appropriate budget operating period and fiscal year.

PAGE 4 – FRINGE BENEFITS

Complete top portion of the PERS by indicating the CBO's Name, DYCD ID#, Budget Code, and Budget Period.

Complete the field for each check issued: Check Number, Check Date, Period Covered, Payee Name, Type of Fringe Benefits, Amount of Check and Amount Chargeable to DYCD. Transfer total to Page 1 Account Code 1200.

PAGE 5 – NON STAFF SERVICES

Complete top portion of the PERS by indicating the CBO's Name, DYCD ID#, Budget Code, and Budget Period.

Enter the appropriate Account Code (Consultants, Sub-Contractors, Stipends, Vendors and Fiscal Conduit). Enter the Check Number, Date, Service Period Covered, Payee Name, Title Service, and Number of hours/days if applicable, amount of check, amount chargeable to DYCD. Each category should be totaled and transferred by Account Codes, 2100, 2200, 2300, 2400 and 2500 to Page 1.

PAGE 6 – OTHER THAN PERSONNEL SERVICES

Complete top portion of the PERS by indicating the CBO's Name, DYCD ID#, Budget Code, and Budget Period.

This Page is for all OTPS Categories. Each Category must be sorted by account code order. Enter all fields for each check. Enter the appropriate account code for each OTPS category, Consumable Supplies – 3100, Equipment Purchase – 3200, Equipment Other – 3300, Space Rental – 3410 or 3420, Travel 3500, Utilities & Telephone-3600, Other Costs –3710 or 3720. Total each Account Code and transfer to the appropriate OTPS category on Page 1.

Please Note:

Indirect Cost 3720 – detailed description is not required report the monthly or quarterly prorated amount. Submit prorated expenses based on your budget operating period.

Van Maintenance – 3800 and Fiscal Agent Services – 3900 are a centrally administered cost. These categories are not reimbursable and should not be reflected on the PERS

Equipment Purchased must be listed separately and the description for each equipment item must include the make, model and serial number for all equipment \$200.00 and over.

Please review **Section One of the Fiscal Manual – Budget Overview** for a description of expenses to be charged to the appropriate budget categories.

Special Conditions for Reimbursement of PERS

- **Contract Amendment (Increase of Budget)**

Expenditures for an amendment (resulting in a budget increase) that has not been registered, should not be included on the PERS. **You may only reflect expenses within the original registered budget.** Once you have been notified that the amendment has been registered, you may submit expenses for all related and retroactive costs on the next PERS submission. PERS will be reviewed and analyzed based on the original budget, until the amendment is registered. Expenses over the original budget will be disallowed.

- **Retainage/Outcome Based Contracts:**

DYCD may include a clause in the contract that requires DYCD to retain a percentage of the contract until it has been determined that the programmatic goals have been achieved. You will be reimbursed based on approved expenses less the retainage percentage. During the last quarter of the Fiscal Year or budget operating period, DYCD will begin to recover the initial advance, normally 1/3rd each month. The retainage will be paid by Contract Agency Finance when Program Operations has authorized and released the amount based on CBO's performance.

- **Public/Private Match Contract – Payment Process**

For contracts negotiated with Public/Private Match Percentages Only:

The PERS for the Public Private Match contract will be processed as indicated in the PERS instructions. The CBO will submit 100% of its expenses (the DYCD share and the Public /Private Match share). The CBO will be reimbursed based on the percentage applicable to the DYCD share as negotiated in their contract.

- **OST Contracts – Payment Process**

Effective July 1, 2007 OST contracts will be paid up to 90% of the budget amount or approved expenses, whichever is less. Ten percent of the approved budget amount will be withheld and become a penalty in the event that the CBO's outcomes have not been met. A penalty, if applicable, is determined by Program Operations and may range from 1% to 10% of the approved budget amount.

- **OST Public/Private Match Contracts – Payment Process**

OST CBOs with Public Private Match contracts will be reimbursed 76.923077% of approved expenses. The CBO will submit 100% of its expenses which include the DYCD share 76.923077% and the Public Private Match share 23.076923%.

These contracts will be paid up to 90% of the DYCD share. Ten percent will be held and become a penalty in the event that the CBO's outcomes have not been met. The penalty, if applicable, is determined by Program Operations and may range from 1% to 10% of the DYCD share.

**SECTION EIGHT:
YEAR END CLOSE OUT**

YEAR END CLOSE OUT

End Date For Reimbursement Submissions

The CBO must receive goods and services by the **last day of the budget operating period**. Employer's FICA and New York State Unemployment Insurance (SUI) expenses applicable to salary expenditures incurred and paid through the last day of the contract period must be included in that period. Any expenditure made for goods and services which are received after the last day of the contract/budget period, even if authorized in that contract period's budget, **will NOT be accepted as an authorized expenditure**. DYCD cannot reimburse CBOs for those expenditures.

Deadline For Submission Of Final PERS:

The deadline for a FINAL PERS is **no later than (60) sixty days** after the end date of the budget. Budget Periods with an end date of June 30, XXXX have a deadline of August 31, XXXX.

Failure to meet this deadline will result in the rejection and disallowance of all expenses accounted for in the late report.

Unpaid Bills:

PERS may be submitted in the last month of your operating period or in the month following the end of your contract period. An Unpaid Bill(s) PERS is filled out on a regular PERS form. The top portion should state in bold letters "**UNPAID PERS**". This report should only reflect bills that have not been paid. Do not include paid expenditures. This "**UNPAID PERS**" will be reviewed and a payment voucher will be processed. These expenditures will not be applied against your total contract expenses until a final PERS has been accepted.

Once the bills are paid by the CBO, a **FINAL PERS** must be submitted with the check numbers and all the required data for expenses reported on the "**UNPAID PERS**".

Refunds Due:

Any balance of funds issued by DYCD and not accounted for by an approved expenditure is a **Refund Due** to DYCD. CBOs should make a refund due check payable to the Department of Youth and Community Development. The check should be sent to the DYCD/CAFD **156 William Street, 6th Floor, New York, N.Y. 10038-2609**.

Close Out Letter And Financial Recap Form

At the end of the close out cycle (**60 days after end date of the budget**) a Fiscal Analyst will officially close out the contract. A **Close Out Letter** and a **Financial Recap Form** reflecting approved expenditures for each month and all payments issued from DYCD will be mailed to the CBO. It is extremely important that the CBO verify its expenditures and payments against the Financial Recap Form for discrepancies.

The Close Out Letter will inform you in writing of the amount owed to DYCD. You have **(10) days** to issue a check to DYCD for the refund due amount. If the refund due amount is not received, you will automatically be placed on **Check Hold**.

If a check was not received, notify your Fiscal Analyst immediately by telephone and e-mail. A request will be made to the Department of Finance to place a stop payment and reissue a new check. If you have a discrepancy in expenditures, you must submit a written appeal letter (attach a Final PERS with the expenditures in question). The letter should have a detailed explanation of the problem, and be sent to the Contract Agency Finance Department.

Refund Due - Non-Responsive Letter

You will receive a follow-up (Non-Responsive) letter if you have not sent a check or accountability, in response to the Close Out Letter. If you do not respond within 10 days, your contract will be referred to DYCD's Office of Legal Affairs for collection.

Collection Procedures

At DYCD's option, the amount of your current contract may be reduced by the amount of the outstanding debt. In addition to securing the outstanding debt, the CBO may be referred for Caution Rating in the VENDEX system. This rating may have a negative impact upon the CBO's ability to secure future funding with DYCD and other City agencies. CBOs having a poor VENDEX rating may be mandated to utilize the services of DYCD's Fiscal Agent.

Close Out Procedures for Terminated CBOs

Upon receipt of a termination notice and effective date of termination, the CBO shall comply with all applicable DYCD closeout procedures, which include, but are not limited to the following:

- CBO shall submit PERS accounting for expenditures prior to termination date.
- Any balance of funds not accounted for by an approved expenditure is to be refunded to DYCD.
- Comply with guidelines outlined in Section Four of this Manual pertaining to Relinquishments of Equipment.
- CBO assigned a DYCD Van will immediately surrender the Van to DYCD pursuant to Paragraph 12(C) of the Van License agreement.
- Central Insurance Program (CIP) will be canceled effective the date of termination. Claims will not be accepted past termination date.

VENDEX EVALUATION

DYCD will conduct on-going assessments of your fiscal and programmatic performance. This assessment will be rated and reported on the City of New York's VENDEX System. The Financial portion of your rating is based upon your CBO's ability to submit timely and accurate monthly expenditure reports (PERS). In addition, an evaluation of your organization's ability to maintain financial books and records in accordance with generally accepted accounting procedures may be conducted. This evaluation will assess your organization's capacity to maintain an internal control structure with reasonable assurances that its assets are safeguarded against loss or misuse.

A Fiscal Field Review Questionnaire is the tool utilized by DYCD in conducting this assessment. CBOs found to be deficient in the conduct of their financial duties may receive poor VENDEX ratings and be recommended for Fiscal Agent Services.

**SECTION NINE:
CENTRAL INSURANCE PROGRAM
FOR FUNDED CBOs
PARTICIPATING IN THE
CENTRAL INSURANCE PROGRAM (CIP)**

GENERAL LIABILITY INSURANCE OVERVIEW

- All DYCD CBOs have the **option** of participating in the Central Insurance Program. (CIP) The insurance premium of 4.5% is automatically deducted by DYCD from your total budget, for each contract and each amendment thereafter. The 4.5% is a non-reimbursable expenditure. General Liability Insurance coverage is provided to those CBOs under contract with DYCD who elect the option to participate in the Central Insurance Program.
- The General Liability policy provides coverage limited to \$1 million dollars per occurrence for incidents that occur in connection with the program activities set forth in the CBO's contract with DYCD. This includes the defense of claims or suits resulting from bodily injury suffered by program participants or members of the public or from property damage caused by the negligence of the program to other than program property. This insurance does not include allegations of Child or Sexual Abuse.
- The CBO must notify the DYCD Office of Legal Affairs of any incident or allegation of abuse of a program participant by any of the Contract's administrators or staff, including both paid and volunteers. Notification is to be submitted on DYCD's Incident Report Form. (**See Appendix**)

The term "abuse" refers to any physical, sexual, emotional or verbal abuse, or any other maltreatment of a program participant. Compliance with this reporting requirement does not satisfy any other legally mandated reporting of abuse, such as the NYS Central Register of Child Abuse and Maltreatment.

A. SPECIAL ACCIDENT INSURANCE

Central Insurance Program

- A Special Accident Insurance Policy covers verifiable medical expenditures for non-employees injured in the program, who are authorized to participate in the program activities set forth in the CBO's contract with DYCD. The policy will cover medical bills up to \$5,000 per incident and dental bills up to \$2,500 per incident for **program participants**.

Claim Procedures

- Claims under the Special Accident Insurance policy arise out of the normal operations of a program. All injuries, however slight, to any program participant, volunteer, visitor, or others must be reported on a DYCD Incident Report Form. A DYCD Incident Report Form must be on file with DYCD before submission of any medical bills. (**See Appendix for Incident Report Form**)

Original medical and dental bills must be submitted with a copy of the Incident Report Form that was submitted to DYCD previously.

Payment of medical and dental bills takes approximately three months after submission to DYCD.

B. WORKERS' COMPENSATION AND DISABILITY INSURANCE

Central Insurance Program

- Workers' Compensation covers injuries suffered by employees while on the job. This only pertains to employees who are listed on your DYCD budget.
- Disability benefits to employees listed on your DYCD budget are provided in a non-work related illness or injury causing disability.
- Coverage is provided through the Citywide Central Insurance Program and the following procedures should be adhered to:

Submission of the Employer's Report of Injury (C-2 Form); and,
Submission of DB-40 Form for Disability

The above forms are to be obtained and submitted to the Central Insurance Program.

Mayor's Office of Operations
Central Insurance Program
220 Church Street - Room 321
New York, New York 10013
Tel: (212) 788-7600

The CBO **must** also notify DYCD when hiring a new staff member by completing and returning a Central Insurance Program – Individual Enrollment Form (**See Appendix**). In addition, when an employee is terminated or resigns from the CBO, the CBO must then complete a Termination Roster (**See Appendix**). The completion of this roster will ensure that the name(s) of former employees are removed from the Central Insurance Program. In both instances, the forms are to be completed and returned to:

Department of Youth and Community Development
Contract Agency Finance Department
156 William Street, 6th Floor
New York, New York 10038-2609

C. EQUIPMENT INSURANCE

Central Insurance Program

- CIP covers equipment which is purchased or leased with DYCD funds. If this equipment is stolen or damaged, through standard perils such as burglaries, vandalism, fire or floods, this loss will be covered by CIP. There is a \$500.00 deductible per loss.
- **A DYCD Equipment Loss Form** must be completed (**See Appendix**) as well as a Police Report and submitted to DYCD for processing.
- No claims can be submitted for processing if over 20 days from the date of the incident.

**SECTION TEN:
AUDIT**

AUDIT PROCEDURES

Certified Public Accountant (CPA) Audit Requirements

- **CPA Requirement for Contracts With Total Funding Over \$75,000**

CBOs having an aggregate funding of over \$75,000 will be audited by a CPA firm contracted by DYCD. The objective of a CPA Audit is to ensure that the CBO and the Auditor adhere to the procedures outlined in the DYCD Fiscal Manual and the contract(s). The Auditor performs random verification checks of the expenditures claimed on the PERS. The audit is performed after the fiscal year is completed and executed exclusively for the DYCD contracts. Therefore, the amount of the expenditures, monies received and due to either DYCD or the CBO are verified. All findings and questioned costs must be noted and determined to be material or non-material. All questioned costs must be researched to determine if DYCD accepted the claim, whether the questioned cost was noted in the Fiscal Field Review and if it was corrected. The CBO is then notified of the findings and questioned costs. Please note any unresolved questioned cost(s) may have to be reimbursed to DYCD.

- **CPA Requirement for Contracts With Total Funding From \$25,000 To \$75,000**

CBOs whose aggregate funding is between \$25,000 and \$75,000 will be responsible for providing DYCD with a copy of a CPA audit. The CPA audit must be submitted to the attention of the Director of Audit, Department of Youth and Community Development, 156 William Street, 3rd Floor, New York, New York 10038-2609.

- **A133 – Audit Federal Requirements**

CBOs receiving more than \$500,000 in federal funds from all sources are required to have an audit done in accordance with Office of Management and Budget Circular No. A-133.

Audit Verification Forms

CPA Auditors requesting verification of expenses, payments, federal funds source and CFDA numbers should address their request to the attention: DYCD/CAFD, 156 William Street, 6th Floor, New York, New York 10038-2609.

FISCAL FIELD REVIEWS (FFR)

A Fiscal Field Review occurs in the current fiscal year for providers whose contracts are valued at \$25,000 or more. An FFR is a study and an evaluation of the CBO's system of internal accounting and administrative controls. The objective of the FFR is to ensure that CBOs adhere to the procedures outlined in the DYCD Fiscal Manual and the actual signed contract(s). The FFR notes both administrative and fiscal findings. Some minor findings can be resolved before a Corrective Action Letter is generated. If these findings cannot be resolved or if there are major findings, further action will be required. This may include a request for a Corrective Action Plan and possible fiscal Check Hold. (See **Appendix for a sample of the Fiscal Field Review Questionnaire**)

APPENDIX

Appendix Forms:

1. Program Budget Summary
2. Budget Instructions
3. Title Codes
4. Budget Reminders for CBOs
5. Space Rental - Cost Allocation Plan
6. Audit Cost Allocation Plan
7. Certificate of General Liability Insurance
(Sample: For CBOs NOT Participating in the Central Insurance Program-CIP)
8. Consultant Agreement
9. Consultant Time Sheet (Optional)
10. Subcontract Agreement
11. Stipend Voucher (Optional)
12. Budget Modification Form / Budget Modification **Instruction Sheet**
13. ACH Vendor Payment System Enrollment Form- (EFT - DIRECT DEPOSIT)
14. Fiscal Conduit – Sub Recipient Service Provider Agreement Form – **Forthcoming**
15. Income Generating Questionnaire
16. Mileage Log
17. Petty Cash Reimbursement Expense Voucher (Optional)
18. Program Expense Report Summary (PERS)
19. Field Review Questionnaire – (Section 1 - 4)

FORMS FOR CBOs PARTICIPATING IN CIP:

20. Enrollment Application for Disability & Worker’s Compensation Coverage Only
21. Staff Termination Roster
22. Equipment Loss Form
23. Incident Report Form

DEFINING ACRONYMS FREQUENTLY USED:

- ACCO:** Agency Chief Contracting Officer
CAFD: Contract Agency Finance Dept.
CBO: Community Based Organizations
CIP: Central Insurance Program
DYCD: Department of Youth and Community Development
EFT: Electronic Fund Transfer/ Direct Deposit
EIN #: Federal Employer Identification Number
FMS: Financial Management System
PERS: Program Expense Report Summary
OTPS: Other Than Personnel Services
SUI: State Unemployment Insurance

**Department of Youth and Community Development
PROGRAM BUDGET SUMMARY**

July 1, 20XX to June 30 20XX

Form 100- Revised 3/07

DYCD ID #:	
Budget Code:	
Amendment#:	

Funding Component: _____

Name of CBO: _____

Address: _____

Tel #: _____

Fax #: _____

Ex. Director _____

Tel #: _____

E-Mail _____

Fiscal Officer: _____

Tel #: _____

E-Mail _____

EIN: _____

SUI #: _____

Operating Period: _____

Through: _____

In-Kind Contribution: _____

Cash Contribution _____

For official use only:	
Approved by Program	Date Approved
Approved by CAFD	Date Approved
Fiscal Agent: []YES []No	
FA Name: _____	

Total CBO Budget (all sources) _____

Account Code	TOTAL DYCD BUDGET	PROGRAM ADMINISTERED	CENTRALLY ADMINISTERED
<u>PERSONNEL SERVICES</u>			
1100 Salaries and Wages			
1200 Fringe Benefits*			
1300 Central Insurance Program (CIP) **			
TOTAL PERSONNEL SERVICES			
<u>NON STAFF SERVICES</u>			
2100 Consultants			
2200 Sub-Contractors			
2300 Stipends			
2400 Vendors			
2500 Fiscal Conduit			
TOTAL NON STAFF SERVICES			
<u>OTHER THAN PERSONNEL SERVICES</u>			
3100 Consumable Supplies			
3200 Equipment Purchases			
3300 Equipment Other			
3400 Space Rental (total of Lines 3410 & 3420)			
3500 Travel			
3600 Utilities & Telephone			
3700 Other Operational Costs (total of Lines 3710 & 3720)			
3800 Van Maintenance			
3900 Fiscal Agent Services			
TOTAL OTHER THAN PERSONNEL SERVICES			
TOTAL DYCD COSTS			

* When NOT under DYCD'S Fiscal Agent, the maximum rate is 30%; and the minimum rate is 7.65% of the total salaries and wages.

** CIP rate is 4.5% of total budget.

Note: Centrally Administered - Items covered by DYCD Policies are non-reimbursable items.

Please note: All highlighted fields (Blue) are calculated automatically from pages 2, 3, & 4 and cannot be changed manually.

Department of Youth and Community Development FY 2008

DYCD ID #:	
Budget Code:	
Amendment #:	

TOTAL BUDGET	PROGRAM ADMINISTERED	CENTRALLY ADMINISTERED
--------------	----------------------	------------------------

Acct Code

FRINGE BENEFITS		
------------------------	--	--

Based on your total salaries the **minimum** amount for Fringe (if not under Fiscal agent) is \$ -
 Based on your total salaries the **maximum** amount for Fringe is \$ -

1200 FRINGE BENEFITS		
----------------------	--	--

FICA @ 7.65%, Unemployment Insurance, Medical, Workers Compensation, Disability, Life Insurance & Pension
 The maximum rate is 30%; and the minimum rate is 7.65% of the total salaries. If under Fiscal Agent, the minimum rate is 12.65%.

1300 CENTRAL INSURANCE PROGRAM (CIP)		
--------------------------------------	--	--

Central Insurance Package

4.5 % of Total Budgeted Amount

General Liability, Workers' Compensation, Disability, Special Accident, and Property Insurance are covered under the DYCD Central Insurance Program (CIP).

NON STAFF SERVICES		
---------------------------	--	--

2100 CONSULTANTS (Attach New Consultant Agreement)		
--	--	--

	Consultant Name	Description of Service	Amount
Line 1			
Line 2			
Line 3			
Line 4			
Line 5			

2200 SUB-CONTRACTORS (Attach New Sub-Contract Agreements)		
---	--	--

	Sub Contractor Name	Prov EIN	Amount
Line 1			
Line 2			
Line 3			

2300 STIPENDS		
---------------	--	--

2400 Vendors (Maintain on Site- DO NOT ATTACH Vendor Agreements)		
--	--	--

2500 Fiscal Conduit (Discretionary Contracts Only)		
--	--	--

	Sub Recipient Service Provider	Prov EIN	Amount
Line 1			
Line 2			
Line 3			

Department of Youth and Community Development FY 2008

DYCD ID #:	
Budget Code:	
Amendment #:	

TOTAL BUDGET	PROGRAM ADMINISTERED	CENTRALLY ADMINISTERED
--------------	----------------------	------------------------

Acct Code

OTHER THAN PERSONNEL SERVICES		
--------------------------------------	--	--

3100	CONSUMABLE SUPPLIES Office , Program and Maintenance Supplies		
------	--	--	--

3200	EQUIPMENT PURCHASES * <u>*Attach itemized equipment list.</u> Copiers, Computers, Printers, and Furniture, Etc		
------	--	--	--

3300	EQUIPMENT OTHER Maintenance, Repairs, Rentals, & Computer Software		
------	---	--	--

3400	SPACE RENTAL (total of Lines 3410 & 3420)		
------	---	--	--

3410	Public School **		
------	------------------	--	--

3420	Rent / Other **		
------	-----------------	--	--

3500	TRAVEL Staff Travel , Bus Trips, Other		
------	---	--	--

3600	TOTAL UTILITIES AND TELEPHONE		
------	-------------------------------	--	--

3700	OTHER OPERATIONAL COSTS (total of Lines 3710 & 3720) Liability Ins, Postage, Admission tickets, Printing & Publications Bank Charges, Training & Conferences, Audit Fee*, Internet Fee Food & Refreshments, and Participant Costs, Sports Supplies, Etc.		
------	---	--	--

3710	Other Costs		
------	-------------	--	--

3720	Indirect Costs *** %		
------	----------------------	--	--

3800	VAN MAINTENANCE (For DYCD assigned vans)		
------	--	--	--

3900	FISCAL AGENT SERVICES See Fee Scale on Page 15 of the Budget Instructions		
------	--	--	--

* Note: Attach Audit Allocation Form if applicable

**Note: If you are charging rent, attach a Space Rental Cost Allocation Plan and a copy of your lease or Department Of Education Permit and/or month to month rental agreement at the time of the budget

*** Maximum Rate is 10% of total budget

Please note: All highlighted fields (Blue) are calculated automatically and cannot be changed manually.

DYCD ID #:	0
Budget Code:	0
Amendment #:	0

Additional Sheet for Consultants, Sub Contracts, Fiscal Conduit (Continued from Page 3)

Complete only if you need additional lines

2100 Consultant Name (Cont'd page 3)	Description of Service	Amount
Line 6		
Line 7		
Line 8		
Line 9		
Line 10		
Line 11		
Line 12		
Line 13		
Line 14		
Line 15		
Line 16		
Line 17		
Line 18		

2200 Sub Contractors Name (Cont'd page 3)	Prov EIN	Amount
Line 4		
Line 5		
Line 6		

2500 Fiscal Conduit's Subrecipient Service Provider	Prov EIN	Amount
Line 4		
Line 5		
Line 6		
Line 7		
Line 8		
Line 9		
Line 10		
Line 11		
Line 12		
Line 13		
Line 14		
Line 15		
Line 16		
Line 17		
Line 18		
Line 19		
Line 20		
Line 21		
Line 22		
Line 23		

BUDGET INSTRUCTIONS FOR THE COMPLETION OF THE DYCD BUDGET (FORM 100)

This budget is a representation of the proposer's total offering price in terms of costs for conducting the Scope of Services. When a CBO is awarded funding, the budget is prepared on the basis of the contracted services, level of funding, and contract term. The budget will include an allocation for Personnel, Non-Staff Services and Other Than Personnel Services (OTPS) that are allowable to the program. These costs include Consumable Supplies, Equipment, Space Rental, Transportation, Utilities and Telephone, Other Operational Costs, Van Maintenance (for DYCD issued vehicles), and Fiscal Agent Service.

BUDGET FACE SHEET IDENTIFYING INFORMATION

TOP PORTION (PAGE 1 of 4) :

- **Funding Component:** Indicate the type of funding for this budget, i.e., Beacon, OST, SYEP, After School Transitional Program, Charter Schools, Discretionary, Councilmanic, Runaway Homeless, Neighborhood Development Areas, Immigration and Literacy.
- **DYCD ID#, Budget Code#, and Amendment #:** This information is assigned by DYCD and will be on your Award Notice.
- **Indicate the official name of your CBO, address, telephone and fax numbers.**
- **The Executive Director:** The person responsible for overall administration of this contract and CBO. Please include his/her telephone number and E-Mail address.
- **The Fiscal Officer:** The person responsible for preparing the financial documents for this contract, i.e., the Comptroller, Bookkeeper and/or Accountant. Please include his/her telephone number and E-Mail address.
- **Federal Employer Identification Number (EIN):** Indicate your CBOs EIN # (A copy of any official IRS document reflecting the EIN will be required before entering into contract with your CBO.)
- **State Unemployment Insurance Number (SUI):** A number appearing on all correspondence relating to SUI. It is obtainable through the New York State Department of Labor (1-888-899-8810).
- **Operating Period:** A separate budget must be submitted for each Fiscal Year from July 1 to June 30. (Dates should coincide with the timeframe in which services are offered).

- **In-Kind Contribution:** The amount of funds or resources the CBO allocates to this contract from other funding sources or volunteers.
- **Total CBO Budget (all sources):** The amount of funding the CBO is receiving for the entire year from ALL funding streams.
- **For Official Use Only:** This information will be completed by DYCD only. This box reflects Program Operations and Contract Agency Finance Department (CAFD) approval of the budget. It also indicates whether a CBO's funds are to be administered through DYCD's fiscal Agent. (See Fee Schedule). CAFD may determine whether a CBO cannot administer its own books and records. CBOs not meeting established criteria will be required to utilize the services of the Fiscal Agent, or CBOs may independently request the services of the Fiscal Agent.

LOWER PORTION

(Page 1 of 4)

The lower portion of the budget face sheet is divided into three columns. The columns are: Total DYCD Budget, Program Administered and Centrally Administered.

TOTAL DYCD BUDGET: The total amount allocated to each budget category. The column reflects the grand total for the Program Administered and the Centrally Administered columns.

PROGRAM ADMINISTERED: The portion of the budget that is controlled by the CBO.

CENTRALLY ADMINISTERED: Items covered and paid by DYCD. **These are non-reimbursable items and the CBOs available funds from DYCD are reduced by this amount.** These amounts may include Fiscal Agent service fees, Van Maintenance, and the Central Insurance Program (CIP).

In order to complete the lower portion of Page 1, you must first complete Pages 2, 3, 3A (if needed) and 4 as described herein. Once calculated, transfer the totals for each budget category into the corresponding box on Page 1 of the budget.

Please note: All lines of each budget category must be completed. Providers that have a required match must include the match amount as part of the budget total. Please be sure that all budget categories add up to the total budget accurately.

Budget Form - Excel Spreadsheet

When utilizing the excel spreadsheet/Budget Form on the web, you do not have to input data for the budget category amounts on the Program Budget Summary Page 1. Complete the pages on the worksheet tabs of the budget entitled Salary, Fringe, Non-Staff Services and OTPS. The amounts will *automatically be transferred* to the Program Budget Summary Page.

**BUDGET SALARIES AND WAGE SUPPORT SHEET
(PAGE 2 of 4)**

The Salary and Wage Support Sheet indicates the amount allocated for each employee for a given period. **The job function of any employee paid with DYCD funds must directly relate to the contracted services. The wages earned under this contract must equal the time charged against the approved budget.**

To compute the total Personnel costs applied to the DYCD contract, follow the detailed formula below. The salaries are divided into two categories, full and part time employees. **A full time employee works 35 hours or more per week on this contract. A part time employee works less than 35 hours per week.**

CATEGORY 1: Full Time Employees

Note: Time sheets for all full time and part time employees must be dated and signed by the employee and the employee's supervisor. The Executive Director's time sheet must be signed by a member of the Board of Directors. Also, time sheets must have a time location schedule.

Column 1: Title Code

DYCD has developed and approved titles appropriate for the provision of contracted services. **No other titles may be used under our contracts.** Attached please find a list of approved titles and their respective codes. (See Appendix – Title Codes)

Column 2: Number of Positions

Indicate the number of staff employed under the approved title codes that are paid under this contract.

Column 3: Position/Title

Only approved DYCD title codes should be used in preparing your budget.

Column 4: Number of Months

Please indicate the number of months that the full time employee's salary will be charged to DYCD during the budget period. For example, if your budget period is 12 months, and your full time employee only works 5 months of the budget period on the DYCD contract, you would indicate 5 in the number of months column.

Column 5: Annual Salary

The annual salary for an employee for the entire fiscal year.

Column 6: Percentage Applied to DYCD

The percentage of the annual salary applied to this contract.

Column 7: Total DYCD Cost

The total cost that will be charged to this contract.

CALCULATION METHODS OF SALARIES AND WAGES

Full Time Employees

A full time employee works 35 hours or more per week. To compute the total cost applied to the DYCD budget, use the following formula:

Indicate the Annual Salary for a 12 month Period (Column 5) and the Total DYCD Cost (Column 7). Divide Total DYCD Cost (Column 7) by the Annual Salary (Column 5) and that will give the percent applied to the DYCD Cost (Column 6). Sub-total all the amounts in (Column 7), and enter it in the box titled Sub-Total Full Time Salaries.

The CBO should complete Columns (1), (2), (3), (4), (5), (6) and (7).

NOTE: Salary increases will be at the discretion of the CBO as long as they are within the scope of services and budget of the contract and approved by the Program Operations Unit.

Example:

The table illustrates an example of how the Total Cost Applied to DYCD was calculated.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Title Code	# of Pos.	Position/Title	# of Months	Annual Salary	% Applied To DYCD	Total DYCD Cost
ED	1	Executive Director	5	\$50,000	25	\$12,500
PD	1	Program Director	7	\$35,000	50	\$17,500
FO	1	Fiscal Officer	12	\$26,000	100	\$26,000
Sub-Total Full Time Salaries						\$56,000

Helpful Hints

Enter the total amount allocated to DYCD, enter the Annual Salary, and then calculate the percentage.

To Calculate the Annual Salary on a 35/hr work week:

FY 2008: Annual Salary

261 Workdays (Number of work days in 2008)

1827 Hours (261 work days x 7/hrs/day = number of hours)

CATEGORY 2: Part Time Employees

Column 1: Title Code

DYCD has developed and approved titles appropriate for the provision of contracted services under this contract. No other titles may be used under our contracts. Attached is a list of approved titles and their respective codes. (See Appendix - Title Codes)

Column 2: Number of Positions

Indicate the number of staff employed under the approved title codes that are paid under this contract.

Column 3: Position/Title

Only approved DYCD title codes should be used in preparing your budget.

Column 4: Hourly Rate

The hourly rate of a part-time employee.

Column 5: Total Hours for Budget Period

The total hours for a part-time employee for the entire budget period is not to exceed 1824 hours.

Column 6: Total Amount Part Time Staff

Total cost for a part-time employee that will be charged to this contract.

CALCULATION METHODS OF SALARIES AND WAGES

Part Time Employees

Multiply the Number of Positions (Column 2) by the Hourly Rate (Column 4) by the Total Hours for Budget Period (Column 5). This will give you the Total Amount Part Time Staff (Column 6). Add the amounts in Column 6 for all part-time salaries and place that amount in the box Sub Total Part Time Salaries.

Please note that salaries should be grouped by number of positions, title and rate of pay.

Note: Positions of the same title paid at different rates should be posted separately.

Helpful Hint: The minimum wage effective 01/01/07 is \$7.15.

Example: The CBO should complete Columns (1), (2), (3) (4), (5) and (6).

The table illustrates an example of how the Total Amount of Part Time Staff was calculated:

(1)	(2)	(3)	(4)	(5)	(6)
Title Code	# of Pos.	Position/Title	Hourly Rate	Total Hours for Budget Period	Total Amount Part-Time Staff
PR	3	Program Aide	\$7.15	350	\$2,502
TE	5	Teacher	\$20.00	272	\$27,200
IN	3	Instructor	\$8.00	522	\$12,528
JA	1	Janitor	\$7.15	261	\$1,866
Sub-Total Part Time Salaries					\$44,096

Add two Sub Totals together and transfer the amounts to Page 1, Salaries and Wages (1100)

FRINGE BENEFITS – Line 1200

The maximum rate for fringe benefits is 30%. The rate includes all benefits under the Fringe Benefits category. Fringe Benefits may include FICA, Unemployment Insurance, Workers Compensation, Disability, Life Insurance, Pension, and Medical Benefits. A minimum Fringe Benefit rate of 7.65% is required for all contracts.

The minimum rate for CBOs under the Fiscal Agent is 12.65%. This represents 7.65% (FICA) plus a 5% estimated Unemployment Insurance rate.

GUIDELINES FOR FRINGE BENEFITS NOT PART OF THE CENTRAL INSURANCE PROGRAM

Contractors not buying into the Central Insurance Program should add all Fringe Benefits including FICA, Unemployment Insurance, Medical Insurance, Life Insurance, Pension, Workers' Compensation and Disability Insurance.

Example:

1200	Fringe Benefits	Total DYCD Budget	Program Administered	Centrally Administered
		\$3,150	\$3,150	

GUIDELINES FOR FRINGE BENEFITS UNDER THE DYCD CIP -BASIC INSURANCE PACKAGE

Add your FICA, Unemployment Insurance and Medical Insurance and reflect the amount on Page 3, Account Code 1200 Fringe Benefits. Transfer Totals to Page 1 of the budget.

Example:

1200	Fringe Benefits	Total DYCD Budget	Program Administered	Centrally Administered
		\$1,200	\$1,200	

CENTRAL INSURANCE - Line 1300

All CBOs have the option of buying into DYCD’s Insurance Package through the City’s Central Insurance Program (CIP). This package includes General Liability Insurance, Special Accident, Workers Compensation, Disability and Property Insurance. This insurance does not include child or sexual abuse. The cost of the CIP Basic Insurance Package is 4.5% of your **total budget for each contract and each amendment thereafter**. When you buy into the Central Insurance Program, it is for the full term of your contract. This insurance cannot be purchased for a portion of your contract term.

Multiply your total budget amount by 4.5% and reflect the amount on Page 3, Account Code 1300 Fringe Benefits. Transfer Totals to Page 1 of the Budget.

Example: Total DYCD Budget at \$50,000 x 4.5% = \$2,250

1300	Central Insurance	Total DYCD Budget	Program Administered	Centrally Administered
		\$2,250		\$2,250

If you choose **not to buy** into the CIP Insurance Package, you will be responsible for providing DYCD with an **original Certificate of General Liability Insurance** during budget preparation, as well as any renewal certificates during the contract term.

- A CBO is required to purchase General Liability Insurance in the sum of not less than **one million dollars per occurrence** to protect itself, DYCD and the City of New York against claims, losses, or damages. DYCD requires that each CBO submit an **ORIGINAL Certificate of Liability Insurance** to our Risk Management Unit located at 156 William Street, 6th floor. Your policy should include theft insurance to guard against loss of equipment as a result of a break-in or robbery. Such policy or policies of insurance must name, in addition to the certificate holder, the **Department of Youth and Community Development (including DYCD’s address) and the City of New York as additional insureds**.

This policy must be obtained from a company duly licensed to do business in the State of New York. **Both, the City of New York and DYCD are to be included as additional insureds in the Description Box and Certificate Holder Box** on the certificate of General Liability. In the event of cancellation, your CBO must notify the Risk Management Unit/CAFD within fifteen (15) days of cancellation.

- If the Liability Insurance Certificate that you submit to DYCD is not for the full operating period of your contract, you must submit a new certificate to DYCD when the original Certificate expires. **If the CBO fails to submit the new insurance certificate to DYCD within ten (10) days after the date of the expiration of the former, the DYCD will place such CBO on Check Hold and its contract payments will be frozen.** DYCD will

generate a Check Hold letter advising the CBO that failure to maintain current insurance is a material breach of its contract.

- If DYCD does not receive a current Certificate of Insurance within the time permitted (**20 days from the date of the Check Hold letter**), the CBO will receive a warning letter stating that within **15 calendar days DYCD** will amend its budget and deduct the 4.5% for **mandatory enrollment into CIP for the balance of the current Fiscal Year**. The amount will be prorated from the expiration date of the insurance certificate on file until the end of the current Fiscal Year or contract end date if prior to end of current Fiscal Year. Again, once the CBO is placed on mandatory enrollment in the CIP and the 4.5% is deducted from the CBOs budget, the coverage will be effective until the end of the contract period and cannot be cancelled before that time.
- Two (2) **Original Certificates of Insurance** must be delivered to DYCD for approval **prior to the effective date of your contract**.
- All other mandatory insurance policies must be made available for inspection by DYCD staff, CPA Auditors or other authorized agents.

Helpful Hints

Employer's FICA: This is to be budgeted at 7.65% of total salaries. The wage base for the Social Security portion of FICA is currently \$97,500. The social security tax rate will remain at 6.2% resulting in a maximum social security tax of \$6,045 that must be paid by employees and employers. There is no cap on earnings subject to the Medicare portion of FICA. The Medicare tax rate will continue to be 1.45%. (Subject to change)

State Unemployment Insurance (SUI): This is to be budgeted at your insurance rate for up to and including the first \$8,500 of an employee's salary. **Please note:** Terminated staff as well as new staff hired within the same calendar year must be covered by SUI.

Medical Benefits, Life Insurance, Pension, Workers Compensation, and Disability: This cost should be calculated based upon the CBOs policies.

**NON STAFF SERVICES: CONSULTANT/SUB CONTRACTORS/STIPENDS
VENDORS/FISCAL CONDUITS**

(Page 3 of 4)

2100 **Consultants:** Independent individuals with professional or technical skills retained to perform programmatic tasks or complete projects within the contracted services that cannot be accomplished by regular staff. Consultants cannot be salaried employees.

List on the budget the Name of each Consultant and the amount of the fee to be charged. With the Budget submission, a signed Consultant Agreement must be attached; otherwise the monies for this allocation will not be reimbursed.

A consultant usually:

- represents him/herself as self-employed
 - maintains his/her own books and records
 - has a place of business separate from that of the CBO.
-
- Consultants retained by a CBO must enter into a written agreement with the CBO, detailing the specific tasks to be performed. The contracting of Consultants will be allowed by DYCD only for those services that cannot be performed by CBO staff. **Under no circumstances can a consultant be hired in lieu of a staff person.** If a CBO believes a consultant's services are required for an extended period, such an individual must be hired as an employee.
 - The CBO shall follow the purchasing procedures outlined in the general provisions of the Fiscal Manual for the procurement of goods and services.
 - Consultants time sheets and invoices to be maintained by the CBO.
 - Page 3-A is used if additional listing space for Consultants/Subcontractors is needed ✓
 - A formal written agreement for each Consultant must be maintained on file at the CBO for **at least six (6) years.** (See the Consultant Contract Agreement)

2200 **Sub Contractors:** Independent entities retained to perform program services. A subcontract agreement will be governed by the terms of the DYCD contract and will be registered with the NYC Comptroller. **Each Sub-Contractor's EIN# must be listed on the subcontract agreement and this Agreement must be submitted with the Budget.** (See the Sub-Contract Agreement)

2300 **Stipend:** Incentive allowance **ONLY** for the benefit of a participant or client of the program. Stipend may be included as part of a training program, to assist a participant in acquiring the skills necessary to obtain employment and to subsequently retain employment. A stipend may be for a nominal allowance and may be paid hourly, daily or weekly.

The following are the conditions under which stipends may be paid:

- To promote general client welfare by a private, not-for profit CBO; and,
- Offered by programs that provide classroom training and instructional services.

A Stipend cannot be used:

- To displace an employee or position including partial displacement such as a reduction in hours and wages.
- To supplant the hiring of salaried workers or to perform services that would otherwise be performed by an employee, including an employee who recently resigned or was discharged, an employee who is subject to reduction in force, or an employee who is on leave.
- To pay for services being performed for the CBO; and
- To avoid payment of FICA, Unemployment Insurance, or Worker's Compensation Insurance.

2400 Vendors: Independent business entities retained to provide non-program services. Examples: Cleaning Services, Security, Accounting Services and Computer Technicians. (Vendor Agreements should be maintained on file at the CBO).

2500 Fiscal Conduit: For Discretionary Contracts only - to be determined.

OTHER THAN PERSONNEL SERVICES

(Page 4 of 4)

Other Than Personnel Services (OTPS) - OTPS relates to programmatic expenditures other than Salaries, Fringe Benefits or Non Staff Services. Total costs for each line item category **3100** to **4000** should be transferred from the Budget Support Worksheets Page 4 to the corresponding category on the Budget Summary Face Sheet Page 1. The following is a description of the non-personnel categories:

Note: All invoices must be in the CBOs name in order to receive **reimbursement**.

3100 Consumable Supplies

Supplies that do not last or are not permanent in nature. Consumable supplies include office and maintenance supplies, such as pens, stationery, chalk, erasers, books, towels, cleaning fluids, and books.

3200 Equipment Purchase

Equipment that is durable or permanent in nature, such as furniture, printers, fax machines, televisions, cameras, videocassette recorders, and computers. All equipment and/or furniture purchased with DYCD funds at a per unit cost exceeding \$200 will be the property of the City of New York upon termination of their contract. You will be required to submit an itemized list and description of each purchase (serial & model number) over \$200.

Equipment costing less than \$200 must also be placed under Equipment purchases, not consumable supplies.

All equipment and/or furniture purchased with DYCD funds is the property of the

City of New York Department of Youth and Community Development, and must be tagged “Property of DYCD.” At the end of the contract, all non-depreciated equipment that still has a useful life and was purchased with DYCD funds must be returned.

All CBOs are required to purchase Equipment Insurance with a company licensed to do business in the State of New York. (For CBOs covered through the Central Insurance Program, refer to **Section 9** of the Fiscal Manual.) Each CBO must be covered for the loss due to burglaries, vandalism, fire or floods that affect equipment or furniture that is leased or purchased with DYCD funds. If your CBOs equipment is lost or stolen, you must secure a police report detailing the nature of the incident as well as submit a claim to your insurance carrier. In addition, you must also submit an official report to DYCD. The CBO must replace the lost or stolen equipment with the funds secured from the settlement of the claim.

3300 Equipment-Other

The rental, lease, licensing fees, computer software, repair and maintenance of office/programmatic equipment utilized in the performance of the CBOs operation. Maintenance service contracts and payments for equipment repairs and maintenance are also to be charged to this category.

Equipment/furniture leased with an option to buy may also become the property of DYCD in the event of contract termination. DYCD will, however, consider requests for continued use or other recommended disposition of such equipment, upon termination or non-renewal of a contract.

Please contact your program manager regarding continued use or other disposition of equipment. All Equipment purchased with DYCD funds over \$200 is to be inventoried and a copy is to be submitted to DYCD.

3400 Space Rental

This category is separated into two subcategories:

3410 Public School

Opening fees and room rentals paid to the Department of Education for school rental costs. Must complete a Space Rental Cost Allocation Plan.

(See Space Rental - Cost Allocation Plan Form)

3420 Space Rental/Other

All other rent paid for sites utilized by that program and all related charges associated with the use of the site such as **minor** repairs and maintenance costs. **No renovation or construction projects can be budgeted or paid for with DYCD program funds.**

***You are required to submit a copy of your lease and/or month to month rental agreement at the time of the budget submission, as well as a Space Rental - Cost Allocation Plan with the budget. This form reflects DYCD’s portion of your rental fees. (See Appendix Space Rental - Cost Allocation Plan Form)**

Calculate your subcategory costs and show the amount on each subcategory line. Be sure to add both lines and reflect the total amount in the Space Rental boxes (3410 + 3420 = 3400). Transfer this total on to Page 1.

If a CBO owns the building, submit a breakdown on Maintenance Allocation.

Example:

3400 Space Rental	Total DYCD Budget	Program Administered	Centrally Administered
	\$2,000	\$2,000	
3410 Public School		\$1,000	
3420 Rental /Other		\$1,000	

3500 Travel

Local travel on public transportation by the employees and, in some instances, participants of the CBO to conduct official business pursuant to the DYCD contract. Included in this category are expenditures for a vehicle owned or leased by the CBO whose use is deemed necessary to conduct the DYCD funded program. Also included in this category are expenditures for personal automobile use for CBO business. Costs for the use of a personal automobile will be reimbursed at a maximum rate of 35 cents per mile plus tolls. A Mileage Log (See Appendix) must be maintained for both personal and business owned vehicles used to conduct business related to the funded program.

Traffic and/or vehicle violations are **not** a legitimate expense and, therefore, will not be budgeted nor paid for with program funds. All participant related travel expenses, e.g., bus trips and local travel, are to be budgeted under this category. Bus companies must be insured.

CBOs should charge to this account expenses for business owned vehicles such as car maintenance, gasoline, tolls and insurance. CBO owned vehicles used for DYCD purposes must be co-insured with the City of New York as named beneficiary.

3600 Utilities and Telephone

Telephone and utility costs. Be sure to indicate the service period being covered by the payment. Costs should be pro-rated over the operating period.

3700 Other Operational Costs

Divided in two sub categories, and the total of 3710 and 3720 should equal 3700 as follows:

3700 - Other Operational Cost	\$5,000
3710 - Other Cost	\$3,000
3720 - Indirect Cost	\$2,000

3710 Other Costs

Other operating costs such as, printing, postage, admissions, publications, bank charges, subscription costs, internet service fees, and wiring associated with computer set up. This category also includes general liability for CBOs **NOT** participating in the Central Insurance Program.

Participant Costs. Costs associated with or for the benefit of program participants such as refreshments, entrance fees, awards, T-shirts, uniforms, sporting and recreational supplies.

Audit Cost - DYCD will accept a portion of your audit fees. If your organization receives additional funding besides that from DYCD, you may only include DYCD's proportionate share. The proportionate share should be calculated by dividing the total DYCD budget by the CBOs total budget and applying that percentage to the total audit cost. You must submit an Audit Cost Allocation Plan with your budget. **(See Audit Cost Allocation Form)**

3720 Indirect Cost

The maximum allowable rate for Indirect Cost is 10%. The purpose of indirect cost is to capture overhead costs incurred by a CBO that operates several programs and whose administrative costs cannot be identified as a direct cost to the program. CBOs with multiple government contracts or programs with multiple funding streams are qualified for indirect costs.

It is the responsibility of the provider to maintain documentation to justify the percentage and allocation plan used to arrive at the indirect cost rate. This documentation must be made available upon audit request.

Indirect Cost does not apply to providers administered through the Fiscal Agent since all costs must be itemized.

Indirect Cost is a sub category of the Other Cost Category Account 3700.

3800 Van Maintenance

If your CBO is assigned a city-owned van, DYCD will provide maintenance through the Department of Citywide Administrative Services. A total of \$2,000 will automatically be deducted from your contract for van maintenance. This cost is a centrally administered cost and is not reimbursable. Transfer these totals on to Page 1.

Example:	Total DYCD Budget	Program Administered	Centrally Administered
Van Maintenance	\$2,000		\$2,000

3900 Fiscal Agent Services

All CBOs now have the option of purchasing the services of the Fiscal Agent. The following is a brief description of the types of services offered by the Fiscal Agent:

- Establish financial records
- Maintain and report on available CBO budget balance
- Verify invoices
- Provide payroll services and personnel reporting
- Ensure the timely filing and payment of employment -related taxes
- Ensure that Accounts Payable and Ledger system and activities are in accordance with generally accepted accounting practices and procedures.
- File Federal Tax Form 941 and 941B
- Prepare W2s, W3s, and 1099s

Fiscal Agent Fees

Fiscal Agent Services will be charged to your total budget in accordance with the scale indicated below: **(Subject to change)**

<u>Contract Dollar Value</u>	<u>Fiscal Agent Service Fees</u>
\$ 0 - \$ 25,000	\$ 1,200
\$ 25,001 - \$ 50,000	\$ 3,500
\$ 50,001 - \$100,000	\$ 5,100
\$100,001 - \$250,000	\$ 7,100
Over \$250,000	\$10,000

Note: A CBO that chooses to be placed under or is mandated to utilize the services of the Fiscal Agent must have all of its DYCD contracts administered by the Fiscal Agent. The Fiscal Agent fees are centrally administered costs and are not reimbursable. Those agencies mandated for Fiscal Agent services due to poor fiscal performance (less than a Satisfactory “S” rating) will receive written notification to this effect from DYCD.

If funds are being allocated to the following categories – the required forms and documentation are required to be submitted for each category utilized

Allocation	Required Form & Documentation
Consultant Budget Line 2100	Consultant Agreement for each Consultant listed in the Budget
SubContractor Budget Line 2200	Sub Contract Agreement with EIN# for each SubContractor listed in the Budget
Space Rental Budget Line 3400	Space Allocation Form and Lease or Space Allocation Form and DOE Permit
Audit Cost (under Other Costs) Budget Line 3710	Audit Cost Allocation Form

May 2007

**DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT
TITLE CODES**

<u>CODE</u>	<u>TITLE</u>
AA	ADMINISTRATIVE ASSISTANT
AB	ASSISTANT BOOKKEEPER
AC	ACCOUNT SPECIALIST
AD	ADMINISTRATOR
AE	ASSISTANT EXECUTIVE DIRECTOR
AI	ARTISTIC INSTRUCTOR
AP	AFTER SCHOOL PROGRAM DIRECTOR
AR	ART SPECIALIST – ARTS PARTNER
AS	ACTIVITY SPECIALIST
AT	ATTENDANT
AX	ACTOR
BA	BA CASE PLANNER
BK	BOOKKEEPER
BM	BUDGET MANAGER
BS	BILINGUAL SPECIALIST
CA	COACHES
CC	CHILD CARE PROVIDER
CI	CAMP INSTRUCTOR
CK	COOK
CL	CLERK
CM	CONTRACT MANAGER
CO	COUNSELOR
CP	CASE PLANNER
CR	COORDINATOR
CS	COUNSELING SPECIALIST
CT	CONTROLLER
CU	CUSTODIAN
CW	CASE WORKER
CZ	COMPUTER SPECIALIST
DC	DRUG COUNSELOR
DD	DEPUTY DIRECTOR
DE	DIRECTOR
DF	DIRECTOR OF FINANCE
DI	DANCE INSTRUCTOR
DP	DIRECTOR OF PERSONNEL
DR	DOCTOR
DS	DEVELOPMENT SPECIALIST
DT	DIRECTOR OF PROGRAM AND JOB DEVELOPMENT
DV	DRIVER

**DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT
TITLE CODES**

<u>CODE</u>	<u>TITLE</u>
EA	EDUCATIONAL ADVISOR
EC	EDUCATION COORDINATOR (TEACHER LICENSE)
ED	EXECUTIVE DIRECTOR
EI	EDITOR
EP	EXHIBITION PREPARER
ES	EMPLOYMENT/EDUCATION SPECIALIST
FA	FACILITATOR
FC	FAMILY COUNSELOR
FD	FOSTER CARE DIRECTOR
FO	FISCAL OFFICER
FW	FAMILY WORKER
GL	GROUP LEADER
GW	GROUP WORKER
HC	HEALTH COUNSELOR
HM	HOUSE MANAGER
HP	HOUSE PARENT
HS	HOUSING/HOMELESS SPECIALIST
IC	IMMIGRATION COORDINATOR
IN	INSTRUCTOR
IS	IMMIGRATION SPECIALIST
JA	JANITOR
JC	JUVENILE COORDINATOR
JD	JOB DEVELOPER
JR	JOB READINESS COUNSELOR
LA	LITERARY ARTIST
LC	LATCHKEY COORDINATOR
LD	LEADERSHIP DEVELOPMENT SPECIALIST
LG	LIFEGUARD
LS	LEADERSHIP SPECIALIST
MA	MAINTENANCE
MC	MEDIATOR COUNSELOR
ME	MENTOR
MI	MUSIC INSTRUCTOR
MS	MSW CASE PLANNER
OM	OFFICE MANAGER
OW	OUTREACH WORKER
PA	PROGRAM DIRECTOR ASSISTANT
PB	PHYSICIAN'S ASSISTANT
PC	PROGRAM COORDINATOR

**DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT
TITLE CODES**

<u>CODE</u>	<u>TITLE</u>
PD	PROGRAM DIRECTOR
PE	PARENT AIDE
PJ	PROJECT COORDINATOR
PL	PARALEGAL
PM	PROGRAM DIRECTOR (MD LICENSE)
PO	DIRECTOR OF PROGRAM OPERATIONS
PR	PROGRAM AIDE
PS	PROGRAM SUPERVISOR
PT	PROGRAM DIRECTOR (TEACHER LICENSE)
RC	RECEPTIONIST
RD	REGIONAL DIRECTOR
RE	RELIEF
RN	REGISTERED NURSE
RR	RECREATION COORDINATOR
RS	RECREATION SPECIALIST
SA	STAFF ATTORNEY
SC	SERVICES COORDINATOR
SE	SECRETARY
SF	ADMINISTRATIVE SECRETARY
SG	SECURITY GUARD
SI	SHOP INSTRUCTOR
SN	SENIOR ACCOUNTANT
SS	SUMMER STAFF
ST	STREET WORKER
SU	SUPERVISOR
SW	SOCIAL WORKER (M.S.W.)
TA	TEACHER AIDE
TE	TEACHER (TEACHER LICENSE)
TH	THERAPIST
TL	TEAM LEADER
TM	TRAINING MONITOR
TS	TRAINING SPECIALIST
TU	TUTOR
TY	TYPIST/TEACHER AIDE
UD	UNIT DIRECTOR
UH	URBAN HOUSING SPECIALIST
VA	VISUAL ARTIST
VC	VOLUNTEER COORDINATOR
WF	WORKSHOP FACILITATOR

**DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT
TITLE CODES**

<u>CODE</u>	<u>TITLE</u>
WI	WRITING INSTRUCTOR
WL	WORKSHOP LEADER
WS	WATER SAFETY INSTRUCTOR
YC	YOUTH COUNSELOR
YE	YOUTH EMPLOYMENT COORDINATOR
YW	YOUTH WORKER

BUDGET REMINDERS FOR CBOs

- EIN# must be listed on the budget
- SUI# must be listed if salaries are indicated on the budget
- Budgets not accepted with PO Box address

- If a CBO is allocating monies for salaries, **MUST** list amount for Fringe Benefits
- Minimum Rate for Fringe Benefits: 7.65% of salaries to cover FICA
- Fringe Benefits cannot exceed: 30% of Salaries (may include WC, Disability, Unemployment Insurance, Medical, Life & Pension Benefits)
- If not allocating funds for Fringe, CBO must attach letter they are responsible
- If a CBO is under the Fiscal Agent (YMS) who is responsible for CBOs accounting, the Minimum Fringe Benefit Rate is 12.65% of salaries & must be allocated
- If Budget Codes 9825 & 3625 are Stand Alones & under \$25,000 they will be going under YMS with no fee charged

- CBO must submit an Original General Liability Insurance Certificate for \$1 million dollars listing DYCD & City of New York on Certificate in 2 places on the Cert. Copy acceptable if Original is on file at DYCD
- If CBO wants to participate in the Central Insurance Program (CIP): 4.5% of the total budget must be charged (NOT required to submit proof of insurance)

- Consumable Supplies: Office & Maintenance supplies-Pens, Stationery, Books
- Equipment Purchases: Computers, Furniture, Cameras, VCR, Printers. etc., must list on budget all items to be purchased
- Equipment Other: Computer Software, Maintenance Service Contracts, rental & licensing fees for office equipment
- Travel: CBOs can charge for car repairs for business owned vehicles used for DYCD purposes & their Insurance Certificate has Automobile Insurance & lists DYCD & City of New York as additional insured
- Other Costs: Printing, Postage, Internet fees, AOL, Wiring, T-Shirts, Uniforms, Sports Supplies such as Basketballs, Hockey Sticks, Bats, Gloves, Refreshments, Awards, General Liability Insurance for CBOs not in CIP, Audit Fees
- Indirect Cost: Administrative overhead – maximum 10%
- CBOs under YMS cannot charge DYCD for Indirect Cost
- Consultant: allocated on budget must give description & attach copy of Agreement
- Sub-Contractor: allocated on budget must attach copy of the Agreement & list EIN#
- Vendors: allocated on budget must give description-Cleaning, Security, Accounting
- Audit Cost: allocated on budget must submit Audit Cost Allocation Form
- Space Rental: allocated on budget must attach Space Plan Form & Lease/DOE Permit
- If a CBO owns the building, cannot charge DYCD for Rent - can charge for building maintenance – must attach a breakdown & complete a Space Plan Form

YMS FEE SCHEDULE

Contract Dollar Value	Fiscal Agent Fee – YMS
\$0 - \$ 25,000	\$1,200
\$25,000 - \$ 50,000	\$ 3,500
\$50,001 - \$100,000	\$5,100
\$100,001- \$250,000	\$7,100
\$250,001 – Over	\$10,000

Department of Youth and Community Development
156 William Street
New York, New York 10038

SPACE RENTAL
COST ALLOCATION PLAN

DYCD ID #: _____

CONTRACT TERM: _____

CONTRACTOR'S NAME: _____

LANDLORD'S NAME: _____

SITE ADDRESS: _____

ANNUAL SPACE COST: \$ _____

COST APPLIED TO THE DYCD CONTRACT: \$ _____ % _____

Please explain how the DYCD cost was determined:

I hereby affirm that the rental cost has been appropriately applied to this contract.

Executive Director

Date

Department of Youth and Community Development
156 William Street
New York, New York 10038

**Audit
COST ALLOCATION PLAN**

DYCD ID#: _____

CONTRACT TERM: _____

ANNUAL AUDIT COST: _____

**COST APPLIED TO
DYCD CONTRACT:** _____

If the audit is for this contract only, you may include the entire cost in this budget.

If the audit is for the entire agency, you may only include DYCD's proportionate share.

The proportionate share should be calculated by dividing the DYCD budget by the agencies' total budget and applying that percentage to the total audit cost.

****This is an example****

DYCD Budget	\$20,000
Agency Budget	\$100,000
%	20
Audit Cost	\$1,000
%	20
DYCD Share	\$200

I hereby affirm that the audit cost has been appropriately applied to this contract.

Executive Director

Date

ACORD™ CERTIFICATE OF LIABILITY INSURANCE DATE (MM/DD/YYYY)
03/01/2007

PRODUCER INSURED NAME OF CBO ADDRESS OF CBO CITY-STATE-ZIP	THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 80%;">INSURERS AFFORDING COVERAGE</th> <th style="width: 20%;">NAIC #</th> </tr> <tr> <td>INSURER A:</td> <td></td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> </table>	INSURERS AFFORDING COVERAGE	NAIC #	INSURER A:		INSURER B:		INSURER C:		INSURER D:		INSURER E:	
INSURERS AFFORDING COVERAGE	NAIC #												
INSURER A:													
INSURER B:													
INSURER C:													
INSURER D:													
INSURER E:													

COVERAGES
 THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	ADD'L INSRD	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS								
A	X	GENERAL LIABILITY <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	SAMPLE OF CERTIFICATE OF GENERAL LIABILITY SUBMITTED BY A CBO NOT PARTICIPATING IN CIP.	03/15/2007	03/15/2008	EACH OCCURRENCE \$ 1,000,000								
		DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ Excluded GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000												
		AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$								
		GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EA ACC \$ AGG \$								
		EXCESS/UMBRELLA LIABILITY <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS MADE DEDUCTIBLE RETENTION \$				EACH OCCURRENCE \$ AGGREGATE \$ \$ \$								
		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? If yes, describe under SPECIAL PROVISIONS below				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">WC STATUTORY LIMITS</td> <td style="width: 40%;">OTHER</td> </tr> <tr> <td>E.L. EACH ACCIDENT</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - EA EMPLOYEE</td> <td>\$</td> </tr> <tr> <td>E.L. DISEASE - POLICY LIMIT</td> <td>\$</td> </tr> </table>	WC STATUTORY LIMITS	OTHER	E.L. EACH ACCIDENT	\$	E.L. DISEASE - EA EMPLOYEE	\$	E.L. DISEASE - POLICY LIMIT	\$
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E.L. EACH ACCIDENT	\$													
E.L. DISEASE - EA EMPLOYEE	\$													
E.L. DISEASE - POLICY LIMIT	\$													
		OTHER												

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES / EXCLUSIONS ADDED BY ENDORSEMENT / SPECIAL PROVISIONS
City of New York & NYC Department of Youth & Community Development are included as Additional Insured

#1

CERTIFICATE HOLDER The City of New York and The NYC Department of Youth & Community Development 156 William Street New York, NY 10038 <div style="text-align: right; font-size: 2em;">#2</div>	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL <u>30</u> DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES. AUTHORIZED REPRESENTATIVE
--	---

CONSULTANT AGREEMENT

THIS CONSULTANT AGREEMENT ("Agreement") is made as of the _____ day of _____, 20__ by and between _____, located at _____, ("Contractor") and _____, an individual whose address is _____ ("Consultant").

RECITALS:

A. Contractor has entered into Contract I.D. # _____ ("Contract") with the New York City Department of Youth and Community Development ("DYCD") to provide a youth or community development program ("Program") with a budget approved by DYCD.

B. The Contractor wishes to engage Consultant, an individual not otherwise employed by Contractor whose resume is attached in Appendix A, to perform certain Program services not otherwise performed by Contractor's paid or unpaid staff, as set forth in Section 2 below ("Services"), and Consultant is able and willing to provide the Services.

NOW, THEREFORE, the parties agree to be bound as follows:

AGREEMENTS:

1. **Term:** The Services shall be provided beginning _____ and ending _____ ("Term"), during the term of the Contract.
2. **Scope of Services:** Consultant shall provide the Services set forth in the Workscope, attached hereto as Appendix A, in accordance with all applicable terms and conditions of the Contract.
3. **Payment:** Subject to approval of this Agreement and the availability of Program budget funds, Contractor shall pay Consultant at the rate of \$ _____ per _____, not to exceed _____, for the Services.
4. **No Conflicts of Interest:** Neither the Consultant nor any member of the Consultant's immediate family is employed by Contractor or related by consanguinity, adoption, or affinity to any person engaged by Contractor in any management capacity, including as an officer or member of Contractor's board of directors.

5. **Contractual Relationship:** Nothing in this Agreement shall create or imply a contractual or employment relationship between Consultant and DYCD or operate to impair the rights of DYCD under the Contract.

6. **Termination:** This Agreement will terminate:
 - a. After ten (10) days prior written notice by
 - i. either party upon the failure of the other to perform as required by this Agreement, or
 - ii. Contractor upon a reduction of the Program budget;
 - b. Immediately upon termination of the Contract.

7. **Entire Agreement:** This Agreement contains all the terms and conditions agreed upon by the parties, and no other agreement, oral or otherwise, regarding the subject matter of this Agreement shall be deemed to exist or to bind any of the parties, or to vary any of the terms herein. Any waiver, modification, cancellation or replacement of this Agreement, or any of its provisions, must be agreed upon in writing by the parties and shall not be effective without the prior written approval of DYCD.

[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK]

IN WITNESS WHEREOF, the parties undersigned have executed the Consultant Agreement effective as of date and year first written above.

Contractor

Consultant

BY: _____
Signature of Authorized Agent

BY: _____
Signature of Consultant

Name (Print)

Name (Print)

Title (Print)

Social Security Number

Date

Date

Approved:

**Department of Youth and
Community Development**

BY: _____

(print name)
Deputy Director, _____ Unit

Date

STATE OF NEW YORK)
COUNTY OF _____) ss:

On this ____ day of _____ 20 ____, before me personally came _____ (Consultant), to me known, and known to me to be the person described in, and who executed the foregoing agreement, and acknowledge to me that he executed the foregoing as such for the purposes therein mentioned.

NOTARY PUBLIC

CORPORATE – WITH SEAL

STATE OF NEW YORK)
COUNTY OF _____)ss:

On this ____ day of _____ 20 ____, before me personally came _____, to me known, who being by me duly sworn, did depose and say that he/she resides at _____ and that he/she is the _____ of the corporation described in, and which executed the above instrument, that he/she knows the seal of the said corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said corporation, and that he/she signed his/her name thereto by like order.

NOTARY PUBLIC

CORPORATE – WITHOUT SEAL

STATE OF NEW YORK)
COUNTY OF _____)

On this ____ day of _____ 20 ____, before me personally came _____, to me known, who being by me duly sworn, did depose and say that he/she resides at _____ and that he/she is the _____ of the corporation described in, and which executed the foregoing agreement; that he/she signed his/her name thereto by order of the Board of Directors of said corporation, and that the corporation has no seal.

NOTARY PUBLIC

UNINCORPORATED ASSOCIATION

STATE OF NEW YORK)
COUNTY OF _____)ss:

On this ____ day of _____ 20 ____, before me personally came _____, to me and known to me to be the _____ of the unincorporated association described in and which executed the foregoing agreement; and who acknowledged to me that he/she executed the foregoing agreement on behalf of said unincorporated association.

NOTARY PUBLIC

APPENDIX A WORKSCOPE

Consultant Name _____

Address _____ **State** _____ **Zip Code** _____

Contractor _____ **Contract ID #** _____

Description of Services _____

Consultant Qualifications (attach resume): _____

Schedule (for each City fiscal year of the Agreement):

Service Period Start and End Dates	
No. Hours per Day	
No. Days per Week	
No. Weeks per Year	

Total Hours/Days/Weeks _____ **X Rate \$** _____ **= Amount Due \$** _____

CONSULTANT TIME SHEET

Name _____	S.S.# _____
Address _____	State _____ Zip Code _____
Agency _____	Agency ID # _____
Pay Period _____	To _____ Date _____

Description of Services Rendered _____

Day	Arrival	Departure	Day	Arrival	Departure
Friday	_____	_____	Friday	_____	_____
Saturday	_____	_____	Saturday	_____	_____
Sunday	_____	_____	Sunday	_____	_____
Monday	_____	_____	Monday	_____	_____
Tuesday	_____	_____	Tuesday	_____	_____
Wednesday	_____	_____	Wednesday	_____	_____
Thursday	_____	_____	Thursday	_____	_____

Total Hours _____	X	Rate \$ _____	=	Amount Due \$ _____
--------------------------	----------	----------------------	----------	----------------------------

With my signature affixed hereto I certify that I have rendered services to the above named CBO on the days and hours specified herein pursuant to the Consultant Contract Agreement.

Signature of Consultant _____
Date

This is to certify that the consultant named herein rendered services on the days and hours specified pursuant to the Consultant Contract Agreement and with my signature affixed hereto I authorized payment.

Signature of Director/Chairperson _____
Date

Subcontractor EIN # _____

SUBCONTRACT

This Subcontract ("Subcontract") is made as of the ____ day of _____, 20__, by and between _____, located at _____ ("Contractor"), and _____, an organization located at _____ ("Subcontractor").

Recitals

- A. Contractor has entered into Contract I.D. # _____ ("Contract"), with the New York City Department of Youth and Community Development ("DYCD") to provide a youth or community development program ("Program") with a budget approved by DYCD.
- B. Contractor wishes to engage Subcontractor, an organization separate from and independent of Contractor, to provide certain Program services not otherwise performed by Contractor's paid or unpaid staff, as set forth in Section 2, below ("Services"), and Subcontractor is able and willing to provide the Services.

Agreements

NOW, THEREFORE, in consideration of the mutual covenants contained herein, Contractor and Subcontractor hereby agree as follows:

- 1. **Term:** The services shall be provided during the term of the Contract, beginning _____ and ending _____ ("Term").
- 2. **Scope of Services:** Subcontractor shall provide the Services described in Appendix A "Workscope," attached hereto and made a part hereof, in accordance with all applicable provisions of the Contract, which are incorporated by reference herein.
- 3. **Payment:**
 - a. Subject to DYCD approval of this Subcontract, including Appendix B "Budget," attached hereto and made a part hereof, and the availability of Program budget funds, Contractor shall pay Subcontractor as compensation for the Services an amount not to exceed _____ ("Budget Amount").
 - b. Payments to Subcontractor shall be made on receipt by Contractor of timely, accurate, and complete invoices for actual costs of line items set forth in the Budget.

4. **Representations and Warranties:**
 - a. Subcontractor is a duly organized entity of sufficient fiscal and organizational capacity to perform the Services, with officers and a Board of Directors whose names and addresses are listed on Appendix C, attached hereto.
 - b. No officer, director, or managerial employee of Subcontractor is employed by Contractor or related by consanguinity, adoption, or affinity to any person engaged by Contractor in any management capacity, including as an officer or member of Contractor's board of directors.

5. **Contractual Relationship:** Nothing in this Agreement shall create or imply a contractual relationship between DYCD and Subcontractor or operate to impair the rights of DYCD under the Contract.

6. **Termination:** This Agreement will be terminated, suspended, or modified:
 - a. After ten (10) days prior written notice by Contractor to Subcontractor if:
 - (i) in the sole judgment of Contractor or DYCD, Subcontractor has failed to perform in accordance with the terms and conditions of this Subcontract or the Contract, or
 - (ii) the Program budget is reduced;
 - b. Immediately upon termination of the Contract.

7. **Entire Agreement:** This Subcontract contains all the terms and conditions agreed upon by the parties, and no other agreement, oral or otherwise, regarding the subject matter of this Subcontract shall be deemed to exist or to bind any of the parties or to vary any of the terms herein. Any waiver, alteration, modification, cancellation or replacement of this Subcontract must be agreed upon in writing by the parties and approved in writing, in advance, by DYCD.

IN WITNESS WHEREOF, the parties have executed the Subcontract on the date and year set opposite their respective authorized signatures.

Contractor:

_____ **Date** By: _____
(Signature)

(Print Name)

(Title)

Subcontractor:

_____ **Date** By: _____
(Signature)

(Print Name)

(Title)

Approved:

Department of Youth and Community Development

By: _____

(Print Name)

Deputy Director, _____ Unit
(Title)

(Date)

STATE OF NEW YORK)
COUNTY OF _____) ss:

On this ____ day of _____ 20 ____, before me personally came _____
(Consultant), to me known, and known to me to be the person described in, and who executed the foregoing
agreement, and acknowledge to me that he executed the foregoing as such for the purposes therein mentioned.

NOTARY PUBLIC

CORPORATE – WITH SEAL

STATE OF NEW YORK)
COUNTY OF _____)ss:

On this ____ day of _____ 20 ____, before me personally came _____, to
me known, who being by me duly sworn, did depose and say that he/she resides at
_____ and that he/she is the _____ of the
corporation described in, and which executed the above instrument, that he/she knows the seal of the said
corporation; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the
Board of Directors of said corporation, and that he/she signed his/her name thereto by like order.

NOTARY PUBLIC

CORPORATE – WITHOUT SEAL

STATE OF NEW YORK)
COUNTY OF _____) ss:

On this ____ day of _____ 20 ____, before me personally came _____,
to me known, who being by me duly sworn, did depose and say that he/she resides at
_____ and that he/she is the _____ of the
corporation described in, and which executed the foregoing agreement; that he/she signed his/her name
thereto by order of the Board of Directors of said corporation, and that the corporation has no seal.

NOTARY PUBLIC

UNINCORPORATED ASSOCIATION

STATE OF NEW YORK)
COUNTY OF _____) ss:

On this ____ day of _____ 20 ____, before me personally came _____,
to me and known to me to be the _____ of the unincorporated association
described in and which executed the foregoing agreement; and who acknowledged to me that he/she executed
the foregoing agreement on behalf of said unincorporated association.

NOTARY PUBLIC

APPENDIX B BUDGET

Name _____

Address _____

Telephone # _____ Fax # _____

Contact _____

Person _____ Tel # _____

EIN _____ Contract ID # _____

Budget Period _____ Through _____

**TOTAL
BUDGET**

PERSONNEL SERVICES

Salaries and Wages _____
Fringe Benefits _____

NON-STAFF SERVICES _____

OTHER THAN PERSONNEL SERVICES

Consumable Supplies _____
Equipment Purchases _____
Equipment Other _____
Space Rental _____
Travel _____
Utilities and Telephone _____
Other Costs _____

Total Costs _____

COMMUNITY BASED ORGANIZATION

STIPEND VOUCHER

Name of CBO: _____	ID #: _____
Name of Participant: _____	Date: _____
Address: _____	SS#: _____
City: _____ State: _____	Zip Code: _____
<u>Period Covered:</u>	
From: _____ To: _____	Amount: _____

Director's Signature

Date

Signature of Participant

Date

Reminder: All budget modifications should be sent to your Contract Manager for approval, NOT to your P.E.R.S Analyst.

Request for Modification (Fiscal Year 2008)
(FY 2008 - 7/1/07 to 6/30/08)

IDENTIFYING INFORMATION:

Contractor Name _____

Contractor Address: _____

Contact Person: _____ **Contact Telephone #:** _____

DYCD ID#: _____ **Budget Code:** _____

Effective Date: _____

***GENERAL INSTRUCTIONS:**

- Please make all changes on the attached forms.
- In the space provided below, provide a short narrative justification of the proposed request.
- Budget modifications effective dates must start the first day of the month.
- This form and modification form should be submitted to your assigned contract manager.
- No budget modifications accepted the first and last month of the contract.
- For the amount of Modifications allowed see DYCD Fiscal Manual.
- The last day for Modifications to be submitted is May 31st of the Fiscal Year.

Type of Modification

Budget Program

Modification Narrative Justification: (Use additional pages if necessary)

Signature of Executive Director: _____ **Date:** _____

(FOR DYCD USE ONLY)

Program Approval

Contract Manager _____ **Date:** _____

Program Unit Director _____ **Date:** _____

Division Head _____ **Date:** _____
(As Appropriate)

CAFD Approval

Fiscal Analyst _____ **Date:** _____

Budget Review Director _____ **Date:** _____
(or Designee)

*** Refer to Fiscal Manual for further instructions.**

**Department of Youth and Community Development
BUDGET MODIFICATION FORM FY 2008**

(FY 2008 - 7/1/07 to 6/30/08)

Form 200 - Revised April / 2007

DYCD ID #: _____

Funding Component: _____

Budget Code: _____

Modification #: _____

Name of CBO: _____

Address: _____

Tel #: _____

Fax #: _____

Ex. Director: _____

Tel #: _____

E-Mail _____

Fiscal Officer: _____

Tel #: _____

E-Mail _____

EIN: _____

SUI #: _____

Operating Period: _____

Through: _____

For official use only:	
Approved by Program	Date Approved
Approved by CAFD	Date Approved
Fiscal Agent: [] YES [] No	
FA Name:	

Account Code	CURRENT BUDGET	CHANGES (+ OR -)	*AMENDED BUDGET
<u>PERSONNEL SERVICES</u>			
1100 Salaries and Wages			
1200 * Fringe Benefits			
1300 ** Central Insurance Program (CIP)			
TOTAL PERSONNEL SERVICES			
<u>CONSULTANT SERVICES/SUB-CONTRACTORS/STIPENDS/VENDORS/FISCAL CONDUIT</u>			
2100 Consultants			
2200 Sub-Contractors			
2300 Stipends			
2400 Vendors			
2500 Fiscal Conduit			
TOTAL NON STAFF SERVICES			
<u>OTHER THAN PERSONNEL SERVICES</u>			
3100 Consumable Supplies			
3200 Equipment Purchases			
3300 Equipment Other			
3400 Space Rental (total of Lines 3410 & 3420)			
3500 Travel			
3600 Utilities & Telephone			
3700 Other Operational Costs (total of Lines 3710 & 3720)			
3800 Van Maintenance			
3900 Fiscal Agent Services			
TOTAL OTHER THAN PERSONNEL SERVICES			
TOTAL DYCD COSTS			

This total is not automatically calculated

* When NOT under DYCD'S Fiscal Agent, the maximum rate is 30%; and the minimum rate is 7.65% of the total salaries and wages.

** CIP rate is 4.50% of total budget.

Note: Total budget changes must net to zero --- Boxes shaded in black may not be modified.

Please note: All highlighted fields (Blue) are calculated automatically from pages 2, 3, 4, & 5 and cannot be changed manually.

Department of Youth and Community Development Budget Modification FY 2008

DYCD ID #:
 Budget Code:
 Modification #:

		CURRENT BUDGET	CHANGES (+ OR -)	AMENDED BUDGET
ACCT CODE				
1200	FRINGE BENEFITS			
FICA @ 7.65%, Unemployment Insurance, Medical, Workers Compensation , Disability, Life Insurance, & Pension The maximum rate is 30%; and the minimum rate is 7.65% of the total salaries. If under Fiscal Agent, the minimum rate is 12.65%. Based on your total amended salaries the minimum amount for Fringe (if not under Fiscal agent) is Based on your total amended salaries the maximum amount for Fringe is				
1300	CENTRAL INSURANCE PROGRAM (CIP)			
<u>Central Insurance Package</u> Liability Insurance, Worker's Compensation, Disability, Special Accident, and Property Insurance are covered under the DYCD Central Insurance Program (CIP).			4.6 % of Total Budgeted Amount	
2100	CONSULTANT SERVICES(Attach New Consultant Agreement)			
Description (If additional space is required submit attachments)				
1				
2				
3				
4				
5				
2200	SUB-CONTRACTORS (Attach New Sub-Contract Agreement with EIN#)			
2300	STIPENDS			
2400	VENDORS			
2500	FISCAL CONDUIT			

Note: Items shaded in black may not be modified

Please note: All highlighted fields (Blue) are calculated automatically and cannot be changed manually.

Department of Youth and Community Development Budget Modification FY 2008

DYCD ID #:
 Budget Code:
 Modification #:

Acct Code	CURRENT BUDGET	CHANGES (+or -)	AMENDED ADMINISTERED
3100 CONSUMABLE SUPPLIES Office , Program and Maintenance			
3200 EQUIPMENT PURCHASES * Copiers, Computers, Printers, and Furniture Etc. *Please list planned equipment purchases _____ _____ _____ _____			
3300 EQUIPMENT OTHER Maintenance, Repairs, Rentals, & Computer Software			
3400 SPACE RENTAL (total of Lines 3410 & 3420) 3410 Public School _____ 3420 Rent / Other * _____ Please Indicate If It Is public school or rent other			
3500 TRAVEL Staff Travel , Bus Trips, Other			
3800 TOTAL UTILITIES AND TELEPHONE			
3700 OTHER OPERATIONAL COSTS (total of Lines 3710 & 3720) Liability Ins, Postage, Admission tickets, Printing & Publications Bank Charges, Training and Conferences, Audit Fee, Internet Fee Food & Refreshments, and Participant Costs, Sports Supplies, Etc. 3710 Other Costs 3720 Indirect Cost**			
3800 VAN MAINTENANCE (For DYCD assigned vans)			
3900 FISCAL AGENT SERVICES			

* If you are changing rent fee, attach a new Space Rental Cost Allocation Plan.

** Maximum Rate is 10% of total Budget

Note: Items shaded in black may not be modified

Please note: All highlighted fields (Blue) are calculated automatically and cannot be changed manually.

INSTRUCTIONS AND REMINDERS FOR COMPLETING THE FY 2008 BUDGET MODIFICATION

Listed below are the instructions to be utilized when your CBO is requesting a Budget Modification from DYCD. If any information is omitted, the Budget Modification cannot be processed by DYCD and will be returned to you for completion.

Request for Modification Form (Ms Word)

Fill out completely all the **Identifying Information** that is requested (Contractor Name, Address, Telephone, Contact Person, DYCD ID#, Budget Code)

Please indicate Type of Modification: = Budget

Please write a brief summary for a justification of the changes being requested to your approved budget

All Modifications must be signed & dated by the Executive Director

Budget Modification Form (Ms Excel) Page 1

Please note: there is no need to print the budget on a color printer

Please complete the following requested information: Funding Component, DYCD ID#, Budget Code, Modification #, Name of CBO, Address, Executive Director, all requested Telephone #'s, Fiscal Officer, EIN, SUI#, and Operating Period.

Please indicate the changes you want to make on the Budget Modification Form by completing the appropriate items affected by this modification. Indicate the **Current Budget** amount, the **Changes (+ or -)** and what the amended budget figure will be.

Note: Current Budget amount is the total of all previously-submitted budgets, **including amendments not registered**; it also includes all your previously approved modifications.

Note: Changes (+ or -) Please indicate a + or - sign

If you are modifying salaries and/or wages, you must complete Page 2 and/or 3 of the Form. The total changes made on Pages 2 and 3 in the **Changes (+ or -)** column should agree with the entry made in the salary portion of **Changes (+ or -)** on Page 1.

PAGES 2 & 3 SHOULD ALWAYS BE ATTACHED; EVEN IF THERE ARE NO CHANGES TO SALARIES AND/OR WAGES

Please list all new salary lines after the current salary lines.

Budget Modification Form (Ms Excel) Page 2-3 – Part-time/Full-time Positions

The process of modifying Salary and/or Wage data is simpler for FY 2008 than it has been in the past. DYCD's internal contract management systems will manage salary and wage claims for compensation based on the maximum pay rate for a given Title Code. For Full-time staff, this means that the maximum salary will be used as a control for each individual Title Code. For Part-time staff, the maximum hourly rate serves as a control.

For example, if budget data to be modified contained data for the same title code on more than one line (whether in the same budget or in separate budgets, it does not matter) like that shown below for “SS -- Summer Staff”

Title Code	# of Pos	Position/Title	# of Mos	Annual Salary	% Applied to DYCD	Total DYCD Cost
PD	1.00	Program Director	1	9,000.00	66.11	5,950.00
PJ	2.00	Project Coordinator	2	18,000.00	38.61	6,950.00
SS	6.00	Summer Staff	3	17,835.00	100.00	17,835.00
SS	6.00	Summer Staff	3	18,095.00	14.92	2,700.00

DYCD will treat the data as if it had been entered as:

Title Code	# of Pos	Position/Title	# of Mos	<u>Maximum</u> Annual Salary	% Applied to DYCD	Total DYCD Cost
PD	1.00	Program Director	*	9,000.00	*	5,950.00
PJ	2.00	Project Coordinator	*	18,000.00	*	6,950.00
SS	12.00	Summer Staff	*	20,535.00	*	20,535.00

* Data not used or referenced in DYCD systems

Note that DYCD is only concerned about the Maximum Annual Salary and that the Total DYCD Cost for the two “SS” lines has been summed as has the number of positions (“# of Pos”). The number of positions is maintained as an accommodation to the CBO’s submitting the data and will reflect the sum of the data entered on both budgets and budget modifications

Below, we will describe how to modify the salary and wage budget data. All of the modifications that are generally requested will be illustrated. (While our example is based on full-time positions, part-time positions are handled in exactly the same manner, the only difference being that “hourly rate” substitutes for “annual salary”.)

A. Increase or Decrease Maximum Pay Rate (Annual Salary in the example shown) on an existing salary line from your approved budget

This change is handled by introducing a “New” line in the Budget Modification as shown below:

Title Code	No. of Positions	No Mos	<u>Maximum</u> Annual Salary	New Line	Current Budget	Changes	Amended Budget
PD:Program Director	1.00	*	9,000.00	N	5,950.00		5,950.00
PJ:Project Coordinator	2.00	*	18,000.00	N	6,950.00		6,950.00
SS:Summer Staff	12.00	*	20,535.00	N	20,535.00		20,535.00
PD: Program Director			11,000.00	Y		5,000	

The blank line separating the new line from the existing budget data has been introduced for emphasis – it would not normally be present. Since DYCD considers only the maximum Annual Salary, the New line will increase the Annual salary of the PD – Program Director to \$11,000. The budget will remain \$5,950 since the Changes are shown as \$0. The number of positions will remain as 1.00 since we have not entered an amount in that column.

B. Increase or Decrease Total DYCD Cost on an existing salary line from your approved budget

This change is handled by posting the changes to the Existing Line(s) in the Budget Modification as shown below:

Title Code	No. of Positions	No Mos	<u>Maximum Annual Salary</u>	New Line	Current Budget	Changes	Amended Budget
PD:Program Director	1.00	*	9,000.00	N	5,950.00	+400.00	6,350.00
PJ:Project Coordinator	2.00	*	18,000.00	N	6,950.00	-800.00	6,150.00
SS:Summer Staff	12.00	*	20,535.00	N	20,535.00		20,535.00

Both positive and negative amounts can be used.

C. Increase or Decrease the No. of Positions on an existing salary line from your approved budget

This change is handled by introducing a “New” line in the Budget Modification as shown below:

Title Code	No. of Positions	No Mos	<u>Maximum Annual Salary</u>	New Line	Current Budget	Changes	Amended Budget
PD:Program Director	1.00	*	9,000.00	N	5,950.00		5,950.00
PJ:Project Coordinator	2.00	*	18,000.00	N	6,950.00		6,950.00
SS:Summer Staff	12.00	*	20,535.00	N	20,535.00		20,535.00
PD: Program Director	1.00			Y		0	
SS:Summer Staff	-1.00			Y		-10,500	

Again, the blank line separating the new line from the existing budget data has been introduced for emphasis. Since neither the maximum Annual Salary or the Remaining Balance has been impacted by the New line, the only impact of the New line will be to increase the number of positions by 1.00. The basis for the next budget modification and any consolidated budget position information coming from DYCD will now reflect a total of 2.00 Positions for the PD – Program Director.

The second line indicates a decrease of the number of positions by 1.00 and a decrease on the Remaining Balance for SS: Summer Staff

D. Adding an entirely new Title Code to the budget

This change is handled by introducing a “New” line in the Budget Modification as shown below:

Title Code	No. of Positions	No Mos	Maximum Annual Salary	New Line	Current Budget	Changes	Amended Budget
PD:Program Director	1.00	*	9,000.00	N	5,950.00		5,950.00
PJ:Project Coordinator	2.00	*	18,000.00	N	6,950.00		6,950.00
SS:Summer Staff	12.00	*	20,535.00	N	20,535.00		20,535.00
CW: Case Worker	1.00	*	30,000.00	Y	0	30,000.00	30,000.00

The impact of this New line on the cumulative budget is straight-forward. There will be a new, funded, full-time position for the “CW – Case Worker” title. The number of positions will be 1.00, the maximum pay rate (salary) will be \$30,000, and the available balance will be \$30,000.

E. Accepted but Unnecessary Method for increasing Pay Rate.

Title Code	No. of Positions	No Mos	Maximum Annual Salary	New Line	Current Budget	Changes	Amended Budget
PD:Program Director	1.00	*	9,000.00	N	5,950.00		5,950.00
PJ:Project Coordinator	2.00	*	18,000.00	N	6,950.00		6,950.00
SS: Summer Staff	12.00	*	20,535.00	N	20,535.00	-20,535.00	0.00
SS: Summer Staff	12.00	*	20,535.00	Y	0.00	20,535.00	20,535.00

General information:

- Never use cents when preparing a budget or a budget modification.
- When adding monies to categories that require documentation or breakdowns, remember to submit all required information with your modification. For instance, a new lease and space allocation form must be provided to justify a change in rent, and a new breakdown for equipment to be purchased must be provided if there is a change in the equipment amount. This also includes Consultant
- For a more detailed description of each account category, see bellow
- The balance of the changes, from both the Part-time and Full-time modification pages, must be carried over to Page 1 and posted to the account 1100 – Salaries and Wages line.

If you have any questions concerning the budget modification process, please contact your Contract Manager.

FY 2008 BUDGET MODIFICATION REMINDERS

- **If a CBO is charging DYCD for salaries, MUST list amount for Fringe Benefits**
- **Fringe Benefits cannot exceed: 30% of Salaries**
- **Minimum Rate for Fringe Benefits: 7.65%**
- **If a CBO is under YMS: the Minimum Fringe Benefit Rate is 12.65% & must be charged**
- **If CBO wants to participate in the Central Insurance Program (CIP): 4.5% of the total budget must be charged (need not submit proof of insurance)**
- **Consumable Supplies: Program & Maintenance supplies-Pens, Stationery, Books**
- **Equipment Purchases: Computers, Furniture, Cameras, VCR, Printers. etc., list on budget mod all items to be purchased**
- **Equipment Other: Computer Software, Maintenance Service Contracts, rental & licensing fees**
- **Travel: CBOs can charge for car repairs for business owned vehicles used for DYCD purposes & their Insurance Certificate has Automobile Insurance & lists DYCD & City of New York as additional insured**
- **Other Costs: Printing, Postage, Internet fees, AOL, Wiring, T-Shirts, Uniforms, Recreational and Sporting Supplies, Refreshments, Awards, Insurance for CBOs not in CIP, Audit Fees**
- **Indirect Cost: maximum is 10 %**
- **Consultant: charged on budget mod must attach Agreement**
- **Sub-Contractor: charged on budget mod must attach Agreement & EIN #**
- **Acting as Fiscal Conduit: must attach Fiscal Conduit agreement**
- **Space Rental: charged on budget mod must attach Space Plan Form & Lease/DOE Permit**
- **Audit Cost: charged on budget mod must attach Audit Cost Allocation Form**
- **If a CBO owns the building, cannot charge DYCD for Rent - can charge for building maintenance – need to give DYCD a breakdown & complete a Space Plan Form**

THE CITY OF NEW YORK
 FINANCIAL MANAGEMENT SYSTEM
**ACH VENDOR PAYMENT SYSTEM
 ENROLLMENT INFORMATION**

FISA FORM FMSEFT-100 (4/99)

VENDOR INSTRUCTIONS

PROVIDE INFORMATION IN THE "VENDOR INFORMATION SECTION"
 BRING THIS FORM TO YOUR BANK FOR COMPLETION OF THE
 "FINANCIAL INSTITUTION INFORMATION" SECTION BELOW.

VENDOR TO RETURN COMPLETED FORM TO:
 DEPARTMENT OF FINANCE
 1 CENTRE STREET, RM 727, NEW YORK, N.Y. 10007
 ATTENTION: EFT COORDINATOR

IMPORTANT: IF FORM IS BEING SUBMITTED BY A CITY OF NEW YORK AGENCY, COMPLETE "AGENCY INFORMATION" SECTION BELOW.

VENDOR INFORMATION SECTION

TAXPAYER ID#

VENDOR NAME (AS APPEARS ON W-9 FORM)

PRIMARY VENDOR ADDRESS

CONTACT PERSON NAME

CONTACT
 PERSON
 TELEPHONE #

FINANCIAL INSTITUTION INFORMATION

BANK ACCOUNT NUMBER

ACCOUNT NAME

BANK NAME

BANK BRANCH ADDRESS

ROUTING TRANSIT NUMBER (NINE (9) DIGITS REQUIRED)

ACCOUNT TYPE

CHECKING

SAVINGS

ACH COORDINATOR

NAME TITLE TEL.# ()

BANK REPRESENTATIVE

SIGNATURE TITLE TEL.# ()

SUBMITTING AGENCY INFORMATION

AGENCY NAME

ADDRESS

FMS VENDOR CODE

EFT COORDINATOR

TELEPHONE NUMBER

NAME ()

EFT ENROLLMENT, ATTACHMENT A

INSTRUCTION FORM FOR EFT ENROLLMENT

TO BE COMPLETED BY THE VENDOR: TOP "VENDOR INFORMATION" SECTION

- Enter the payee's taxpayer ID#, the 9-digit number reported on W-9 form.
- Provide the name of enrollee (as shown on W-9) and enrollee's complete address for EFT correspondence associated with this account.
- Indicate the name and telephone number of the contact person.
- **IMPORTANT:** If this is a checking account, please include a copy of a voided check. If this is a savings account, please include a copy of encoded deposit slip.

TO BE COMPLETED BY VENDOR'S FINANCIAL INSTITUTION: MIDDLE "FINANCIAL" INFORMATION" SECTION

- Indicate account number and title.
- Provide bank's name and address.
- Provide nine-digit routing (ABA) transit number.
- Indicate type of account: "C" for Checking, "S" for Savings.
- List name and telephone number of bank's ACH Coordinator.
- Bank representative should sign and show title and phone number.

NOTE: If agency is submitting this form, the bottom "Agency Information" section should be completed. However, if vendor submits enrollment application directly to the New York City Department of Finance, the bottom section need not be completed.

COMMUNITY BASED ORGANIZATION
INCOME GENERATING
QUESTIONNAIRE

CBO NAME: _____ CBO ID # _____

ADDRESS: _____

Provided that your grant agreement (workscope) reflect any projected Income Generating Activities, please indicate whether or not your organization is in fact engaged in any of the following Activities:

1. Fees for Services _____ YES _____ NO
2. Block Party _____ YES _____ NO
3. Photocopying Usage _____ YES _____ NO

If your answer to any of the above is YES, what type of books do you maintain (Check below)

Cash Receipt & Disbursement Journal _____ YES _____ NO

General Ledger _____ YES _____ NO

What is the last month for which a report was prepared? _____

What is your Bank Account Number _____

Name of Bank _____

Location of Bank _____

Bank Signatories

.....
We understand and agree that any failure to completely and accurately answer this questionnaire, or to abide by the above stated terms, may result in the immediate suspension or termination of DYCD funding to your program.

Signature of Program Director

Date

Signature of Chairperson

Date

**DEPARTMENT OF YOUTH AND COMMUNITY DEVELOPMENT
PROGRAM EXPENSE REPORT SUMMARY
156 WILLIAM STREET, NEW YORK, NEW YORK 10038**

Mail to the attention of: CAFD PERS - 6TH FLOOR

FORM 110 Revised 6/07

DYCD ID #

CBO Name: _____

Budget Code

Address: _____

Budget Period: _____

OST PROVIDERS: Please identify the cash contribution amount used to enhance this contract. This information is for statistical purposes only.	Cash Contribution Approved Budget Total	Cash Contribution Expended This Month
MONTHLY CASH CONTRIBUTION (IN ADDITION TO DYCD COST)		

		MONTH	YEAR
ACCT CODE	EXPENDITURES FOR THE MONTH(S) OF:	APPROVED BUDGET TOTAL	EXPENDED THIS PERIOD
<u>PERSONNEL SERVICES</u>			
1100	Salaries and Wages		
1200	Fringe Benefits		
1300	Fringe Benefits (Central Insurance Package)		
	TOTAL PERSONNEL SERVICES		
<u>NON STAFF SERVICES</u>			
2100	Consultants		
2200	Sub-Contractors		
2300	Stipends		
2400	Vendors		
2500	Fiscal Conduit		
	TOTAL NON STAFF SERVICES		
<u>OTHER THAN PERSONNEL SERVICES</u>			
3100	Consumable Supplies		
3200	Equipment Purchases		
3300	Equipment Other		
3410	Space Rental - Public School		
3420	Space Rental - Other		
3500	Travel		
3600	Utilities and Telephone		
3710	Other Costs		
3720	Other Costs - Indirect Cost		
3800	Van Maintenance		
3900	Fiscal Agent Services		
	TOTAL OTPS		
	GRAND TOTAL		

DYCD USE ONLY	I hereby certify that the information contained herein corresponds with the books and records of this organization and that the expenditures reported were made solely based on the contract.		
REVIEWED BY:	Preparer Name:	Executive Director:	
	Print _____	Print _____	
PROCESSED DATE:	Signature _____	Signature _____	
	Date _____	Date _____	
VOUCHERED AMT:	Telephone _____	Telephone _____	

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Basic Information

Section 1: Contractor's Basic Information

Name of Contract Agency:

Executive Director's Name:

Address of Accounting/Administrative/Fiscal Records:

Program Site Address:

DYCD Staff Name(s):

Is this an announced or unannounced visit?

Contract Identification Number:

Contract Amount:

E-Mail Address for Agency or contact person:

Budget/Fiscal Year Amount:

Telephone Number:

Fax Number:

Federal Amount:

Contract Agency Staff Present/Titles/E-Mail Address:

1.

2.

3.

Date of Visit:

Time of Arrival:

Time of Departure:

DYCD STAFF SIGNATURE:

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Basic Information

1. Does your agency maintain a Policy and Procedures Manual, which provides guidelines for administrative matters, record-keeping, etc?	Yes	No
<i>* Comments/Explanation:</i>		
2. Does your agency maintain a current organization chart? If so, please attach it.	Yes	No
<i>* Comments/Explanation:</i>		
3. Are administrative records maintained?	Yes	No
<i>* Provide brief description:</i>		
4. Is the record-keeping done at the administrative office being visited? (Examples are fiscal, personnel and other non-program related records)	Yes	No
<i>* Comments/Explanation:</i>		
5. Does your agency have someone on-staff responsible for handling administrative matters? (E.g.. human resources work)	Yes	No
<i>* If yes, please list these staff:</i>		
6. Has your agency requested/received Administrative or Fiscal technical assistance (TA) during the current fiscal year?	Yes	No
<i>* If yes, indicate the area and dates of the TA:</i>		
7. Does your agency request technical assistance in Administrative or Fiscal areas?	Yes	No

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Basic Information

** If yes, describe the area(s).*

8. Does the agency have a current personnel and policy manual?

Yes

No

** If yes, randomly review the document to ensure that appropriate guidelines are established and included, for example, the requirement to have an employee personnel folder contain relevant employee data.*

** Comments/Explanation:*

9. Is there a separate personnel folder for each employee containing credentials (diplomas, degrees, certificates, resumes) and other relevant employee data (applications, W-4 forms, job descriptions, personnel actions for hiring and termination, etc.)?

Yes

No

** Review and enter the total number of employees/folders _____, then:*

- o *If the number of employees/folders does not exceed 10, randomly select 6 for review/ verification of credentials/ data and list employees verified.*

** Comments/Explanation:*

- o *If the number of employees/folders exceeds 10 but not 20, randomly select 10 for review/ verification of credentials/ data and list employees verified.*

** Comments/Explanation:*

- o *If the number of employees/folders exceeds 20 but not 40, randomly select 12 for review/ verification of credentials/ data and list employees verified.*

** Comments/Explanation:*

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Basic Information

- o *If the number of employees/folders exceeds 40, randomly select 15 for review/verification of credentials/data and list employees verified.*

** Comments/Explanation:*

10. Does the CBO hold regular staff meetings and orientations?	Yes	No
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** Comments/Explanation:*

11. Is there evidence of staff training?	Yes	No
---	------------	-----------

** Comments/Explanation:*

12. Does the contract agency maintain/use computers?	Yes	No
---	------------	-----------

** Comments/Explanation:*

13. What is the ratio of PC's to staff?
--

** Comments/Explanation:*

14. Does the contract agency have internet access? If so, what type of connectivity?	Yes	No
---	------------	-----------

** Comments/Explanation:*

15. Does the contract agency have an electronic mail address and/or website? (If so, please list that address).	Yes	No
--	------------	-----------

** Comments/Explanation:*

16. Does the contract agency have staff to address information technology (system) issues?	Yes	No
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** Comments/Explanation:*

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Basic Information

17. Does the agency have a contract with private vendors to maintain its computers?	Yes	No
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** Comments/Explanation:*

18. Does the contract agency have a back-up for the system in the event of an emergency?	Yes	No
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** Comments/Explanation:*

19. Does the contract agency have a computer security plan/program to avoid improper use, abuse, and fraud?	Yes	No
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** Comments/Explanation:*

20. What office automation software and e-mail system are being used? (E.g.. Office 97, 2000)		
--	--	--

** Comments/Explanation:*

21. Does the contract agency have a Board of Directors?	Yes	No
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** If yes, please list the number of members on the Board and attach a copy of the list.*

** Comments/Explanation:*

The CBO has Board Members.

22. Is the Board of Directors actively recruiting new members?	Yes	No
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** Comments/Explanation:*

23. Does the Board of Directors have an active Advisory Council?	Yes	No
---	------------	-----------

** Comments/Explanation:*

24. Does the Board of Directors/Advisory Council have by-laws?	Yes	No
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** If yes, please attach a copy of the list.*

** Comments/Explanation:*

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Basic Information

25. Does the Board of Directors meet according to the established By-Laws?	Yes	No
* <i>If yes, how many times has the Board met so far during the current year?</i>		
* <i>Comments/Explanation:</i>		
26. Does the contract agency maintain a copy of the By-Laws, articles of incorporation, and/or changes?	Yes	No
* <i>If yes, please attach copies to this report.</i>		
* <i>Comments/Explanation:</i>		
27. When was the last Board of Directors meeting?		
* <i>Comments/Explanation:</i>		
28. Does the contract agency maintain the minutes of Board of Directors meetings for the current year?	Yes	No
* <i>If yes, enter the date of the last meeting for which there are minutes maintained.</i>		
* <i>Randomly review 2-3 Board Meeting's minutes to determine if there are matter(s) that may affect DYCD's grant, such as unresolved court cases, pending litigation, unpaid taxes, etc. Attach copies of the two most recent Board of Directors' meeting minutes to this report.</i>		
* <i>Comments/Explanation:</i>		
29. Is the notice of worker's compensation law posted conspicuously in and about the place of business?	Yes	No
* <i>If yes, please enter:</i>	Policy Number:	
	Insurance Company:	
	Effective From:	Effective To:
* <i>If no, please explain.</i>		
* <i>Comments/Explanation:</i>		

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Basic Information

30. Is the notice of compliance with the disability benefits law to employees posted conspicuously in and about the place or places of business?		Yes	No
<i>* If yes, please enter:</i>	Policy Number:		
	Insurance Company:		
	Effective From:		Effective To:
<i>* If no, please explain.</i>			
<i>* Comments/Explanation:</i>			
31. Is the CBO's liability insurance current?		Yes	No
<i>* Please list insurance period:</i>			
32. Is there a procedure to report incidents of assault?		Yes	No
<i>* Comments/Explanation:</i>			
33. Has DYCD been notified of any incidents since your last field review?		Yes	No
<i>* Comments/Explanation:</i>			
34. Does the CBO have a copy of the most recent DYCD Fiscal Manual?		Yes	No
<i>* If yes, please list the year:</i>			
35. What CPA firm conducted the most recent audit?			
<i>* Provide a copy of this audit and list comments:</i>			
36. What was the audit period?			
<i>* Provide brief description:</i>			
37. What were the dates of the latest payroll tax form 941 (IRS) and NYS form 45 filed?			
<i>* Provide brief description:</i>			

**New York City
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Field Review Questionnaire-Contractor's Specific Info.

Section 2: Contractor's Specific Information

Name of Contract Agency:

Executive Director's Name:

Address of Accounting/Administrative/Fiscal Records:

Program Site Address:

DYCD Staff Name(s):

Is this an announced or unannounced visit?

Contract Identification Number:

Contract Amount:

E-Mail Address for Agency or contact person:

Budget/Fiscal Year Amount:

Telephone Number:

Fax Number:

Contract Agency Staff Present/Titles/E-Mail Address:

1.

2.

3.

Date of Visit:

Visit Number (Initial or Repeat - Indicate #)

Time of Arrival:

Time of Departure:

DYCD STAFF SIGNATURE:

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Specific Info.

1. Are there daily attendance logs for program participants?	Yes	No
<i>* Comments/Explanation:</i>		
2. What is the average daily attendance? To calculate, take the total number of clients served and divide it by the number of operational days.		
<i>* Comments/Explanation:</i>		
3. Are client folders available?	Yes	No
<i>* Comments/Explanation:</i>		
4. As of this month or quarter, what are the enrollment numbers (projected vs. actual)?		
<i>* Comments/Explanation:</i>		
5. Is the program in compliance with its work plan?	Yes	No
<i>* Comments/Explanation:</i>		
6. As of this month or quarter, what is the number of days in operation (projected vs. actual)?		
<i>* Comments/Explanation:</i>		
Reason for variance of 15% more or less than projected number for enrollment, attendance rate or days of operation:		

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Specific Info.

7. Are activities conducted as scheduled?	Yes	No
<i>* Comments/Explanation:</i>		
8. Are there any participants on a waiting list?	Yes	No
<i>* If so, how many and for what services?</i>		
9. Are monthly or quarterly reports up to date?	Yes	No
<i>* If not indicate the most recent month:</i>		
10. Does the CBO have a copy of the current contract?	Yes	No
<i>* Comments/Explanation:</i>		
11. Does the agency own the administrative facility being visited?	Yes	No
<i>* If no, is the facility leased or rented?</i>	Lease	Rent
<i>* If yes, give the owner's name, address, and the total yearly rent:</i>		
<i>* Comments/Explanation:</i>		
12. Has the agency submitted to DYCD a copy of the lease for the use of facilities in which DYCD-funded programs will be operating?	Yes	No
<i>* If yes, please indicate when it is effective. (From: _____ to: _____)</i>		
<i>* If no and a copy is not attached, please explain:</i>		

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Specific Info.

13. Are there annual fire inspections?	Yes	No
* If yes, is this information available?		
* <i>Comments/Explanation:</i>		
14. Is there a working fire extinguisher available with a current inspection tag?	Yes	No
* <i>Comments/Explanation:</i>		
15. Are there working smoke detectors and carbon monoxide detectors?	Yes	No
* <i>Comments/Explanation:</i>		
16. Is the certificate of occupancy and/or licenses current?	Yes	No
* <i>Comments/Explanation:</i>		
17. Does the certificate of occupancy meet the criteria for the activities conducted at the location?	Yes	No
* <i>Comments/Explanation:</i>		
18. Is the facility accessible to people with disabilities?	Yes	No
* <i>Comments/Explanation:</i>		
19. Is the facility adequately heated, ventilated, clean and well lit?	Yes	No
* <i>Comments/Explanation:</i>		

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Specific Info.

20. Is the facility age appropriate for this type of program?	Yes	No
<i>* Comments/Explanation:</i>		
21. Is the facility free of hazards and secure?	Yes	No
<i>* Comments/Explanation:</i>		
22. Does the agency maintain a current staffing list for personnel hired under this contract?	Yes	No
<i>* If yes, please attach a copy.</i>		
<i>* Comments/Explanation:</i>		
23. Are all staff positions filled for this contract?	Yes	No
<i>* Review the staff list and compare it to the current approved personnel lines to ascertain whether there are vacancies and whether those vacancies are at 10% or above.</i>		
<i>* Comments/Explanation:</i>		
24. Have there been changes in key staff?	Yes	No
<i>* If yes, please explain?</i>		
25. Are timesheets available and signed by the employee and supervisor?	Yes	No
<i>* Comments/Explanation:</i>		
26. If services are subcontracted with DYCD funds, does the CBO have files on the work of the subcontractor(s)?	Yes	No
<i>* Comments/Explanation:</i>		

**New York City
Department of Youth and Community Development**

Field Review Questionnaire-Contractor's Specific Info.

27. What type of computers are being used and how many PC's are on site?

(Please describe make/model/processor/memory/modem speed):

** Comments/Explanation:*

28 What is your operating system? Please circle below.

** (Windows 95 98 2000 XP or MAC based.)*

29. Is there a network?

Yes

No

If yes, how many devices are on it? (PC's, printers, servers)

** Comments/Explanation:*

30. Are computers utilized by participants enrolled in educational programs or job training?

Yes

No

** Comments/Explanation:*

31. What is the ratio of PC's to participants?

** Comments/Explanation:*

32. Are computers, equipment and furniture properly tagged as property of DYCD?

Yes

No

** Comments/Explanation:*

33. Does the CBO have a copy of its current budget?

Yes

No

** Comments/Explanation:*

34. Does the CBO have an equipment inventory schedule?

Yes

No

** Comments/Explanation:*

35 Does the CBO have a Board of Director's? Do they meet regularly.

Yes

No

** If yes, please attach a copy of the latest Board minutes.*

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

This Field Review Questionnaire (FRQ) is designed as a tool to assist the contracted Fiscal Agent and/or Department of Youth and Community Development (DYCD) staff evaluate contracted community-based organizations (CBOs) through clear and consistent standards and measurements. The FRQ reviews the CBOs compliance with applicable Federal, State and City regulations, as well as with specific DYCD requirements. While one of the goals of the FRQ is to ensure contract compliance, DYCD will also use any information gathered through this process to assist CBOs in need. This may include one-on-one assistance provided by the Department's Contract Agency Finance staff on how to prepare program expenditure reports or by the Department's Program Operations' Contract Managers on how to maintain appropriate records, etc. It may also include referral to one of the Department's technical assistance providers for assistance in preparing and maintaining books and records information technology solutions, diversification of revenues, etc., or referral to the Department's contracted Fiscal Agent for direct and more intensive financial oversight.

The FRQ is comprised of the following sections:

- | | |
|-------------|--|
| Section 1: | Basic Information |
| Section 2: | General Administrative |
| Section 3: | Payroll |
| Section 4: | Taxes |
| Section 5: | Consultants/Contract Services/Participants |
| Section 6: | General Accounting/Bookkeeping |
| Section 7: | Purchasing Procedures/Fixed Assets/Inventory |
| Section 8: | Income Generating/Fund Raising |
| Section 9: | Program Expenditure Report Summary (PERS) |
| Section 10: | Miscellaneous (Internal Control, Loans/Transfers, Security Deposits) |
| Section 11: | Audit Issues |
| Section 12: | Exit Conference |

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 1: Basic Information

Name of Contract Agency:

Address of Accounting/Administrative/Fiscal Records:

Contract Identification Number:

Contract Amount:

Date of Contract Registration

Budget/Fiscal Year Amount:

Contract/Budget Term:

Federal Amount:

Contract Agency Staff Present/Titles:

- 1.
- 2.
- 3.

Date of Visit:

Visit Number (Initial or Repeat - Indicate #)

Time of Arrival:

Time of Departure:

Description of Findings:

Follow-up Action(s) Required:

Signature of Executive Director or Designee/Date

Staff:

Manager:

Partner:

Firm's Authorized Signature/Date

Signature of DYCD Audit Staff Reviewer/Date

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 2: General Administrative

1. Does your agency maintain a current copy of the executed contract, any modifications, and the approved budget.	Yes	No
<i>* Ensure that the contract and modifications are consistent with the information they have, fully executed, registered, and complete with budget and workscope.</i>		
<i>* Comments/Explanation:</i>		
2. Is the record-keeping done at the administrative office being visited?	Yes	No
<i>* Comments/Explanation:</i>		
3. Does your agency have on-staff someone responsible for handling financial matters?	Yes	No
<i>* If yes, please list these staff:</i>		
4. Does your agency have diverse resources/revenues? (Is it a multi-funded agency)?	Yes	No
<i>* If yes, please describe other revenue sources:</i>		
5. Is your agency completely dependent on DYCD/City funds?	Yes	No
<i>* If yes, please describe any efforts to diversify revenue sources:</i>		
6. Does your agency have other financial resources, such as real estate, investments, etc?	Yes	No
<i>* If yes, please describe:</i>		
7. Has your agency encountered barriers in obtaining outside funding?	Yes	No
<i>* If yes, please describe the barriers:</i>		

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 3: Payroll

1. Does the contract agency maintain timesheets/cards for employees paid under DYCD's contract? Are they available for review?	Yes	No
* <i>If yes, randomly review above (see question no. 2).</i>		
2. Are time sheets or time cards dated and signed by employees and approved by a supervisor, director, and/or board member?	Yes	No
* <i>Determine the number of employees/timesheets or timecards: _____ then:</i>		
<ul style="list-style-type: none"> o <i>If the number of employees/timesheets or timecards do not exceed 10, randomly select 4 for verification and list the employees verified:</i> 		
* <i>Comments/Explanation:</i>		
<ul style="list-style-type: none"> o <i>If the number of employees/timesheets or timecards exceeds 10 but not 20, randomly select 6 for verification and list the employees verified:</i> 		
* <i>Comments/Explanation:</i>		
<ul style="list-style-type: none"> o <i>If the number of employees/timesheets or timecards exceeds 20 but not 40, randomly select 8 for verification and list the employees verified:</i> 		
* <i>Comments/Explanation:</i>		
<ul style="list-style-type: none"> o <i>If the number of employees/timesheets or timecards exceeds 40, randomly select 10 for verification and list the employees verified:</i> 		
* <i>Comments/Explanation:</i>		
3. Does your agency utilize electronic systems/computers for recording employees daily attendance?	Yes	No
* <i>If yes, review procedures to your satisfaction, explain the same, and attach a sample of 1-2 of the electronic documents generated.</i>		
* <i>Comments/Explanation:</i>		
4. Does the contract agency maintain a sign-in and out attendance sheet?	Yes	No
* <i>Ascertain whether or not sign-in and out sheets are maintained; review the supervision of the attendance policies; and list the name of the person who approved the document.</i>		
* <i>Comments/Explanation:</i>		
5. Are evidence of credentials and qualifications of staff members maintained in the files?	Yes	No
* <i>Randomly review 2-3 personnel folders to ensure they include relevant employee data and educational documentation, such as diplomas, certificates, or other degrees, and professional experience documentation such as resumes, references, etc.</i>		
* <i>Comments/Explanation:</i>		

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

6. Is the Executive Director paid with DYCD funds?	Yes	No
<i>* Comments/Explanation:</i>		
7. Is a time sheet/time card for the Executive Director maintained by the contract agency?	Yes	No
<i>* Comments/Explanation:</i>		
8. Does a Board Member approve the time sheet/time card of the Executive Director?	Yes	No
<i>* Comments/Explanation:</i>		
9. Are time sheets/time cards maintained at other program sites?	Yes	No
<i>* If yes, please explain the measures taken by the CBO management to monitor/verify daily attendance and ensure control and supervision. Also, explain what documents and supporting payroll is/are maintained at the administrative office.</i>		
<i>* Comments/Explanation:</i>		
10. Does the contract agency maintain a current payroll register?	Yes	No
<i>* If yes, is payroll done manually by an in-house computer system or by an outside contractor?</i>		
<i>* Comments/Explanation:</i>		
<i>* If yes, is the payroll register approved by the Executive Director?</i>		
<i>* Comments/Explanation:</i>		
11. Are vacation and sick leave records maintained for each employee paid with DYCD's funds indicate accruals, compensatory time, if applicable, usage, and balances?	Yes	No
<i>* Comments/Explanation:</i>		

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 4: Taxes

1. Did your contract agency file tax returns and pay the tax liabilities during the two (2) preceding quarters?	Yes	No
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** Examine those returns and evidence of payment (cancelled checks, electronic fund transfer documents, bank statements, payroll registers, general ledgers, etc.) to ascertain payment of the tax liabilities for federal, Social Security, Medicare, NY State/City Income Taxes, and also NY State Unemployment Insurance.*

** If no, please explain:*

** Comments/Explanation:*

2. Did the contract agency deposit/pay payroll taxes during the last payroll period?	Yes	No
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** Please enter data supporting deposit/payments.*

** Comments/Explanation:*

3. Are there any other outstanding tax liabilities?	Yes	No
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** Randomly review/investigate prior tax returns and research records such as minutes of Board meetings to determine if there is/are outstanding tax liabilities.*

** Comments/Explanation:*

4. Is your contract agency exempted from Income Taxes under current Internal Revenue Code Section 501(c)?	Yes	No
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** If yes, is an exemption certificate available? Please attach a copy to this report.*

** Comments/Explanation:*

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 5: Consultants/Contract Services/Participants

1. Is there a consultant line on the budget?	Yes	No
<i>* Comments/Explanation:</i>		
2. Is there an executed consultant contract agreement?	Yes	No
<i>* Comments/Explanation:</i>		
3. Does the consultant agreement include name, address, social security number, employer registration number, fee/rate of payment, time/hour, and a description of services/products to be provided?	Yes	No
<i>* Review and compare the consultant contract/agreement against the DYCD budget to ascertain that the terms established in the agreement are in accord with the conditions/specifications established in the approved budget. Any deviation/differences should be clearly discussed and documented.</i>		
<i>* Comments/Explanation:</i>		
4. Does the CBO maintain a consultant folder containing credentials, qualifications, type of work/service/product to be provided by the consultant and also an evaluation of the same and any other requirement/provision established in the DYCD Fiscal Manual?	Yes	No
<i>* Review the consultant's credentials and other documents in the folder and compare/verify against the consultant agreement/contract/budget and DYCD Fiscal Manual to ascertain compliance.</i>		
<i>* Comments/Explanation:</i>		
5. Are stipends allocated in the budget for participants?	Yes	No
<i>* Comments/Explanation:</i>		
6. Does your contract agency maintain appropriate documentation to support the payment of stipends to participants?	Yes	No
<i>* Review documentation supporting payment of stipends to participants of training/program activities which should include, but should not be limited to, daily attendance, summary of daily/weekly payment, etc.</i>		
<i>* Comments/Explanation:</i>		

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 6: General Accounting (Accounting/Bookkeeping Procedures)

1. What accounting method was used to account for DYCD's funds?	Yes	No
<i>* Comments/Explanation:</i>		
2. Is the accounting/bookkeeping/recordkeeping system computerized?	Yes	No
<i>* Comments/Explanation:</i>		
3. Does your contract agency maintain a "Chart of Accounts"?	Yes	No
<i>* If yes, attach a copy to this report.</i>		
<i>* If no, please explain why.</i>		
4. Does your contract agency maintain a cash receipts and cash disbursements journal?	Yes	No
<i>* If no, please explain why.</i>		
5. Is a current General Ledger maintained according to the accounting principles prescribed in the DYCD Fiscal Manual for this contract/ program? Is the general ledger manual or computer generated?	Yes	No
<i>* If no, please explain why.</i>		
6. Does your contract agency prepare a Trial Balance monthly?	Yes	No
<i>* If yes, attach a copy of the most recent trial balance to this report.</i>		
<i>* If no, please explain why.</i>		
7. Does your contract agency have an individual in charge of accounting/bookkeeping and finance?	Yes	No
<i>* Review qualifications and full/part-time status for a designated/appointed individual responsible for accounting/bookkeeping/finance.</i>		
<i>* Comments/Explanation</i>		

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

8. Is your contract agency enrolled in Electronic Fund Transfer (EFT)?	Yes	No
<i>* If yes, please provide bank name, address, and account number.</i>		
<i>* If no, please explain why and describe what measures the contract agency has taken to become enrolled in EFT.</i>		
9. Does the contract agency have/use/maintain other bank accounts?	Yes	No
<i>* If yes, enter name, address, account number, type of account (for example, general accounting, operating account, program account, payroll account).</i>		
10. Are the bank accounts reconciled monthly?	Yes	No
<i>* If yes, please enter the last month the bank account was reconciled.</i>		
<i>* If no, please explain why and describe the measures the agency has undertaken to do this.</i>		

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 7: Purchasing Procedures/Fixed Assets/Inventory

1. Were there Other Than Personnel expenditures paid with DYCD funds?	Yes	No
<i>* Comments/Explanation:</i>		
2. What procedures are used by the contract agency to purchase goods, commodities, and fixed assets (equipment, furniture, supplies, etc.)?		
<i>* Comments/Explanation:</i>		
3. Has the contract agency established a Petty Cash fund?	Yes	No
<i>* If no, please explain why:</i>		
4. Is the Petty Cash fund established within the limits and procedures established by DYCD's Fiscal Manual?	Yes	No
<i>* Comments/Explanation:</i>		
5. How are funds disbursed?		
<i>* Review and verify records supporting 5 disbursement of expenses to ascertain that: vouchers/summaries are signed by the program director; approved by the Executive Director; and supported with a receipt/invoice/bill indicating date purchased, item purchased, unit cost, item amount, and total amount.</i>		
<i>* Comments/Explanation:</i>		
6. Were purchases made according to the terms specified in the program's contract/budget?	Yes	No
<i>* After review/explanation of the purchasing procedures and documentation, attach copies of the documents supporting 3 purchases with DYCD funds and enter the name of vendors; description of the items equipment/furniture/supplies; addressed delivered; amount, and check number.</i>		
<i>* Comments/Explanation: Copies of supporting documents (cancelled checks and invoices sent to DYCD.</i>		
7. What methods are used to avoid duplicate payment?		
<i>* Comments /Explanation:</i>		

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

8. Has your contract agency obtained fixed assets (equipment, furniture, computers) for \$200 or more charged to DYCD?	Yes	No
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** If yes, attach a list of items purchased.*

9. Does the contract agency maintain a schedule of fixed assets/inventory of equipment/furniture, etc. purchased with DYCD funds?	Yes	No
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** Comments / Explanation:*

10. Does the fixed assets schedule agree with on-site equipment?	Yes	No
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** If yes, attach a copy of the fixed assets schedule.*

** If no, please explain why:*

11. Is there additional equipment on site, which is not on the contract agency's fixed assets schedule and purchased with DYCD funds?	Yes	No
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12. Was the bidding process used to purchase items \$500 or more?	Yes	No
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** If no, please explain the process used and why:*

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 8: Income Generating, Fund Raising Activities, Etc.

1. Has your contract agency engaged in income generating activities as defined by DYCD's Fiscal Manual?	Yes	No
<i>* Comments / Explanation:</i>		
2. Is there a separate bank account established for funds from income generating activities?	Yes	No
<i>* Comments / Explanation:</i>		
3. Is there a separate set of accounting records maintained for these activities which includes a cash receipts/disbursement journal and a general ledger?	Yes	No
<i>* Comments / Explanation:</i>		
4. Are monthly reports of income and expenditure prepared?	Yes	No
<i>* If yes, please list the name/title of the person preparing them:</i>		
<i>* If yes, review accounting records to ascertain income was used for program purposes.</i>		
<i>* Comments / Explanation:</i>		
5. Did the contract agency receive during the current period "Voluntary" contributions from program's participants?	Yes	No
<i>* If yes, review supporting documentation.</i>		
<i>* Comments / Explanation:</i>		
6. Has your agency appointed/designated an individual to be responsible and accountable for such functions?	Yes	No
<i>* If yes, please explain and list the name/title of the individual.</i>		
<i>* Comments / Explanation:</i>		

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 9: Program Expenditure Report Summary (PERS)

1. Does your contract agency have on file copies of the program expenditure report summaries (PERS) submitted to DYCD?	Yes	No
---	------------	-----------

** If yes, what was the last month for which PERS were submitted? (Please detail date submitted)*

** Comments/Explanation:*

2. Are PERS reports prepared using data from the General Ledger?	Yes	No
---	------------	-----------

** If no, please explain:*

** If yes,*

a) *Review the last PERS report submitted to DYCD and compare it against the General Ledger. The reviewer should explain any significant differences*

** Comments/Explanation:*

b) *Review/verify cancelled checks recorded in each of the last PERS reports submitted to DYCD during the two (2) preceding quarters as follows: date, check number, amount of check, name of payee and amount charged to the program. The reviewer should randomly select a 50 percent sample of the cancelled checks to do this evaluation and should explain any differences.*

** Comments/Explanation:*

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Fiscal Field Review Questionnaire - Fiscal Operations

Section 10: Miscellaneous

1. Are the responsibilities of making deposits, electronic fund transfers, maintaining the cash receipts journal, preparing/reconciling the bank account(s) properly separated?	Yes	No
* <i>Comments/Explanation:</i>		
* <i>Verify functions and list person's name and title to each duty:</i>		
1.		
2.		
3.		
2. Is there a separation of duties between the individual maintaining the cash disbursement journal, authorizing purchases, and authorized to sign checks?	Yes	No
* <i>Comments/Explanation:</i>		
* <i>Verify functions and list person's name and title to each duty:</i>		
1.		
2.		
3.		
4.		
5.		
* <i>In addition, randomly review some canceled checks to ensure that checks are signed by at least two (2) authorized individuals (DYCD recommends that at least one (1) of the signers be a Board Member).</i>		
3. During the current period, has the contract agency made intra-agency loans affecting DYCD's funds?	Yes	No
* <i>Loans, including interagency loans, are prohibited by the City of New York. However, if such loans have been incurred by the contract agency, they should explain for what reason/purposes the loans were made, as well as whether they were authorized/approved by the Executive Director and the Chairman of the Board of Directors. All such transactions should be properly recorded in the program's General Ledger. Special care/attention should be given to interprogram transfers. Field staff should examine supporting documents for loans/transfers to their satisfaction and disclose/explain the same.</i>		
4. Does the contract agency have security deposits with DYCD funds?	Yes	No
* <i>If yes, please enter the following:</i>		
Company	Amount	Date Established
1.		
2.		

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Fiscal Field Review Questionnaire - Fiscal Operations

Section 11: Audit Issues

1. Does your contract agency have questioned costs disclosed/reflected in the prior/last audit performed by a CPA firm?	Yes	No
--	------------	-----------

** Review the contract agency's last audit/financial statements to ascertain if there are questioned costs and request its resolutions. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.*

** Comments/Explanation:*

2. Does your contract agency have weaknesses and/or conditions reflected in the last audit?	Yes	No
--	------------	-----------

** Review the compliance section of the audit report in order to ascertain its status. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.*

** Comments/Explanation:*

3. Does the last audit report indicate the contract agency has monies owed to or owed from DYCD?	Yes	No
---	------------	-----------

** If yes, review the same in order to ascertain its liquidation. Where applicable, copy appropriate excerpts from the CPA report and attach them to this report.*

** Comments/Explanation:*

Additional Comments

List of Attachments

1.
2.
3.
4.
5.
6.
7.
8.
9.
10.

**New York City
Department of Youth and Community Development**

Fiscal Field Review Questionnaire - Fiscal Operations

Section 12: Exit Conference

At the conclusion of the field/monitoring visit, an exit conference should be held to review this FRQ and summarize the conditions that may require corrective actions. To follow is a summary of findings, as well as any comments to the report that the contract agency would like to make.

Discussed with the _____ findings noted in the review of
the fiscal operations.

Findings:

1.

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Field Review Questionnaire - Exit Conference

Section 4: Exit Conference

At the conclusion of the field/monitoring visit, an exit conference should be held to review this FRQ and summarize the conditions that may require corrective actions. To follow is a summary of findings, as well as any comments to the report that the contract agency would like to make.

Discussed with the CBO the findings noted in the review of the administrative and/or programmatic operations which must be completed in conjunction with the CBOs Executive Director.

Observations/Findings:

1.

2.

3.

4.

5.

6.

7.

8.

9.

10.

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Department of Youth and Community Development
Field Review Questionnaire - Exit Conference**

Corrective Action Plan:

1.

2.

3.

4.

5.

Targeted Date for Implementation:

Plan Accepted: Yes No

If the Plan is rejected, a meeting must be scheduled to discuss the status of the contract. Tentative appointment date:

Participant Comments (use additional pages if necessary):

CBO Staff Comments (use additional pages if necessary):

Contract Manager Comments (use additional pages if necessary):

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Field Review Questionnaire - Exit Conference

Contract Manager Signature Date:

CBO Executive Director or Designee Signature & Date:

DYCD Director/Supervisor Signature & Date:

Date CBO Complied with the Corrective Action Plan:

Date: _____

Page _____ of _____

N.Y.C. MAYOR'S OFFICE OF OPERATIONS
CENTRAL INSURANCE PROGRAM
220 CHURCH STREET - ROOM 321
NEW YORK, NEW YORK 10013

ENROLLMENT APPLICATION FOR DISABILITY & WORKERS' COMPENSATION COVERAGE ONLY

AGENCY NAME: _____

ADDRESS: _____ CITY: _____ STATE: _____ ZIP CODE: _____ TELEPHONE: _____

GROUP #: _____ CENTER #: _____

SOCIAL SECURITY #	LAST NAME	FIRST NAME	SEX	DATE OF BIRTH	ADDRESS	CITY	STATE ZIP	SALARY	HRS WKED	HIRE DATE

Director's / Insurance Coordinator Signature: _____

Date Signed: _____

N.Y.C. DEPARTMENT OF YOUTH & COMMUNITY DEVELOPMENT
CAFD - 6th Floor
156 William Street, New York, N.Y. 10038

EQUIPMENT LOSS FORM

All Equipment Losses must be reported to the Police within 24 hours & a copy of the Police Report must be included with the submission of this Form to DYCD. Equipment Loss Forms must be completed and sent to DYCD within 3 working days. Mail completed form to the address above. For questions, call (212) 442-5990 during business hours. Fax: (212) 442-5972.

Property Insurance applies to equipment purchased or leased with DYCD funds and said equipment is stolen or damaged, through standard perils such as burglaries, vandalism, fire and floods. There is a \$500 deductible per loss.

If any requested information is not available at the time of submission of the written report, it must be submitted in as soon as it is available. Incomplete & Unsigned Forms will be returned to the contract agency for resubmission. No claims will be accepted if over **20 days** from the date of the incident.

(PLEASE TYPE OR PRINT CLEARLY)

CONTRACTOR		Contract ID#
Address:		
Telephone:	Executive Director:	
Date of Incident:	Time:	Site Address:

EQUIPMENT LOSS Check one: LOST <input type="checkbox"/> DAMAGED <input type="checkbox"/> STOLEN <input type="checkbox"/>			
List equipment lost, damaged, or stolen:			
DESCRIPTION: MFG./MODEL	DATE PURCHASED	SERIAL #	COST
Date Police notified _____	Time notified _____	Precinct # _____	
Responding officer(s) _____		Police complaint # _____	

REPORT PREPARED BY:

Name (print) _____ Signature: _____
 Title _____ Telephone _____ Date ____/____/____

N.Y.C. DEPARTMENT OF YOUTH & COMMUNITY DEVELOPMENT

CAFD - 6th Floor

156 William Street, New York, N.Y. 10038

INCIDENT REPORT FORM

ONLY FOR FUNDED CBOs BUYING INTO THE CENTRAL INSURANCE PROGRAM (CIP)

All Incident Report Forms must be completed by the CBO & sent to DYCD within 3 working days. Mail completed form to the address above. For questions, call (212) 442-5990 during business hours. Fax: (212) 442-5972/5918.

If any requested information is not available at the time of submission of the written report, it must be submitted in writing as soon as it is available. Incomplete & Unsigned Forms will be returned to the contract agency for resubmission.

(PLEASE TYPE OR PRINT CLEARLY)

CONTRACTOR		Contract ID#
Contract Agency:		Address:
Telephone:	Executive Director:	
Incident Type: <input type="checkbox"/> Injury <input type="checkbox"/> Abuse <input type="checkbox"/> Property Loss <input type="checkbox"/> Other (Specify)		
Date of Incident:	Time:	Site Address:

INJURIES (IF APPLICABLE)		
Name of injured:	Age:	Sex:
Name & address of parent (if injured is a minor):		
Telephone:		
Check one: <input type="checkbox"/> Program participant <input type="checkbox"/> Paid Staff <input type="checkbox"/> Volunteer <input type="checkbox"/> Other (Specify)		
Activity:	Place:	
Number of Youth: Total number of youth participating in activity:		
Total number of supervisors in activity:		
Description and cause:		
Nature and extent of injury:		
Action taken for injured (assistance & referral):		
What medical treatment, if any, did the injured receive?		
Date injured returned to the activity:		
Fault of injured, if any:		
Was injured subject to any weakness or handicap?: <input type="checkbox"/> Yes <input type="checkbox"/> No		
If so, explain:		

INJURIES (Continued)
Physical & Structural defects at incident site:
Measures taken to remove or remedy defect:
STATEMENTS ON NEXT PAGE
Please provide the following statements if practicable. If not, then indicate the reasons: 1) Statement of injured 2) Statement of activity supervisor 3) Statements of 2 witnesses
Reasons for not submitting statements under 1, 2, or 3:

CHILD ABUSE OR SUSPECTED CHILD ABUSE (IF APPLICABLE)			
Name of child:	Age:	Sex:	
Address of child:	Telephone:		
Other persons involved:			
Description of abuse:			
Actions taken at time of incident:			
Other agencies involved:			
Follow-up actions taken by contractor:			
Person suspected of causing abuse:		Relationship to child:	
Address of suspected person:		Telephone:	
Notification to State Registry	Date:	Time:	By:
(TYPE OR PRINT)			

(SEE FOLLOWING PAGE FOR REPORTING PROPERTY LOSS INCIDENTS AND FOR WITNESS STATEMENTS FOR ALL INCIDENTS.)

REPORT PREPARED BY:

Name (print) _____ Signature: _____
 Title _____ Telephone _____ Date ____ / ____ / ____

Contract Agency: _____

STATEMENTS

STATEMENT OF INJURED:

_____/_____/_____
Signature Date

STATEMENT OF PERSON IN CHARGE OF ACTIVITY:

_____/_____/_____
Signature Date

STATEMENT OF WITNESS:

_____/_____/_____
Signature Date Age Address Telephone

STATEMENT OF WITNESS:

_____/_____/_____
Signature Date Age Address Telephone

PROPERTY LOSS (IF APPLICABLE) Check one: LOST DAMAGED STOLEN

List property lost, damaged, or stolen:

ITEM	DESCRIPTION	SERIAL NUMBER	VALUE

Police notified? Yes No Time notified? _____ Precinct # _____

Responding officer(s) _____ Police complaint # _____