

**FISCAL MANUAL
Child Care Numbered
Memorandums**

**ACS Division of Financial Services
Effective July 1, 2011**



**Michael R. Bloomberg, Mayor
John B. Mattingly, Commissioner**

NYC
Administration for
Children's Services

Susan Nuccio
Deputy Commissioner/
Chief Financial Officer
Financial Services

Jose Mercado
Assistant Commissioner
Budget, Claiming and Revenue
Financial Services

150 William Street
10th Floor
New York, NY 10038

Date: March 29, 2011
To: Sponsoring Board Chairpersons
Child Care Directors
Financial Staff
From: Jose Mercado
RE: Institution of Policy Memorandums

Effective immediately ACS Financial Services Child Care Budget is instituting the process of issuing numbered memorandums that update or clarify current policies. From time to time, as policies are updated or require confirmation, a numbered memorandum will be issued. Please keep copies of these in your files.

C: S. Nuccio
M. Hartzog
M. Benejan
R. Beck
H. Blades
L. Thomas
S. Schimmele
S. Bafunso
H. Patel
G. Gibson-Ross
Q. Shaikh



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To: Sponsoring Board Chairpersons
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From: Jose Mercado *J.M.*
RE: Change in Policy

**Child Care Numbered Memorandum 1
Budget Modifications**

This Memorandum changes budget modification policy effective immediately. This policy should reduce un-necessary budget modification requests to maximize contract flexibility in managing budgets. Contractors won't need to submit budget modification requests except for a final request at the end of the fiscal year to align both regular and UPK budgets with spending. Final budgets must be compliant with all relevant guidelines. ACS Child Care Budget will notify Payment Services to no longer disallow spending on a line by line basis. This policy allows reimbursement up to 96% of the budget and UPK Supplemental Services reimbursement up to 100%.

For contractors with a budget that includes a stipend budget for Family Day Care Networks, the stipend budget line is excluded from the bottom line policy in Fiscal Year 2011. Therefore no budget modifications moving authority from the Stipend Budget line will be allowed in Fiscal Year 2011.

If you have any questions please contact Steve Schimmele at steve.schimmele@dfa.state.ny.us.

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**Child Care Numbered Memorandum 2
Clarification on Increases to Contractor Rent and Utilities Line**

Due to a large funding shortfall, ACS does not approve rent increases for contractor leased or owned sites. This is not a change in policy but ACS will now allow affected contractors to self-fund, to the extent possible, any increases to their leases and utilities from within their Budget (less the 4% accrual). It is expected that this self-funding will be done with careful consideration and in areas which will not disrupt the services provided to children. If and when ACS receives additional funding to cover these expenses this policy will be revisited.

As always the ACS Facilities Unit will continue to support contractor's lease and rent negotiations as an oversight component, but ultimately your organization will be responsible for any agreement and/or rent increase entered into.

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**Child Care Numbered Memorandum 3
Clarification on Operating Within the ACS Child Care Budget**

Child Care contractors are responsible for operating within the ACS Child Care Budget. ACS will not increase budgets for any reason. Contractors making decisions that increase costs over the ACS Child Care budget will not be reimbursed for any overages. If spending goes over the ACS approved budget, contractors must find other funding sources.

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