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TO: ACS EarlyLearn Head Start and Early Head Start
Subrecipients

FROM: Steve Schimmele 

SUBJECT: Amendments to ACS Fiscal Manual, Part 3 –
EarlyLearn Fiscal Manual and Head Start
Administrative Advisories

The Administration for Children's Services (ACS) Division of Financial Services (DFS) has amended the following documents, in keeping with ongoing monitoring protocol and the need for training and technical assistance:

- Part 3 of the ACS Fiscal Manual – EarlyLearn Fiscal Manual
- Administrative Advisory for Head Start Procurement
- Administrative Advisory for Parent Activity Fund
- Administrative Advisory for a Cost Allocation Plan

The attached grid outlines the various amendments, including the section and paragraph numbers in the previous and current versions of the respective documents. The revised documents are available at: <http://www1.nyc.gov/site/acs/early-care/early-learn-nyc-finance-documents.page>

Please contact us at mailbox: EL.monitoring@acs.nyc.gov if you require clarification on any issues.

AMENDMENTS TO ACS FISCAL MANUAL POLICIES & PROCEDURES - PART 3 EARLYLEARN FISCAL MANUAL		
	Previous Version 3-1	Current Version 3-2
1	N/A	Policy on Credit/Debit Cards for Early/Learn Contractors inserted under Section 3.2. Accounting Operations, Paragraph 3.2.4 , Page 9.
2	Paragraph 3.6.2 Procurement, Page 29	Policy on Head Start Procurement Contracts inserted under Section 3.7. Procurement, Paragraph 3.7.1, i, Head Start , Page 29.
3	N/A	Policy on Subcontractor Agreement inserted under Section 3.7 Procurement, Paragraph 3.7.2 , Page 30.
4	Section 3.7 Payroll, Personnel and Internal Controls, Para. ii Compensation Policies - Executive Level Staff, Pages 32-33	Policy on Executive Level II Compensation - Head Start Act 653(b) revised under Section 3.8, Payroll/Personnel Internal Controls, Paragraph 3.8.5 , Pages 33-34.
5	Section 3.11 Governance, Para. 3.11.7 Responsibilities for Head Start Subrecipients, Page 51	Policy on Credit Card Reporting inserted under Section 3.12 Governance, Paragraph 3.12.7 a., Responsibilities for Head Start Subrecipients , Page 52.
6	Section 3.7 Procurement, Para. 3.7.1 Procurement Regulations for Head Start and CDBG Funded Subrecipients, Page 29	Requirement for procurement policies and procedures to follow Uniform Guidance - CFR Part §75.327 through §75.335 (2 CFR 200.317 through 200.326). Additionally, all subrecipients now require prior approval from ACS for procurement above the the Simplified Acquisition Threshold (SAT) or the small purchase threshold, Page 29.

AMENDMENTS TO ACS ADMINISTRATIVE ADVISORIES

	Document	Previous Version	Current Version
1	Administrative Advisory for Head Start Procurement	Issued July, 2017	Issued November, 2018 Head Start policy on Allowable Costs inserted on Page 7 Common Reasons for Disallowing Costs inserted on Page 7 Head Start policy on Prior Written Approval inserted on Page 7-8 General provisions for Selected Items of Cost - Advertising and public relations - inserted on Page 8
2	Administrative Advisory for Parent Activity Fund	Issued FY 2018 - Appendix I -Transportation, Page 9	Appendix 1-Transportation - The word 'Metrocards' was added to the definition on Page 9
3	Administrative Advisory for a Cost Allocation Plan	Issued FY 2016	Revised November, 2018