



**Guide to
PREVENTIVE SERVICES PROGRAMS**

For Fiscal Year 2014

ACS Division of Financial Services

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PART 1 – INTRODUCTION AND INSTRUCTIONS ON USE

1.1 GENERAL GUIDELINES

Providers must maintain adequate internal controls that safeguard funds, avoid unauthorized transactions, and prevent thefts of assets bought with the Administration for Children's Services (ACS) funds. It is expected that agencies have written policies and procedures that include all aspects of its fiscal management as it relates to ACS contracts. Refer to *Part 7 (Auditing)* for additional information.

Providers should refer to the ACS public website via the following link: http://www.nyc.gov/html/acs/html/staff/resources_fiscal.shtml for the most current version of the ACS Fiscal Manual.

PART 2 – BUDGET

2.1 PREPARATION FOR FISCAL YEAR

At the beginning of each fiscal year, agencies will receive confirmation of their total service slots and total budget value. The total budget includes your agency's Base Budget: the annual value, including performance funding, as denoted in your awarded contract; City Council funded initiatives; and any other adjustments/additions for the current fiscal year if applicable. Each Program will submit a signed budget. ACS will provide your agency with budget documentation and payment forms, and will begin the fiscal year by entering your base budget into the Child Agency Payment System (CAPS). Each quarter ACS will add the awarded incentive funding to the CAPS budget.

2.2 BUDGET CONFIRMATION

2.2.1 Confirmed Program Budget: Providers will need to review their ACS confirmed budgets and have their executive director and fiscal director sign-off as confirmation of review and agreement of the fiscal year budget.

2.2.2 Annual Program Full Budget Submission (Appendix C): For each program type (GP, FTR, Specialized, Specialized Teens, Intensive Family, Parent Advocates, JJI & Intensive Preventive), a detailed line item budget must be completed, to reflect total amended contract allocation.¹

The provider should return the Annual Program Full Budget Submission, including the Attestation (see section 2.5.1 and Appendix A) to ACS within 30 days of receipt. Please return to:

**ACS Executive Budget Director
NYC Administration for Children's Services
150 William Street, 10th Floor
New York, NY 10038**

2.3 BUDGET GUIDELINES

Below are the Preventive budget guidelines agencies are required to follow to avoid potential disallowances.

¹ Parent Advocates, Specialized Teens, Intensive Family, JJI, and Intensive Preventive contracts are excluded from this private share request.

For audit purposes, providers must maintain line item details on file. In addition, the operating plan on file with ACS must describe the programs and/or services your agency will fund with its Preventive Services budget. ACS Program will work with the providers to clarify/reconfirm program requirements.

ACS reserves the right to refuse payment of any expenditure which proves non-conforming under the established guidelines or without merit and or benefit to the preventive programs. No payment shall be unreasonably withheld.

2.4 PRIVATE SHARE

ACS will fund the full value of each program's budget. In addition to this funding, contractors are asked to secure matching resources that equal the equivalent of 5% of their total budget through either in-kind or monetary donations or both. The matching resources are to be used to supplement services provided through the program budget.

2.5 GENERAL GUIDELINES

2.5.1 Attestation

The Executive Director must sign an attestation (Appendix A) that they will adhere to the guidelines in this document.

2.5.2 Expense Items

Personnel Services - ACS expects all providers to pay their employees on a timely basis and at fair and competitive salaries. ACS expects to be informed in writing if a timely payment cannot be made. All Cost of Living Adjustments (COLAs) given to the agencies are expected to be passed on to the staff expeditiously.

Fringe Benefits - Fringe rates should be consistent with the provider's other ACS program budgets. Unless justified, fringe rates should not exceed 26% unless proper justification is provided and ACS has approved such justification. ACS expects that agencies are making the required payments for: employee pension contributions, unemployment insurance, disability insurance, worker's compensation, health insurance, and payroll tax.

Use of ACS Funds is limited to ACS program expenditures. Providers are prohibited from using ACS funds for the following purposes:

- Salary advances to employees
- Payments to employees in lieu of vacation
- Loans to employees
- Provider fiscal manuals/procedures should contain the above prohibitions.

Consultants – Providers may hire consultants. ACS expects the agencies to pay their consultants on a timely basis and at fair and competitive rates.

Administrative Overhead - Administrative overhead can not exceed 10% of an agency's PS and OTPS subtotal. Please refer to section 2.5.4 of this document, Cost Allocation Plan.

Leases – Providers must maintain a current lease and have it on file.

Program Assets – Providers must maintain an inventory of all equipment, furniture and supplies purchased with ACS funds, and have it on file.

Insurance – Providers must have and maintain all appropriate insurance, including liability insurance and have the policy on file.

Other Than Personnel Services (OTPS) - These are expenses that are necessary for the direct operation of the program; this does not include overhead expenses. OTPS items include supplies, telephones, fax machines, etc.

Non-Allowable OTPS Items - Article 5 Section 5.4D of the Preventive Services contract lists *Limitations on Use of Funds*. Please refer to the contract for these items. In addition, loans to employees, board members and officers are also a non-allowable OTPS item.

2.5.3 Changes to the Program Operating Plan –Providers must notify ACS of any changes to the program operating plan. ACS Program must approve all changes to the Program Operating Plan.

2.5.4 Cost Allocation Plan –Providers should fairly and accurately allocate costs between all programs and separate this plan into three categories: (1) ACS programs (itemized), (2) other government programs, and (3) other programs. The allocation must be based on the percentage of funds utilized by each program. The allocation method must be based on expense type (square footage for space cost, full-time equivalent (FTE) or working hours for personnel costs, etc.). For each employee, provide the current salaries, all sources of their compensation, whether from an ACS contract or another City, State, Federal or private source and the dollar amount of compensation from each source. Allocation of costs among programs should be documented. Contractors should describe how costs will be divided among programs for shared operating expenses such as rent, electricity, or telephones and should maintain a yearly cost allocation plan on file.

PART 3 – FINANCIAL RECORDS

3.1 REIMBURSEMENT OF ACTUAL EXPENDITURES/RECONCILIATION

Expenses for the purchase of goods and services are reported based on actual cash disbursements made by your program. For example, reimbursement requests for expenses such as consultants, vocational training, and academic support must be based upon actual expenditures, not upon estimated costs per employee or participant. The ORIGINAL Monthly Expense Report, the Child-Specific Schedules, and the Summary Child Specific Schedules are all needed for Children's Services Payment Services to process your reimbursement. ACS Payment Services will not reimburse expenses that exceed the overall Budget Plan and will reconcile with the agencies, on an as-needed basis.

3.2 BOOKKEEPING AND ACCOUNTING

Accurate books, records, and documentation of financial transactions should be maintained to substantiate all costs. These records must be retained for a period of seven years after the date of final payment or termination of a contract. All accounting records are subject to audit.

3.3 ACCRUAL ACCOUNTING

Providers are required to use the accrual basis of accounting to track all costs that relate to their program. Cash receipts and cash disbursements are recorded on a monthly basis. For the last month of the fiscal year (ending June 30th), all expenses whether paid or unpaid should be accrued to reflect the liability.

3.4 BANK ACCOUNTS OR GENERAL LEDGER ACCOUNTS

Providers are required to maintain a separate account in a bank and a separate account in the general ledger for program funds. Initial advances received should be deposited in an

interest-bearing account. Interest earned in excess of \$250 must be reported and returned to Children's Services.

3.5 SUPPORTING DOCUMENTATION

Agencies must keep original documentation on file to substantiate requests for reimbursement. Examples of appropriate documents are invoices, bills, receipts, etc. These documents in addition to the documents below must be available for on-site audit review.

Payroll Documentation

- Payroll reports detailing PS expenditures for program staff
- Appropriately authorized timesheets showing percentage of effort for each of the positions listed in the personnel services of your approved budget
- Time allocation system that allows reporting of hours actually worked by staff on ACS contract

Accounts Payable

- Accounts payable bank statements detailing cash disbursements and cancelled checks
- General ledger trial balance reports that detail opening balances for the start of the reporting period, changes throughout the month, and closing balances at month's end
- Original source documentation such as purchase orders, invoices, and receipts
- Details of competitive bids for equipment purchases and renovations
- Descriptive narrative explaining purpose of expenditures and number of units purchased

3.6 PREVENTIVE SERVICES MONTHLY EXPENSE REPORT (Appendix D)

3.6.1 Report Summary - The Preventive Services Monthly Expense Report is used by ACS Payment Services to generate payments and to track an agency's expenses against the approved budget plan and can also be used by agencies to track agency spending against the budget. The Monthly Expense Report shows all cash expenditures for the reporting period.

ACS expects to reimburse agencies for their actual monthly expenses. Payment of these expenses is subject to ACS approval of the submitted justification. All requests for reimbursement must be supported by documentation which will be kept on file at the agency.

3.6.2 Due Date - Invoices for actual expenses incurred in any one month shall be submitted to ACS by the provider within thirty (30) days after the end of each month in which such expenses were incurred. If the provider fails to present ACS with the required invoices for the amounts incurred sixty (60) days after the date invoices are due and/or if the provider fails to present invoices in a manner acceptable to ACS in accordance with this Fiscal Manual sixty (60) days after the date invoices are due, ACS, may, at its sole option, disallow such invoices. If the provider invoices ACS for non-allowable expenses, ACS, may, without any prior notice to the Contractor, disallow such amounts from the invoice(s) and pay the remaining allowable expense amounts, if any.

3.6.3 Report Submission - Please submit original copy of the Monthly Expense Report to:

**NYC Children's Services
Payment Services – Preventive Services
150 William Street – 9th Floor
New York, New York 10038**

PART 4 – CLAIMING AND PAYMENTS

4.1 GENERAL GUIDELINES

See Part 3 for *Financial Records* and Part 7.1 for *Internal Controls*

PART 5 – PROCUREMENT

5.1 GENERAL GUIDELINES

Providers are responsible for adhering to the rules and regulations in the ACS Preventive Services Budget guides distributed each fiscal year.

PART 6 – TAXES

6.1 GENERAL GUIDELINES

Providers will be responsible for all required reporting and payments as defined by City, State and Federal laws.

PART 7 – AUDITING

7.1 INTERNAL CONTROLS

Providers must maintain adequate internal controls that safeguard funds, avoid unauthorized transactions, and prevent thefts of assets bought with ACS funds. Examples of adequate internal controls include: prohibitions on issuing ATM cards for access to publicly funded accounts; two signatures are required for checks; and submission of written purchase requests and approvals for payment from the Director and Board representative(s). It is expected that providers have written policies and procedures that include all aspects of its fiscal management as it relates to ACS contracts.

7.2 GENERAL REQUIREMENTS

- (i) Contractors are responsible for adhering to applicable rules and regulations in the following circulars:
 - Federal OMB Circular A-87 (Cost Principles for State, Local & Indian Tribal Governments)
 - A-122, A-122 (General Cost Principles for Non-Profit Organization)
 - A133 (Audits of States Local Governments and & NPO's)

- (ii) Contractors are required to maintain a Fiscal Manual that includes all aspects of financial management, including internal controls as it relates to ACS contracts. Procedures must include but are not limited to:
 - a. Employee compensation, bonuses
 - b. Vacation/Sick Leave Policy
 - c. Employee Payroll
 - d. Maintenance of financial books and records
 - e. Petty Cash disbursement
 - f. Bank Reconciliations
 - g. Conflict of Interest Statement (must include statement of hiring of relative)
 - h. Credit card authorization, issuance and usage
 - i. Loans to employees (is prohibitive to use ACS funds for this purpose)

j. Procurement Guidelines

7.3 FINANCIAL STATEMENTS

Annual Financial Statements must be filed with ACS. The Financial Statements must include an independent certified public accountant's review in accordance with the statement on standards for accounting and review services issued by the American Institute of Certified Public Accountants.

The CPA is the contractor's own selection. Reports are due no later than March 31 for the preceding fiscal year.

7.4 INSTRUCTIONS FOR COMPLIANCE WITH OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-133

(i) **Audit Exemption-** If an agency spends less than \$500,000 in Federal awards in a fiscal year (FY) year, it is not required to have a single or program-specific audit, but it is recommended that an audit be done. However, the agency must comply with the program's rules, regulations and contract or grant agreements. In addition, the agency may be monitored for compliance with these requirements by appropriate officials of the Federal Agency, the General Accounting Office (GAO) and ACS.

(ii) **Audit Required-** If an agency spends \$500,000 or more in Federal awards in a FY year the agency is required to have a single or program-specific audit. On an annual basis, the Child Welfare Contract Audit Unit (CWCA) of ACS will provide specific instructions on how to prepare/complete an A133.

7.5 CLOSEOUT

A year end closeout will be performed by ACS reconciling the actual expenditures to the budget. Agencies are required to submit the required schedules in order to be in compliance with closeout requirements. Children's Services will distribute closeout instructions for Preventive Services at the end of fiscal year. Children's Services requests that all audit requirements are completed by each March 31 for the preceding Fiscal Year.

7.6 FISCAL REVIEW

While agencies are not required to submit copies of invoices, receipts, and checks with the monthly expense reports, these records, a list of your program's assets, accounting books and cost allocation plan should be available for review by ACS, New York City Comptroller's Office, the New York State Comptroller's Office, the Federal Department of Health and Human Services and other governmental agencies.

Expenses related to the Preventive program should be shown on the agency's books and records in a separate cost center. Specific accounts or group of accounts should be designated for these expenses on the agency's chart of accounts

PART 8 – CONTRACT CLOSEOUT

8.1 GENERAL GUIDELINES

Agencies must follow the closeout process in their contract. The process includes but is not limited to – inventory, books and records, final accounting or CPA report, and VENDEX questionnaire.

PART 9 – OTHER REPORTING REQUIREMENTS

Appendix A Attestation for Fiscal Year 2014

Appendix B Fiscal Year 2014 Preventive Program Budget

Appendix C Annual Preventive Program Full Budget Submission

Appendix D Preventive Services Monthly Expense Report

**Attestation for Fiscal Year 2014
NYC Administration for Children's Services
Preventive Service Programs**

Provider Name: _____
Program: _____
Provider Address: _____

The undersigned, representing the above cited not-for-profit provider of human services under contract with the City of New York, agrees to the "Guide to Preventive Services Programs", which is deemed incorporated within this Attestation.

Signature (Executive Director)

Print Name

Title

Date

APPENDIX B

NYC ADMINISTRATION FOR CHILDREN'S SERVICES
 FY 2014 PREVENTIVE PROGRAM BUDGET
 (12-Month Value)

AGENCY NAME:			
AGENCY ADDRESS:			
PROGRAM NAME:	General Preventive		
PROGRAM MODEL:			
PROGRAM TYPE:	Preventive Services		
BUDGET ID:		BUDGET PERIOD	July 1, 2013 - June 30, 2014
CONTRACT #:		TAX ID #:	
CD #:		BOROUGH:	

Slot Level as of 7/1/13: _____

Category	ACS Total Program Budget (100% Value)*
Slot Level as of 7/1/13	
TOTAL:	\$0

*For GP and FTR programs, this value represents the maximum that can be reimbursed if all FY14 performance targets are achieved. In FY14, performance based budgeting has been waived for the new evidence based GP/FTR conversion models.

 Agency Executive Director

 Date

 Agency Fiscal Director

 Date

**ADMINISTRATION FOR CHILDREN'S SERVICES
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION
SUMMARY PAGE**

as of 7/1/13

Contract Term: July 1, 2011 - June 30, 2015

AGENCY NAME:			
AGENCY ADDRESS:			
PROGRAM NAME:			
PROGRAM TYPE:	GENERAL	FTR	SPECIALIZED: Describe
BUDGET PERIOD:			
TAX ID NO:			
CD #:		BOROUGH:	

PROGRAM CAPACITY: _____ slots **PRIVATE MATCH:** \$ _____
5% of Total Allocation

LINE	CATEGORY	ACS PROGRAM BUDGET AMOUNT	PERCENTAGES		COMMENTS
1	SALARY				
2	FRINGE BENEFITS		#DIV/0!	=%(line 2/line 1)	This amount should not exceed 26% of Salary
3	PS SUBTOTAL	\$0	#DIV/0!	=%(line 3/line 8)	
4	CONSULTANT				
5	RENT AND UTILITIES				
6	OTHER OTPS				
7	OTPS SUBTOTAL	\$0	#DIV/0!	=%(line 7/line 8)	
8	PS & OTPS SUBTOTAL	\$0			
9	OVERHEAD		#DIV/0!	=%(line 9/line 8)	This amount should not exceed 10% of PS & OTPS Subtotal.
10	GRAND TOTAL	\$0			

Private Match Description:

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.

Agency Fiscal Director

**ADMINISTRATION FOR CHILDREN'S SERVICES
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION
SALARY SUMMARY BY TITLE**

AGENCY: _____
BOROUGH: _____
MAILING ADDRESS: _____

SITE	TITLE	NUMBER OF INDIVIDUALS IN TITLE	HOURS PER WEEK TO PROGRAM	FULL TIME EQUIVALENT POSITION (i.e.: 0.5 FTE or 1 FTE)	ANNUAL SALARY	ACS BUDGETED AMOUNT	OTHER FUNDING, IF APPLICABLE
	Program Director						
	Supervisor						
	MSW Case Planner						
	BA Case Planner						
	Secretary						
	Program Director						
	Supervisor						
	MSW Case Planner						
	BA Case Planner						
	Secretary						
	Program Director						
	Supervisor						
	MSW Case Planner						
	BA Case Planner						
	Secretary						
TOTAL					\$0	\$0	\$0

Please list the additional titles which your budget will fund. List the hours per week each title is to dedicate to the program; this listing is per title, not a sum of employees. For instance, if a site employs 2 full-time BA Case Planner's, the Number of Individuals in Title would read 2, and the Hours Per Week to Program would read 35. The equation for FTE equals (number of months worked divided by 12) times (number of hours worked per week divided by the agency standard work week).

Other Funding makes up the difference, if applicable, between the ACS Budgeted Amount and the Annual Salary. This can be outside grants or in-kind contributions (private match).

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.

**ADMINISTRATION FOR CHILDREN'S SERVICES
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION
RENT AND UTILITIES**

AGENCY: _____
BOROUGH: _____
MAILING ADDRESS: _____
TERM OF LEASE: _____
LEASE RENEWAL: YES NO

PROGRAM ADDRESS:
FLOOR AND ROOM NUMBER:
COST PER SQ. FT.:
LANDLORD'S NAME:
LANDLORD'S ADDRESS:

RENTAL COST	ACS BUDGETED AMOUNT	EQUATIONS (ONLY APPLICABLE TO ACS FUNDING)	OTHER FUNDING, IF APPLICABLE
SQ. FT. USED FOR ACS ACTIVITY			
COST PER SQ. FT.			
TOTAL COST OF SQUARE FOOTAGE	\$ -	=[(Cost per Sq. Ft.) x (Sq. Ft. for ACS Activity)] This is your Rental Cost.	
UTILITY COST		= (Electricity) + (Gas)	
TOTAL - RENT & UTILITIES	\$ -	=(Utility Cost) + (Rental Cost)	\$ -

Other Funding makes up the difference, if applicable, between the ACS Budgeted Amount and the Cost of the Rent and Utilities associated with the program. This can be outside grants or in-kind contributions (private match).

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.

**ADMINISTRATION FOR CHILDREN'S SERVICES
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION
FRINGE BENEFITS**

AGENCY: _____
BOROUGH: _____
MAILING ADDRESS: _____

SITE NAME AND FRINGE DESCRIPTION	RATE	TOTAL NUMBER OF EMPLOYEES	TOTAL SALARIES	ACS BUDGETED AMOUNT	OTHER FUNDING, IF APPLICABLE
SITE NAME:					
FICA					
WORKER'S COMPENSATION					
DISABILITY INSURANCE - SHORT TERM					
UNEMPLOYMENT INSURANCE					
OTHER INSURANCE (LIST EACH)					
MEDICAL					
SITE NAME:					
FICA					
WORKER'S COMPENSATION					
DISABILITY INSURANCE - SHORT TERM					
UNEMPLOYMENT INSURANCE					
OTHER INSURANCE (LIST EACH)					
MEDICAL					
SITE NAME:					
FICA					
WORKER'S COMPENSATION					
DISABILITY INSURANCE - SHORT TERM					
UNEMPLOYMENT INSURANCE					
OTHER INSURANCE (LIST EACH)					
MEDICAL					
TOTAL - FRINGE BENEFITS	0.00%			\$0.00	\$0.00

Other Funding makes up the difference, if applicable, between the ACS Budgeted Amount and the Total Salary. This can be outside grants or in-kind contributions (private match).

If your fringe benefits are higher than 26%, please provide supporting documentation to explain this rate.

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.

**ADMINISTRATION FOR CHILDREN'S SERVICES
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION
OTHER PROGRAMMATIC OTPS - EXPENSES NECESSARY TO OPERATE**

AGENCY: _____
BOROUGH: _____
MAILING ADDRESS: _____

CATEGORY	ACS BUDGETED AMOUNT	OTHER FUNDING, IF APPLICABLE
AUDIT FEES		
COMMERCIAL LIABILITY INSURANCE		
OTHER INSURANCE		
EQUIPMENT		
SERVICES TO CLIENT: (Itemize)		
OTHER OTPS:		
TOTAL		

Other Funding makes up the difference, if applicable, between the ACS Budgeted Amount and the Total Cost of Services. This can be outside grants or in-kind contributions (private match).

Please refer to the instructions for non-allowable expense items.

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.

NYC Administration for Children's Services
FINANCIAL SERVICES/PAYMENT SERVICES
Preventive Services Monthly Expense Report

Contract Name:	_____
Program Name:	_____
Mailing Address:	_____
	Street

	City State Zip Code

Contract #:	<input type="text"/>
Budget ID:	<input type="text"/>
Fund Request for the service Period:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	MONTH YEAR

MONTHLY EXPENDITURE: \$

Contact Person: _____ **Telephone:** _____

CHIEF FINANCIAL OFFICER'S / FISCAL OFFICER'S CERTIFICATION

I hereby certify that, to the best of our knowledge and belief, the information contained herein is correct, that it corresponds with the books and records of this agency, that the expenditures reported were in compliance with the intent of the program objectives approved by Children's Services, and that documentation is available to support this report and will be available for audit.

Date: _____ **Signature:** _____