

Dear NSP Providers,

Please be advised that the costs for operating the NSP program remain in the NSP operations (MSAR) cost center. All costs for Start-up should be moved into a separate and distinct non-MSAR cost center (not blended with a Non-Allowable/Other center). There is no requirement that costs reported in the Start-up cost center be amortized unless they exceed the Start-up budget. All construction/renovation costs in excess of the start-up budgeted amount must be depreciated over time in the NSP operations (MSAR) cost center under standard guidelines.

Please make sure that your FY 2013 NSP Audit is completed concurrently with the FY 2013 Foster Care Audit by a Certified Public Accounting (CPA) firm.

If you have any questions please contact:

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Financial Services

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