

YMS MANAGEMENT ASSOCIATES, INC.
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FISCAL AGENT MANUAL

Revised July 2011

TABLE OF CONTENTS

SECTION I: YMS AS FISCAL AGENT

Page

1.0	Introduction and Overview.....	3
2.0	Submission to YMS for Claims	4
3.0	Technical Assistance	4
4.0	CBO's Budgets.....	4
5.0	Bank Account and Cash Flow.....	5
6.0	Authorized Signatures on CBO checks.....	5
7.0	Reporting.....	5
8.0	Auditing and Control.....	5

SECTION II: PAYROLL POLICIES AND PROCEDURES

1.0	General Policies.....	6
2.0	Hiring New Employees.....	6
3.0	Terminations or Resignations.....	6
4.0	Employee Time Sheets.....	7
5.0	Payroll Processing Cycle.....	7
6.0	Payroll Distribution.....	7
7.0	Additional Payroll Cycle.....	7
8.0	Payroll Deductions.....	8
9.0	Miscellaneous Forms.....	8
10.0	Withholding and Employer Tax Deposits.....	8
11.0	Tax Reports.....	8
12.0	CBOs with Payroll Processed by YMS Only.....	8
13.0	Multi-funded CBOs.....	9
14.0	Employer Fringes.....	9
15.0	Time and Leave Policy	9
16.0	Payroll Reimbursement Procedures.....	9
17.0	Documents Required By Fiscal Agent For Non – Staff Services.....	10

SECTION III: OTHER THAN PERSONNEL SERVICES (OTPS)

1.0	Direct Payments to Merchants and Vendors.....	12
2.0	Direct Reimbursement to the CBO for Expenses Already Paid.....	13
3.0	Petty Cash Fund.....	14

SECTION I – YMS AS FISCAL AGENT

1.0 Introduction and Overview

The Department of Youth and Community Development (DYCD) supports a variety of activities by awarding funds to the Community Based Organizations (CBOs).

City Council funded Discretionary Grants up to \$ 25,000 are automatically placed under YMS Management Associates, Inc. (YMS) acting as a Fiscal Agent on behalf of DYCD at no cost to the CBO.

All CBOs have the option to buy into the Fiscal Agent services if they prefer not to manage payroll and other expenses on their own. CBOs that elect to use this service must buy in for all of their DYCD contracts.

Some CBOs may be mandated by DYCD to utilize Fiscal Agent services.

The fees for CBOs who elect to buy in or who are mandated under the Fiscal Agent are as follows:

Fiscal Agent Fees

Fiscal Agent Services will be charged to the organization's budget in accordance with the scale indicated below.

<u>Contract Budget Dollar Value</u>		<u>Fiscal Agent Service Fees</u>
\$0	- \$25,000	\$400
\$25,001	- \$50,000	\$3,200
\$50,001	- \$100,000	\$4,400
\$100,001	- \$200,000	\$5,500
\$200,001	- \$300,000	\$6,000
\$300,001	- \$400,000	\$6,500
\$400,001	- \$500,000	\$7,500
Over \$500,000		\$10,000

2.0 Submission to YMS for claims

CBOs under the Fiscal Agent do not receive payments directly from DYCD and, therefore, do not report their monthly expenses to DYCD. Instead, once the CBO contract is registered with the City Comptroller's Office, the CBO's claims for reimbursement must be submitted to YMS. Please note that funds only become available to CBO when its contract is registered by the City Comptroller's Office.

Payments are then made directly to the CBO's vendors/consultants and employees. Expense reports, also called Program Expense Report Summary forms (PERS), are prepared by YMS on behalf of each CBO and forwarded to DYCD on a monthly basis.

If the CBO has already paid its expenses on its own, the Fiscal Agent will process a reimbursement directly to the CBO.

3.0 Technical Assistance

At any time, a CBO may contact YMS Operation Manager Mr. Cesar Davis at 212-374-1385 ext. 102 or by e-mail at cesar@ymsmanagement.com to arrange for an orientation or to receive answers for the questions related to the DYCD budget. Mr. Davis will provide technical assistance on all topics related to fiscal processing, including:

- Budget Modifications
- Payroll Processing
- Invoice requirements

Questions about contract registration should be directed to your DYCD Contract Manager.

4.0 CBO Budgets

A budget approved by DYCD is a basic document for establishing or updating the CBO's accounting records in YMS computerized accounting system.

Once the budget is received, YMS sends to the CBO an introductory letter (see Appendix 1, page 16). A Signature Authorization Form (Appendix 2, page 19) that must be completed and sent back to YMS is also included with this letter. YMS Management then establishes and maintains the accounting and related records for each grant received by a CBO from DYCD. Financial Statements are available to CBO at any time upon request.

Accounting records are maintained on the Fiscal Year basis and in accordance with Generally Accepted Accounting Principles, DYCD policies and procedures, and the Fiscal Agent policies and procedure explained here.

5.0 Bank Account and Cash Flow

As required by DYCD, YMS maintains separate bank accounts by funding source. YMS receives an advance and/or reimbursement checks from DYCD and deposits and disburses funds through these accounts. Revenue and expenses by each funding source are reconciled with DYCD records on the monthly basis.

6.0 Authorized signatures on the CBO's checks

Although DYCD's Fiscal Manual and general policy requires dual check signatories, those CBOs assigned to YMS whose budgets are \$25,000 or less are specifically exempt from that requirement as per the DYCD Assistant Commissioner for Contract Agency Finance.

7.0 Reporting

Each month, YMS prepares and forwards to DYCD expense reports (PERS) for each grant. CBOs are responsible, however, for providing DYCD with all the required programmatic activity reports. Upon request, expense reports and budget status reports are available to a CBOs at any time.

8.0 Auditing and Control

The Fiscal Agent has established an internal control structure. The objective of an internal control is to provide management with reasonable assurances that transactions are executed in accordance with management's authorization and recorded properly.

The Fiscal Agent's books and records, as well as all documentation submitted by the CBO, are audited yearly by independent Certified Public Accountants retained by DYCD.

SECTION II - PAYROLL POLICIES AND PROCEDURES

1.0 General Policies

CBO employees are paid in accordance with the approved budget based on a registered contract. In order to be entered into the YMS payroll system, a CBO must submit official documentation verifying its Federal Employer (EIN) and State Unemployment Insurance (SUI) identification numbers. Proof of SUI and EIN numbers must be submitted in the form of an IRS Notice of Federal Employer Identification number and a New York State Notice of State Unemployment rate. If the CBO claims exemption from federal unemployment tax under Section 501c(3), official documentation indicating this status must be submitted to YMS.

Additionally, Form 2848 - Power of Attorney (Appendix 3, page 20) for tax filing representation must be submitted. As per IRS policy, the Power Of Attorney authorization must be renewed every 3 years. For CBOs whose payroll is solely processed by YMS a Taxpayer Declaration form (Appendix 4, page 22) must also be completed.

2.0 Hiring a New Employee

Before a CBO can hire an employee, it must verify that an available line exists in its approved budget. Upon hiring an employee, the CBO must submit to YMS the following completed documents:

- **Personnel Action Form (PA1)** – The Personnel Action form (Appendix 5, page 23) must be signed and dated by the employee and the Director or Chairperson. When a new Director is hired, the Chairperson must sign the Personnel Action Form. In addition, the minutes of the Board Meeting during which the hiring of the Director was approved must be submitted.
- **W-4 Form** – Employee's Withholding Allowance Certificate (Appendix 6, page 22)
If an employee is claiming a student exemption, he or she must submit proof of his or her status as a student. An acceptable form of proof would be a current Bursar's receipt or the Transcript for the related period.

3.0 Terminations or Resignations

When an employee is terminated, a Termination Directive (Appendix 7, page 26) including the reason(s) for termination should be completed and retained with the CBO employee records. The employee timesheet should be marked "Terminated" and submitted to YMS for an update of YMS Payroll System. If an employee resigns, the original resignation letter and a Termination Directive form must be retained by the CBO with the employee records.

4.0 Employee Time Sheets

Timesheets (Appendix 8, page 27) must be submitted to YMS on the designated submission day as stated in the Payroll Schedule (Appendix 14, page 33) no later than 12:00 PM on the day immediately following the designated submission day. Late submission of timesheets may delay paycheck processing for the CBO employees.

The timesheet must be fully completed and signed by the employee and approved by the designated Authorized Person. Timesheets for the Executive Director should be approved by a Chairperson or another authorized Board Member.

If a timesheet is received with incomplete or incorrect information, the YMS Payroll Supervisor will contact the CBO Director.

The YMS Payroll Office will supply the CBO with blank payroll forms, blank or preprinted timesheets, a payroll schedule for given Fiscal Year, the list of holidays, vacation/sick time balances, copies of payroll earnings and payroll budget line-by-line reports, as required or when requested.

YMS will accept electronic timesheets that are approved by the signature of the Executive Director or other authorized CBO representative.

5.0 Payroll Processing Cycle

Payroll is processed bi-weekly. Timesheets received from the CBO are reviewed to ensure that they contain the proper signatures and that the total hours worked matches a sum of the detailed hours. All employee forms are reviewed for completeness and accuracy. Processing is performed on new hires, terminations, rate changes, hours to be paid, and personal information. Updates to the payroll personnel master files will occur before each payroll cycle begins.

Payroll checks are available one week after the payroll ending date, as indicated on the Payroll Schedule (Appendix 14, page 33).

6.0 Payroll Distribution

Checks, registers and new timesheets for the following pay period are available in packages sorted by CBO name at the YMS office at 160 Broadway. Checks not picked up on the designated day are returned to the safe until distributed to CBO.

7.0 Additional Payroll Cycle

Individual payroll cycles are generated for replacement checks and retroactive pays as appropriate.

8.0 Payroll Deductions

When execution orders are received for garnishments, family support, levies, union dues or any other type of miscellaneous deduction, they must be submitted to YMS for processing. The execution orders are filed in the employee's personnel folder. The amount required will be automatically deducted from the employee's payroll check on a biweekly basis until the execution order is properly satisfied.

9.0 Miscellaneous Forms

The YMS Payroll Department is called upon to complete a variety of forms from government and private institutions. These include housing forms, Social Security inquiries, employment verifications, and so forth. A copy of each form is kept with the employee's records.

10.0 Withholding and Employer Tax Deposits

YMS makes deposits of withheld taxes within 3 business days following the payroll distribution date:

- Federal deposits are forwarded to IRS electronically, along with the schedule indicating payment for each taxpayer
- State and City deposits are paid either online or by YMS check and forwarded to NYS Department of Taxation along with the applicable Forms NYS-1-MN indicating a liability for each taxpayer.
- Employer taxes for Unemployment Insurance and MTA tax are paid quarterly

11.0 Tax Reports:

YMS generates tax reports for each taxpayer, based on the payroll records, including:

- Federal Form 941 and 941B prepared quarterly
- State Form NYS-45 & NYS-45-ATT prepared quarterly
- NYS Form MTA-305 prepared quarterly
- Form W-2 and W-3 prepared annually
- Form 1099 and 1096 prepared annually

12.0 CBOs with payroll processed by YMS only (Single-funded CBOs):

Quarterly and annual withholding tax reports are completed by YMS and filed with IRS, NYS Department of Taxation and Social Security Administration. YMS will respond to all inquiries pertaining to these tax reports and tax payments. Individual Forms W-2 for employees are bundled and forwarded to the CBO for distribution among its employees. Copies are sent to the CBO for their records. The original Copy A of the W-2 forms and Form W-3 are filed electronically to Social Security Administration. Individual Forms 1099 and 1096 for Single-Funded CBO are also completed and filed with IRS as well as sent to the individual taxpayers. Copies are sent to CBO for their records.

13.0 Multi-funded CBOs:

CBOs that have salaries and wages paid by YMS **and** through any other payroll service are considered Multi-Funded.

YMS prepares partial quarterly tax reports and marks these reports as "Incomplete". Information on these partial reports reflects only the payroll and related taxes processed by YMS.

Multi-funded CBOs are responsible for completion of the consolidated tax reports, filing these with the authorities, making all tax payments and for handling any tax related inquiries.

Originals of Forms W-2, W-3, 1099 and 1096 along with the individual forms are forwarded to CBO for filing with the authorities and distribution of the individual forms.

Due to their non-profit status 501c(3) determination, all CBOs are exempt from Federal, State, City and FUTA Business taxes, but are responsible for any penalties and interest assessed due to a late tax filing and/or payment.

14.0 Employer Fringes

To assure that funds necessary for the payment of Employer Fringes for payrolls processed by YMS, the minimum Fringe Rate in the budget is calculated at 12.65 % of the gross salaries (7.65 % FICA and an average 5% Unemployment Insurance).

If the CBO's payroll is not processed by YMS, the CBO is solely responsible for Employer Fringes and the DYCD budget does not have to allocate funds for Employer Fringes. This will also be true when the CBO states, in writing, that they will be responsible for the payment of Employer Fringes for payroll processed for their employees by YMS.

15.0 Time and Leave Policy

Each recipient of a DYCD grant is considered a separate and autonomous entity governing its own affairs. Consequently, employees are in the employment of the CBO only, and CBO alone is responsible for their work, direction and compensation. Accordingly, the CBO is liable for any obligation incurred in connection with the suspension or termination of any of its employees.

16.0 Payroll Reimbursement Procedures

CBOs that pay their employee salaries and wages and applicable fringes may claim a reimbursement of those expenses. The documents listed below are required in order for a reimbursement to be processed:

1. Cover letter from CBO requesting a reimbursement and indicating names, titles, pay periods and amounts paid to each employee.

2. Copies of cancelled paychecks (or a Direct Deposit register with Voucher #) and a copy of payroll register or a schedule indicating the gross amounts paid by the pay period.
Note: salaries and wages can be reimbursed in accordance to the approved budget for the particular employee title.
3. Form W-4 completed and signed by each employee.
4. Personnel Action Form signed by an employee and approved by a Director.
5. Timesheets (timecards or other time records used originally to pay the employee for the time worked) signed by an employee and approved by a Director.
6. Claims for the employer part of Fringes should include a payroll register from payroll processor along with a proof of payment (bank statement for EFT payments or copy of cancelled check). For payroll done by the CBO itself employer Fringes can be reimbursed based on the tax returns (Form NYS-45, MTA-305) and a proof of payment.
7. Any Insurance payments require a submission of the Policy indicating period and amount of the particular insurance or an invoice indicating the required information. A copy of the cancelled check is required.
8. Fringes may be reimbursed only for employees that received payroll from the same DYCD budget.

Please note that YMS is not responsible for the reporting and payment of employment taxes for any payroll that was not originally processed by YMS.

17.0 Documents Required By Fiscal Agent For Non – Staff Services

1. CONSULTANTS

Consultants hired for a fee per hour/day/week should present to the CBO time-sheets for the contract period indicating the time committed and the charges. Time-sheets can be substituted by an itemized invoice providing the required information.

Consultants hired for an event/ performance should present an invoice indicating the date of the event and services provided. Invoice can be substituted by an Agreement/Contract indicating the required information.

Time-sheets and invoices should provide the Consultant's name and address and SS/TIN number for 1099 reporting purposes. They should be signed by the Consultant and approved by the CBO authorized representative. Under no circumstances should a CBO pay a Consultant without documenting the charges.

If a CBO believes a Consultant's services are required for an extended period, such an individual must be hired as an employee.

2. SUB - CONTRACTORS

Programmatic services provided by another business entity may be documented by a Sub-Contractor Agreement describing the scope of services, period and a rate of pay and an invoice signed by a Sub-Contractor and approved by the CBO Executive Director.

3. STIPENDS

Stipend Voucher form (Appendix 9, page 28) should be completed and signed by the Participant and CBO Executive Director. It can be substituted by the CBO's own record that provides the same information that is required on the Stipend Voucher.

4. VENDORS

Non – programmatic services provided by another business entity may be documented by Vendor's Agreement describing the scope of services, period and a rate of pay and an invoice signed by a Vendor and approved by the CBO Executive Director.

5. FISCAL CONDUIT

An Agreement for Fiscal Conduit services is incorporated in the DYCD contract and should be enclosed with the DYCD budget. An itemized invoice issued by the Conduit to the named CBO should be signed by the Conduit and approved by the CBO Executive Director. Copies of receipts for the specific budgeted expenses and proof of payment should support charges indicated on such invoice.

SECTION III: OTHER THAN PERSONNEL SERVICES (OTPS)

1.0 Direct Payments to Merchants

All invoices are time stamped with the YMS clock to document the date of receipt. Verification of each invoice includes but is not limited to:

- An invoice should be issued to the CBO's name and address. It has to be a dated, original document and conform to DYCD guidelines. This includes supporting documentation (for example, bid sheets). Invoices for a total exceeding \$5,000 should have five telephone bids attached to the invoice in order to be processed.
- Bids are not required for sole source procurements, such as when the required item or service is available from only single supplier. Examples of items where sole source procurement could be acceptable are:
 - Where compatibility of equipment, accessories or replacement parts is a primary consideration.
 - Participant trips, theme parks.
 - One time performances by artists.
 - Newspaper advertisements.
 - Health and Liability Insurances, Workers Compensation.
 - Various unique sporting items, such as T-shirts with team names.
 - Where service is being purchased for a public utility service.
 - Consultants (individuals) are exempt from bidding.
 - Vendors (independent business entities retained to provide non-programmatic services) must follow the bidding procedures.
- Bids are also required for purchases exceeding \$5,000 with the same vendor within 30 days.
- Any invoice issued to the individual's name or an entity other than listed on the DYCD budget is a subject to rejection, unless the Board Member submits an explanatory memo stating that invoiced expenses are utilized by the CBO and for the program's benefit.
- An invoice must be authorized for payment with the signature of the CBO Director or Chairperson (or another CBO's representative as listed on the Signature Authorization Form).
- An invoice must include a clear description of the items purchased in order to ensure correct categorization of the expenditure to the particular budget category.
- The total due amount must be mathematically correct. Only a current charge is eligible for payment. Any balance due from previous months must be supported by original bills from that period.
- A valid Lease Agreement signed by the landlord and the CBO Director is necessary for processing rent payments. It may be substituted by a letter from the Landlord providing the necessary information (lease term, monthly charges).

- A CBO with more than one DYCD program must instruct YMS on how to cost allocate particular programs against the payments processed.
- Charges for the Internet use for CBOs under the Fiscal Agent should be paid from Utilities budget category. If the CBO has allocated funds for those charges in the Other Costs category (as per the DYCD Fiscal Manual) YMS will follow the CBO's budget.
- As a non-profit organization, CBOs are exempt from sales tax. However, in order to avoid unpaid balances and any interruption in services YMS will pay the taxes charged on Utilities bills for electricity, heat and/or telephone.
- Although late fees and interest are disallowed by the DYCD Fiscal Manual, to avoid unpaid balances, YMS will pay such charges as indicated on automated billing statements. Late charges from other vendors will not be paid.
- Cost for the use of a personal automobile for CBO business will be reimbursed at a maximum rate of 28 cents per mile plus tolls. A copy of the car registration and a mileage log (Appendix 12, page 31) must be submitted to claim reimbursement for mileage or gas. Local travel by public transportation can be reimbursed based on the completed Local Travel Expense Voucher (Appendix 13, page 32).
- Pre-payments for payroll or consulting services are disallowed.

All OTPS payments will be mailed out directly to the merchants, unless a CBO requests otherwise by indicating it on the invoice.

Please note that some payments to the merchants are based on the Order Forms or Quotations. An original invoice/cashier's receipt must be submitted to YMS once the goods or services are received by the CBO. To avoid duplicate payments, such an invoice should be marked by the CBO as "Processed". If a CBO does not receive an original invoice, YMS may also accept an Order Form along with an itemized Delivery Slip.

Please note that proof of delivery, such as a pack slip, is required for all invoices dated on, or three days before, June 30 of each year.

2.0 Direct Reimbursement to the CBO for Expenses Already Paid

It is a general policy that all expenses payable from a DYCD grant should be processed by YMS and distributed directly to the vendor on behalf of the CBO. However, there are some exceptions to that policy:

- The CBO began operating its program earlier than the contract has been registered. In order to operate without an interruption, it was necessary for CBO to pre-pay certain expenses toward the grant's budget.

- The CBO is a multi-funded organization that uses its own payroll service for the entire agency. It is understood that changing payroll service only for DYCD grant purposes would be against the CBO's interest and would complicate preparation of its tax returns.
- The CBO paid for Petty Cash expenses.

Direct reimbursement is made to the CBO's name and is processed based on the copies of the very same documents that are required for processing payments to employees and/or vendors/merchants. Additionally, since a reimbursement is a refund of CBO monies advanced for program expenses, each transaction should be documented as paid by the CBO.

An acceptable Proof of Payment includes: a copy of a cancelled check (or written check and a copy of the bank statement), a copy of a Credit Card statement, a copy of a Bank statement for direct debits.

In the event of cash payments, an invoice should be confirmed by the merchant as "Paid in Cash". Please note that YMS may only accept cash payments that do not exceed \$2,000 in a single instance and only once every thirty (30) days.

3.0 Petty Cash Fund

A CBO may request from YMS a Petty Cash Fund advance to pay for the small transactions not exceeding \$100.00 per purchase (Appendix 10, page 29). To be eligible for a Petty Cash advance, the CBO budget must have funds allocated on Consumable Supplies or Other Costs category. The Petty Cash advance limit per Fiscal Year per contract is \$500.00.

All Petty Cash advances must be reconciled before the end of the Fiscal Year. The CBO should submit signed original receipts along with the Petty Cash Reimbursement Voucher (Appendix 11, page 30) signed by Petty Cash Custodian and approved by Executive Director.

APPENDICES

Please note the originals of these forms are available on the YMS website:
www.ymsmanagementassociates.com

Appendix 1	Page 16	Introductory Letter
Appendix 2	Page 19	Signature Authorization Form
Appendix 3	Page 20	POA Form 2848
Appendix 4	Page 22	Taxpayer Declaration
Appendix 5	Page 23	Personnel Action Form
Appendix 6	Page 22	Form W-4
Appendix 7	Page 26	Employee Termination Directive
Appendix 8	Page 27	Employee Timesheet
Appendix 9	Page 28	Stipend Voucher
Appendix 10	Page 29	Petty Cash Fund Request
Appendix 11	Page 30	Petty Cash Voucher
Appendix 12	Page 31	Mileage Log
Appendix 13	Page 32	Local Travel Expense Voucher
Appendix 14	Page 33	Payroll Schedule

INTRODUCTORY LETTER

Dear Executive Director:

YMS has been informed by the Department of Youth and Community Development that we will be providing Fiscal Management Services for your Agency for the period of July 1, 2011 through June 30, 2012 (Fiscal Year 2012). Our role as Fiscal Agent is to manage DYCD funds on your behalf in compliance with DYCD policies as described in the YMS Fiscal Agent Manual.

We will not send you any advance payments. Instead, we will pay your bills directly based on invoices you send to us. If your DYCD contract has payroll, then payroll checks and payroll taxes will be processed on your behalf and paid directly to the payee. We will file the quarterly taxes and yearly W-2's and 1099's directly to the appropriate authorities. We will prepare and submit monthly expense reports (PERS) directly to DYCD for your approved expenses. At any time you will be able to receive from us a general orientation as well as information during the fiscal year about your budget's status and about available funds in each expense category.

In order for us to pay your employees and vendors we will need original approved documents signed by an authorized agency representative. These documents include time-sheets, invoices and/or receipts issued in the name of your agency. Vendor payment checks will be mailed directly to vendors, unless you request otherwise. Payroll checks will be distributed at YMS' office at 160 Broadway, 12th Floor.

We will allow some exceptions to the general policy outlined above. Reimbursement for expenses already paid by your organization may be allowed but should be limited to the following situations:

- 1) Late registration of your contract
- 2) Use of previously contracted payroll services other than YMS Management.

We will reimburse for the expenses that have supporting documents that demonstrate proof of payment such as copies of cancelled checks, direct deposit documents, EFT or EFTPS bank proofs and these should be attached to every invoice and payroll expense claimed.

For purchases charged to debit or credit charge cards, payment will be made to the bank card or Credit Card provider on your behalf. If the agency already paid the card charges, proof of payment is required for reimbursement.

At any time, you may contact YMS Operation Manager Mr. Cesar Davis at 212-374-1385 ext. 102 or by e-mail at cesar@ymsmanagement.com to arrange for an orientation or to receive answers for the questions related to your DYCD budget. Mr. Davis will provide technical assistance on all fiscal areas, especially on payroll processing. Additionally, for accounts payable questions (which are not related to payroll processing) you may call Dele Oluloye at 212-347-1385, ext. 113 or Liliya Godovskaya at 212-374-1385, ext. 101.

Enclosed with this letter is a Signature Authorization form that **must** be completed and returned to our office in order for your invoices to be processed. Please note that the Chairperson must sign for an authorization granted to an Executive Director or President.

General Procurement Policy

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

The following 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. The approved budget must contain the appropriate category/budget line that corresponds to the item(s) purchased.
2. There must be sufficient funds available within the budget category to accommodate the purchase.
3. The expenditure must occur within the same budget period that the goods and/or the services are received/ delivered.
4. The expenditure must be necessary to support the CBO's work scope objectives as detailed in the contract.

Purchasing Requirements/Competitive Bidding

The procurement of goods shall be governed by the competitive bidding requirements described below. The purpose of the competitive bidding requirement is to ensure a procedure that will secure the best possible price for goods and services while allowing for appropriate competition. The procurement process must be open and competitive (that is, no vendor qualified to provide the goods or services may be restricted from bidding) and that there must be fair competition among those bidders. These procedures also apply to the rental or leasing the equipment.

1. Purchases less than \$5,000:
For purchases with a value of \$ 5,000 or less, no competitive bids are required. CBO shall ensure that the non-competitive price is reasonable. The \$5,000 amount pertains to the total invoice amount or the total value of all of the purchases from the same vendor within a 30 day period.
2. Purchases From \$5,000 to \$25,000:
A minimum of five (5) telephone bids must be secured for the purchase of goods of similar items whose cost can reasonably be expected not to exceed \$25,000.
3. Cash Payments:
Cash payments to vendors should not exceed \$100.00 per purchase.

Budget Modifications:

Should a change to your budget be necessary, you may request a Budget Modification by contacting your DYCD Contract Manager. The last date that DYCD will process budget modifications is April 30th or no later than 3 months after the contract registration date. So be sure to contact your DYCD Contract Manager by early April.

YMS Management Associates Inc.
160 Broadway, 6th Floor Suite 603
New York, New York 10038
Telephone 212 374-1385 Fax 212 374-0130

FISCAL YEAR 20XX

SIGNATURE AUTHORIZATION FORM

CBO #: _____ **NAME:** _____

CITY STATE ZIP CODE

I hereby certify that the following persons are authorized to approve all payroll documents and invoices presented for payment in connection with the DYCD contract:

NAME TITLE SIGNATURE

NAME TITLE SIGNATURE

The following person is appointed as a Petty Cash Custodian (**only if needed**):

NAME TITLE SIGNATURE

I hereby certify that the information shown above is correct and that signatures are valid. I understand that the Authorization should be updated in case of changes affecting its validity.

SIGNATURE OF DIRECTOR/CHAIRPERSON

DATE OF APPROVAL

PLEASE NOTE THAT CHAIRPERSON SHOULD SIGN IF THE EXECUTIVE DIRECTOR IS TO BE THE ONE WHO IS AUTHORIZED TO APPROVE ALL DOCUMENTS.

signauth.

Form **2848**
 (Rev. June 2008)
 Department of the Treasury
 Internal Revenue Service

**Power of Attorney
 and Declaration of Representative**

▶ Type or print. ▶ See the separate instructions.

OMB No. _____
 For IRS U
 Received by: _____
 Name _____
 Telephone _____
 Function _____
 Date _____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address	Social security number(s)	Employer identification number
	Daytime telephone number ()	Plan number (if ap

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period (see the instructions for line 3)

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consent to the authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, or add additional representatives, the power to sign certain returns, or the power to execute a request for disclosure of tax return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited circumstances. See **Unenrolled Return Preparer** on page 1 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan administrator may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In the student practitioner's (levels k and l) authority is limited (for example, they may only practice under the supervision of another person).

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH** refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶ _____

- 7 Notices and communications.** Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box
- b** If you do not want any notices or communications sent to your representative(s), check this box
- 8 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here.

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

- 9 Signature of taxpayer(s).** If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.

Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	Print name of taxpayer from line 1 if other than individual
Signature	Date	Title (if applicable)
Print Name	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> PIN Number	

Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program (levels k and l), see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer's organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Circular 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See Unenrolled Return Preparer on page 1 of the instructions.
 - k Student Attorney—student who receives permission to practice before the IRS by virtue of their status as a law student under section 10.7(d) of Circular 230.
 - l Student CPA—student who receives permission to practice before the IRS by virtue of their status as a CPA student under section 10.7(d) of Circular 230.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. See the Part II instructions.

Designation—Insert above letter (a-r)	Jurisdiction (state) or identification	Signature	Date

TAXPAYER DECLARATION

YMS Management Associates Inc.
160 Broadway, 12th Floor Suite 1201
New York, New York 10038
Telephone 212 374-1385 Fax 212 374-0130

TAXPAYER DECLARATION

DYCD ID # _____ Name: _____

EIN: _____
IRS ID NUMBER

ERN: _____
DEPT OF LABOR ID NUMBER

I confirm, that the above listed EIN and ERN are correct.

Accordingly to your Agency funding status, please choose one of the options indicated below:

1. I hereby certify that our organization is **SINGLE – FUNDED** (funded by the DYCD awards only) and I request, that YMS Management files Employment Taxes’ Returns with the governmental agencies and handles all the relating inquiries.

 (Director/Chairperson Name) (Signature) (Date)

2. I hereby certify, that our organization is **MULTI – FUNDED** (funded by the DYCD awards and other sources) and I acknowledge, that YMS Management prepares Employment Taxes and tax payments for our DYCD contract only.
Tax forms and quarterly SUI payments are to be forwarded to our office for completion and filing with the authorities.

 (Director/ Chairperson Name) (Signature) (Date)

Appendix 5

PERSONNEL ACTION FORM

CBO Name:	_____	CBO ID	_____
Employee Name:	_____	SS#	_____
Address	_____	City	_____
		State	_____
		Zip Code	_____
Married	_____	Single	_____
Date of Birth	_____	No of Exemptions	_____
Budget Title	_____	Salary	_____
		Maximum Weekly Hours	_____
New Hire:	<u>Y - N</u>	Effective Date of Employment:	_____
Effective Date of Title or Rate Change:	_____		

I certify that I have read and understand the contents of this Personnel Action Form.
I accept the conditions and stated rate of payment for the position without reservation.
I also understand and agree that any increase or adjustment in the rate of payment due to
job assignment or retrenchment will be made in accordance with the CBO's policy as
set forth in the directives of the CBO's funding source

Employee's Signature

Date

Director's Signature

Date

Form W-4 (2011)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

Nonresident alien. If you are a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A Enter "1" for yourself if no one else can claim you as a dependent **A** _____

B Enter "1" if:
 { • You are single and have only one job; or
 • You are married, have only one job, and your spouse does not work; or
 • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. } **B** _____

C Enter "1" for your spouse. But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.) **C** _____

D Enter number of dependents (other than your spouse or yourself) you will claim on your tax return **D** _____

E Enter "1" if you will file as head of household on your tax return (see conditions under **Head of household** above) **E** _____

F Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit **F** _____
 (Note. Do not include child support payments. See Pub. 503, Child and Dependent Care Expenses, for details.)

G **Child Tax Credit** (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information.
 • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children.
 • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children **G** _____

H Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ► **H** _____
 For accuracy, complete all worksheets that apply.
 { • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the **Deductions and Adjustments Worksheet** on page 2.
 • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the **Two-Earners/Multiple Jobs Worksheet** on page 2 to avoid having too little tax withheld.
 • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.

Cut here and give Form W-4 to your employer. Keep the top part for your records.

<p>Form W-4 Department of the Treasury Internal Revenue Service</p>		<p>Employee's Withholding Allowance Certificate</p>		<p>OMB No. 1545-0074 2011</p>	
<p>► Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.</p>					
1 Type or print your first name and middle initial.		Last name		2 Your social security number	
Home address (number and street or rural route)				3 <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code				4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. ► <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5	
6 Additional amount, if any, you want withheld from each paycheck				6 \$	
7 I claim exemption from withholding for 2011, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here ► 7					
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.					
Employee's signature (This form is not valid unless you sign it.) ►				Date ►	
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)				9 Office code (optional)	
				10 Employer identification number (EIN)	

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1	Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions	1	\$ _____
2	Enter: $\left\{ \begin{array}{l} \$11,600 \text{ if married filing jointly or qualifying widow(er)} \\ \$8,500 \text{ if head of household} \\ \$5,800 \text{ if single or married filing separately} \end{array} \right\}$	2	\$ _____
3	Subtract line 2 from line 1. If zero or less, enter "-0-"	3	\$ _____
4	Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919)	4	\$ _____
5	Add lines 3 and 4 and enter the total. (Include any amount for credits from the <i>Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet</i> in Pub. 919.)	5	\$ _____
6	Enter an estimate of your 2011 nonwage income (such as dividends or interest)	6	\$ _____
7	Subtract line 6 from line 5. If zero or less, enter "-0-"	7	\$ _____
8	Divide the amount on line 7 by \$3,700 and enter the result here. Drop any fraction	8	_____
9	Enter the number from the Personal Allowances Worksheet , line H, page 1	9	_____
10	Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earners/Multiple Jobs Worksheet , also enter this total on line 1 below. Otherwise, stop here and enter this total on Form W-4, line 5, page 1	10	_____

Two-Earners/Multiple Jobs Worksheet (See Two earners or multiple jobs on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1	Enter the number from line H, page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet)	1	_____
2	Find the number in Table 1 below that applies to the LOWEST paying job and enter it here. However , if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3"	2	_____
3	If line 1 is more than or equal to line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. Do not use the rest of this worksheet	3	_____
Note. If line 1 is less than line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.			
4	Enter the number from line 2 of this worksheet	4	_____
5	Enter the number from line 1 of this worksheet	5	_____
6	Subtract line 5 from line 4	6	_____
7	Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here	7	\$ _____
8	Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding needed	8	\$ _____
9	Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck	9	\$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000 -	0	\$0 - \$3,000 -	0	\$0 - \$65,000	\$600	\$0 - \$35,000	\$560
5,001 - 12,000 -	1	3,001 - 15,000 -	1	65,001 - 125,000	930	35,001 - 90,000	930
12,001 - 22,000 -	2	15,001 - 25,000 -	2	125,001 - 185,000	1,040	90,001 - 165,000	1,040
22,001 - 25,000 -	3	25,001 - 30,000 -	3	185,001 - 335,000	1,220	165,001 - 370,000	1,220
25,001 - 30,000 -	4	30,001 - 40,000 -	4	335,001 and over	1,300	370,001 and over	1,300
30,001 - 40,000 -	5	40,001 - 50,000 -	5				
40,001 - 48,000 -	6	50,001 - 65,000 -	6				
48,001 - 55,000 -	7	65,001 - 80,000 -	7				
55,001 - 65,000 -	8	80,001 - 95,000 -	8				
65,001 - 72,000 -	9	95,001 - 120,000 -	9				
72,001 - 85,000 -	10	120,001 and over	10				
85,001 - 97,000 -	11						
97,001 - 110,000 -	12						
110,001 - 120,000 -	13						
120,001 - 135,000 -	14						
135,001 and over	15						

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person who claims no withholding allowances; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation, to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Employee Termination Directive

Appendix 7

COMMUNITY BASED ORGANIZATION

EMPLOYEE TERMINATION DIRECTIVE

CBO Name _____	CBO ID _____
Employee Name _____	
Effective Date of Termination _____	Budget Title _____

Reasons for Termination _____

Director's Signature

Date

APPENDIX 8 EMPLOYEE TIMESHEET

BI-WEEKLY TIME SHEET

CBO Name _____ CBO ID _____

Employee Name _____ Title Code _____

Pay Period From _____ To _____
 Title: _____

<u>DAY</u>	<u>TIME-IN</u>	<u>TIME-OUT</u>	<u>NET HOURS</u>	<u>DAY</u>	<u>TIME-IN</u>	<u>TIME-OUT</u>	<u>NET HOUR</u>
FRIDAY	_____	_____	_____	FRIDAY	_____	_____	_____
SATURDAY	_____	_____	_____	SATURDAY	_____	_____	_____
SUNDAY	_____	_____	_____	SUNDAY	_____	_____	_____
MONDAY	_____	_____	_____	MONDAY	_____	_____	_____
TUESDAY	_____	_____	_____	TUESDAY	_____	_____	_____
WEDNESDAY	_____	_____	_____	WEDNESDAY	_____	_____	_____
THURSDAY	_____	_____	_____	THURSDAY	_____	_____	_____
TOTAL			_____	TOTAL			_____

SUMMARY OF HOURS

NET REGULAR HOURS	_____
ANNUAL USED	_____
SICK USED	_____
COMP. TIME USED	_____
HOLIDAY (PAID)	_____
OTHER	_____
TOTAL HOURS TO PAY	_____
COMP. TIME EARNED	_____

All information must be completed in order to expedite the preparation of the payroll check.

We certify that the entries recorded on this sheet are correct and that total hours worked, comp. time and other accruals are in accordance with provisions as as established in the procedure manual.

Note: Net hours worked represent Total hours worked excluding lunch and dinner time.

Employee's Signature

Date

Director's Signature

Date

STIPEND VOUCHER

APPENDIX 9

COMMUNITY BASED ORGANIZATION

STIPEND VOUCHER

Name of CBO	_____	Code	_____
Name of Participant	_____	Date	_____
Address	_____	SS#	_____
City	_____	State	_____
		Zip Code	_____
ACTIVITY:	_____		
Period Covered:			
From	_____	To	_____
		Amount	\$ _____

The Stipend is an incentive for a benefit of a participant or a client of the program. It cannot be used to displace an employee or to pay for services performed for the CBO.

SIGNATURE OF DIRECTOR

SIGNATURE OF PARTICIPANT

29

COMMUNITY BASED ORGANIZATION

PETTY CASH FUND REQUEST

NAME OF CBO _____		
DYCD ID # _____		
ADDRESS _____		
CITY _____	STATE _____	ZIP CODE _____
Name of P/C Custodian _____		Amount requested _____

Petty Cash Fund is a form of a cash advance to enable Agency to pay for small purchases, limited to \$ 100.00 per purchase and to \$ 500.00 per Contract.

Petty Cash purchases can be reimbursed by Fiscal Agent during the Fiscal Year, based on the receipts matching the budget provided funds. A Petty Cash Reimbursement Voucher should summarize all the expenses claimed for a reimbursement.

At the end of the Fiscal Year, or in case of an earlier termination of CBO contract, the Petty Cash Fund balance has to be liquidated. CBO should provide Fiscal Agent with appropriate receipts, or refund the unused (or not covered by the budget) Petty Cash amount.

Signature of Executive Director

Date

APPENDIX 14

YMS MANAGEMENT ASSOCIATES ,INC
160 Broadway - 12Th Floor, Suite 1201
Phone : (212) 374 - 1385 x 102 FAX : (212) 962 -09

PAYROLL SCHEDULE JULY 01,2011 THROUGH DECEMBER 31

PAY PERIOD	SUBMISSION DATE	PAYROLL CHECK DATE
07/01/11 - 07/07/11	07/08/11	07 14/11
07/08/11 - 07/21/11	07/22/11	07 /28/11
07/22/11 - 08/04/11	08/05/11	08/11/11
08/05/11 - 08/18/11	08/19/11	08/25/11
08/19/11 - 09/01/11	09/02/11	09/08/11
09/02/11 - 09/15/11	09/16/11	09/22/11
09/16/11 - 09/29/11	09/30/11	10/06/11
09/30/11 - 10/13/11	10/14/11	10/20/11
10/14/11 - 10/27/11	10/28/11	11/03/11
10/28/11 - 11/10/11	11/10/11	11/17/11
11/11/11 - 11/24/11	11/25/11	12/01/11
11/25/11 - 12/08/11	12/09/11	12/15/11
12/09/11 - 12/22/11	12/23/11	12/29/11

OBSERVED HOLIDAYS

	07/04/11
INDEPENDENCE DAY	09/05/11
LABOR DAY	10/10/11
COLUMBUS DAY	11/08/11 (OBSERVED)
ELECTION DAY	11/11/11
VETERAN'S DAY	11/24/211
THANKSGIVING DAY	12/25/11 (Day off is 12/26/2011
CHRISTMAS DAY	
NEW YEARS DAY	

TIMESHEETS MUST REFLECT THE APPROPRIATE PAY PERIOD DATES AS THEY APPEAR ON THE SCHEDULE ABOVE. TIMESHEETS SHOULD BE SUBMITTED BY THE SUBMISSION DATE. PLEASE BE AWARE THAT NO PAYROLL WILL BE GENERATED IF THE ORIGINAL TIMESHEETS ARE NOT RECEIVED BY THE SUBMISSION DATE.

IMPORTANT REMINDER

ALL TIMESHEETS SUBMITTED FOR PROCESSING REQUIRE TWO SIGNATURES:
1- THE ORIGINAL EMPLOYEE SIGNATURE AND
2- THE ORIGINAL SIGNATURE OF AN AUTHORIZED AGENCY REPRESENTATIVE.