

**DHS
HUMAN SERVICE
PROVIDERS
FISCAL MANUAL**

MARCH 2026



**Department of
Social Services**

Human Resources
Administration

Department of
Homeless Services

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INTRODUCTION AND OVERVIEW

The mission of the Department of Homeless Services (DHS), under the direction of the Department of Social Services (DSS), is to overcome homelessness in New York City. DHS prevents homelessness wherever possible and provides short-term emergency shelter and re-housing support whenever needed. These goals are best achieved through partnerships with those we serve, public agencies, and the business and non-profit communities.

The purpose of this manual, in conjunction with the contract and relevant policies and procedures, is to provide DHS human service providers with the fiscal and administrative information necessary to meet DHS' contractual and fiscal requirements. The manual provides specific budget and payment processes, highlights PASSPort actions, and provides links and references to procedures, forms, regulations, websites, and trainings.

Budget Fiscal Year

The fiscal year for DHS and all human service provider contracts starts on July 1st and runs through June 30th. The budgets reflect costs for this period. The amount of the annual budget is memorialized in an Attachment A (prepared by DHS Budget and issued to the DHS contracted provider) and as a Purchase Order (PO) in PASSPort.

Department of Homeless Services (DHS) and Department of Social Services (DSS) Divisions

DHS Shelter and Support Program Budget Office (DHS Budget)

DHS Budget oversees the establishment and monitoring of all human service providers' budgets. They manage the funding allocation for transitional housing to single adults, families with children, and adult families; safe havens, outreach, and drop-in center budgets; as well as medical and discretionary contracts. They ensure that all budgets and budget modifications comply with the City of New York, DHS, and New York State Office of Temporary and Disability Assistance (OTDA) rules and regulations. DHS Budget performs the first and final approvals in the three-level budget and budget modification review process.

DHS Division of Shelter Operations and Division of Street Homeless Solutions (DHS Programs)

DHS Programs oversees the day-to-day operations of the agency's Single Adult, Adult Families, and Families with Children shelter systems, both directly run and contracted providers, as well as Drop-In Centers, Safe Havens, Stabilization Beds, and Outreach. They are responsible for ensuring that all directly run and contracted providers operate within established budgets, ensure the health and safety of the individuals, and comply with all legal mandates, including federal, state, and local laws and regulations. DHS Programs performs the second detailed review and approval in the three-level budget and budget modification review process, as well as the first and second review of monthly invoices. It is critical that organizations discuss any budget changes being considered with their DHS Program area before submitting in PASSPort. DHS Program's review and agreement ensure operations and service delivery are maintained at an appropriate level.

DSS Health Services Office (DSS HSO)

The **DSS Health Services Office** equips DSS with expertise in medical and behavioral health, food and nutrition, health insurance access, health-related programmatic research and evaluation, and public health interventions and programs to improve the health of DHS and HRA clients. The DSS Health Services Office is comprised of the following program areas: Overdose Prevention and Harm Reduction, Complex Care, Institutional Referral, Clinical Consultation, Food and Nutrition, Infectious Disease Control, Visiting Psychiatry Services, Research, Data Analytics and Evaluation, Public Health and Clinical Interventions, and Citywide Health Insurance Access.

DSS Office of Fiscal Operations (DSS Finance)

DSS Finance is responsible for all payments for services including advances. Funding is derived from several sources, i.e. Temporary Assistance for Needy Families (TANF), Emergency Assistance for Families (EAF), Emergency Solutions Grant (ESG), and Community Development Block Grant (CDBG). DSS Finance performs final invoice approval and payment and makes monthly care day advances for applicable contracts.

Mayor's Office of Contract Services (MOCS)

The **Mayor's Office of Contract Services (MOCS)** is a New York City oversight and service agency that is dedicated to optimizing existing operations and transforming processes to make it easier to do business with the City. With a mission to lead procurement transformation by leveraging expertise, innovation, and a results-oriented mindset, MOCS aims to achieve equitable procurement through transparency, accountability, and efficiency.

For more information, please visit the [MOCS website](#).

Standard Health and Human Service Invoice Review Policy (SIRP)

This **Standard Health and Human Service Invoice Review Policy** defines the parameters for a standard approach for the invoice review of NYC health and human service contracts governed by the NYC Health and Human Services Cost Manual.

Please find the policy here: [Standard Health and Human Service Invoice Review Policy](#).

PASSPort

In 2022, the City transitioned from Accelerator to PASSPort as the Citywide vendor contract, budget, and payment system.

Access to PASSPort requires an NYC ID. Please find instructions here: [About PASSPort | MOCS](#).

Additional resources for PASSPort Financials can be found here: [PASSPort Financials | MOCS](#).

Cost Policies and Procedures Manual

The [City of New York Health and Human Services Cost Policies and Procedures Manual](#) (“Cost Manual”) was developed to standardize cost definitions and indirect cost rate (ICR) calculations for City Health and Human Services (HHS) contracts. Should discrepancies arise between the DHS Fiscal Manual and the Cost Manual, the provisions of the Cost Manual will prevail. In instances where the Cost Manual conflicts with the Contract, the terms of the Contract will govern.

Effective Fiscal Year 2020, the Cost Manual is the primary source of information for properly allocating costs in the City’s HHS contract budgets and determining accepted ICRs.

Procurement Policy Board (PPB) Rules

The **Procurement Policy Board Rules** are intended to simplify, clarify, and modernize the law governing procurement by the City of New York and make as consistent as possible the uniform application of these policies throughout New York City agencies. Please find the rules here: [Procurement Policy Board Rules](#).

DHS Invoice Review Procedure

The [DHS Invoice Review Procedure \(DHS-PB-2021-014\)](#) instructs both contracted providers and DHS staff on proper monthly submission and review of invoices in accordance with the [Standard Health and Human Service Invoice Review Policy](#).

SECTION ONE: BUDGET

Contract Types and Teams

DHS human service contracts with providers fall into two types of reimbursement categories: expense-based and rate-based.

Expense-Based Contracts

are for Single Adults, Street Homeless Solutions, and Special Population facilities.

Rate-Based Contracts

are for Adult Families and Families with Children.

The DHS Budget Office operates with four teams, structured by client population type, and each team is managed by a director.

Families with Children	Adults	Street Homeless Solutions	Special Projects
<ul style="list-style-type: none"> • Tier II • Special Population • Billing • Non-Profit Owned • Medical • Overnight 	<ul style="list-style-type: none"> • Single Adults • Adult Family Tier II • Special Population • Non-Profit Owned • Medical • Assessment 	<ul style="list-style-type: none"> • Safe Havens • Drop-In Centers • Stabilization Beds • Outreach • Non-Profit Owned 	<ul style="list-style-type: none"> • Budget Negotiation • External and Internal Reporting • Ad Hoc Reporting

Annual Budget Process Overview

The purpose of the annual budget review is to allow providers to adjust their budgets to bring them into alignment with actual and anticipated expenses on a yearly basis. This reduces the need for modifications throughout the year and ensures that both the provider and DHS are operating with the same formally approved budget.

As noted previously, it is critical that an organization discuss any changes to their annual budget with their DHS Program area before submitting in PASSPort. DHS Program’s review and agreement ensure operations and service delivery are maintained at an appropriate level.

The annual review process requires PASSPort actions as well as completion of the DHS Master Workbook and submission of required attachments.

MOCS launches the annual budget each year in PASSPort, based on last year’s budget (for current contracts) and the new budget amount (for contract renewals).

- DHS Budget completes Attachment As for each budget, based on the current year’s budget. The Attachment A may differ from the PASSPort budget due to timing of enhancements (such as COLA), approved new needs, or allowances captured in the last year of the contract.

- Providers work with DHS Programs and DHS Budget to prepare a contract budget for the upcoming fiscal year, using the Attachment A as the starting point to allocate their annual amount into specific lines in PASSPort.
- Providers also complete the [DHS Master Workbook](#) to provide details and back-up for their individual budget lines, including attachment of supporting documents and signature pages as per instructions in the Master Workbook.
- Providers submit the budget in PASSPort; DHS Budget Analyst reviews; DHS Program Analyst reviews; DHS Budget Supervisor approves; PASSPort updates PO status to “active.” At any point in the review process, the budget may be returned for corrections.

Note: An annual operating advance cannot be processed, monthly care day advances cannot be processed, and monthly invoices cannot be submitted until the PO is approved (“active”).

Budget Review Workflow

The budget preparation process has changed considerably with the move from HHS Accelerator to PASSPort in 2022. The term for the budget is **Purchase Order (PO)** in PASSPort. The **Purchase Order Change Request (POCR)** is the general term for all changes that occur in the budget. Each fiscal year has only one active PO. During the said fiscal year, the active PO will have monthly invoices and, possibly, POCRs initiated against it.

The annual POs and POCRs undergo three levels of review in PASSPort when submitted to DHS:



After final approval, annual POs will have an “Active” status while POCRs will have a “Registered” status.

As noted previously, it is critical that an organization discuss any changes to their annual budget with their DHS Program area before submitting in PASSPort. DHS Program’s review and agreement ensure operations and service delivery are maintained at an appropriate level.

Budget Set-Up in PASSPort

MOCS released an updated step-by-step technical guide on how to set-up the Fiscal Year Budget. Access the guide here: [Set-Up Your Fiscal Year Budget](#). As per MOCS’ technical guide on how to set up the annual budget, there are three methods to enter the line-item budget.

- A) Duplicate Lines from Previous FY PO:** This method is only available if previous FY PO exists and is useful when budgets do not change much between fiscal years. This automatically copies over all lines from the previous fiscal year budget. Once copied over, you can edit the entries. Note: This method replicates the most recent budget from the last fiscal year, which includes modifications, not the initial approved budget. Please ensure that any modified lines are revised to reflect the original approved budget for the fiscal year.
- B) Download Budget Template and Upload Budget:** Download the budget template, complete it offline in Excel, and then upload the finalized version to PASSPort.
- C) Add Budget Line:** Add lines manually, one by one.

If, while preparing a PO, you determine a new line or a change to an existing line is needed, speak with your DHS Program team for approval before submitting the PO in PASSPort. Submitted POs that reflect changes made to the previous year’s budget without Program’s approval **will be returned**. Regardless of the selected method for line-item budget entry, providers are required to input the following information:

Quantity	Total Budget Amount per Budget Line Item
Unit Price	Must always be 1.00
Budgeted Amount	Calculated Amount
Item Value	N/A - leave blank
Goods/Services	N/A - only for DHS
Sub-Budget	Shelter Name - Funding (if applicable) Allowance for Repairs (if applicable) Allowance (if applicable)
Item Category	Item Category as indicated in Appendix 3
Sub Item Category	Sub Item Category as indicated in Appendix 3
Budget Line Item	Specific Budget Line as indicated in Appendix 3
Additional Information	Indicate # of FTEs

If there are staff with the same title but differing salaries, they must be reflected in separate line items. For example, three case managers all funded at \$50,000 each are to be input as “Case Manager” with the budget amount as \$150,000 and the Additional Information “3 FTEs” included. A 4th case manager that makes \$60,000 must be listed separately, with a budget amount of \$60,000, and “1 FTE” included as Additional Information.

The **Add Budget Line – Creation** pop-up window to enter the line-item details:

Add Budget Line - Creation

Save Save and Close Close Delete

Alert

Budget Line Information Budget Financials Section Invoicing Information

Sub-Budget: B020 | Barbara S. Kleiman Re... Quantity: 80302

Item Category: Personnel Service Salary Unit Price: 1.00

Sub Item Category: Counseling Budgeted Amount: []

Budget Line Item: Case Manager Item Value: []

Additional Information: 2.0 FTE Invoiceable?

Invoiced Amount
Remaining Amount

Remember that the Unit Price must be 1.00.

The **Detailed FY Budget** example:

	Quantity	Unit Price	Budgeted Amount	Item Value	Goods/Services	Sub-Budget	Item Category	Sub Item Category	Budget Line Item	Additional Information
	1,000,000.00	1.00	1,000,000.00	0.00	Service	Allowance	Unallocated Funds	Unallocated Funds	Unallocated Funds	Allowance
	300,000.00	1.00	300,000.00	0.00	Service	Allowance for Repairs	Unallocated Funds	Unallocated Funds	Unallocated Funds	Allowance for Repairs
	120,000.00	1.00	120,000.00	0.00	Service	B020 Barbara S. Kleiman Residence - 9411	OTPS Contracted Services	Contracted Security	Contracted Security	FJC Security Services, 65A Not Available
	80,302.00	1.00	80,302.00	0.00	Service	B020 Barbara S. Kleiman Residence - 8905 ESG	Personnel Service Salary	Counseling	Case Manager	2.0 FTE

Budget Item Category Details

While PASSPort offers flexibility in line-item budget preparation, DHS requires providers use the following Item Categories, adapted from OTDA’s [23-ADM-06 - Attachment 1 - Fiscal Profile and Budgeting Instructions](#), to standardize submissions for review. If, while preparing a PO, you determine a new line or a change to an existing line is needed, speak with your DHS Program team for approval before submitting the PO in PASSPort. Submitted POs that reflect changes made to the previous year’s budget without DHS Program’s approval **will be returned**.

Item Category	Sub Item Category	Budget Line Item	Additional Information
Personnel Service Salary	Administration	Director of Program Operations, Program Director, Assistant Program Director, Administrative Assistant, Accountant / Bookkeeper, Computer/Data/Statistical Specialist, IT Technician, Utilization Review/Quality Assurance (Program Administration), Clinical Coordinator	# of FTE
	Social Work / Counseling	Social Worker Supervisor, Social Worker Masters Level (Client Care Coordinator), Job Coach/Employment Specialist	# of FTE
	Child Care	Childcare Provider	# of FTE
	Recreation	Recreation Coordinator, Supervisor - Social Svcs (Youth Supervisor), Teacher-Other (Tutor), Teacher-Other (Computer Lab Instructor)	# of FTE
	Direct Care / Case Management	Director of Client Engagement, Case Manager Supervisor, Case Manager, Housing Specialist, Employment/Education Specialist, Computer Literacy Specialist, Peer Specialist	# of FTE
	Security	Director of Security, Security Supervisor, Residence Worker, Security Guard	# of FTE
	Maintenance	Facility Manager/Coordinator, Maintenance Coordinator, Porter	# of FTE
	MVO	Driver	# of FTE
	Kitchen	Food Service Worker, Cook, Food Service Manager	# of FTE
Personal Service Fringe Benefits	Fringe Benefits	Fringe Benefits	% of Fringe Benefit
Operations and Support	Office Equipment	Office Equipment Purchase/Replacement/Lease, Office Furniture Replacement and Purchase, Copier, Fax, Computer	
	Client Supplies / Furniture	Laundry and Replacement Linen, Client Furniture (Purchase and Replacement), Client Supplies, Program Supplies	
	Office Expenses	Insurance, Recruitment and Advertising, Postage, Staff Training, Staff Transportation, Office Supplies	

Item Category	Sub Item Category	Budget Line Item	Additional Information
Operations and Support	Maintenance / Repair	Maintenance Equipment Replacement, Office Equipment Repair, Miscellaneous Repairs (Directly Paid), Miscellaneous Repairs (Contracted), Maintenance Supplies, Janitorial Supplies	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
	Vehicle Expenses	Vehicle Rental/Lease, Vehicle Insurance, Gasoline, Vehicle Maintenance and Repair	
Operations and Support: Client Transportation	Client Transportation	Client Transportation	
Utilities	Utilities	Telephone, Internet Connectivity, Bundled Communications, Electricity, Oil/Gas, Water/Sewer	
Professional Services	Professional Costs	Accounting, Legal, Single Audit Fees, Consultants	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
OTPS Contracted Services	Food	Food	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
	Contracted Security	Contracted Security	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
	Mechanical System Contracts	HVAC/Boiler System Maintenance, Emergency Generator Maintenance, Fire Detection/Suppression/Central Station, Extermination Contract, Elevator Maintenance	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
	Medical and Other Services (Specify)	Contracted Medical Services, Temporary Staffing Agency Services, Language Services, IT Services, etc.	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
Indirect Costs	Indirect Costs	Indirect Costs/Admin Overhead	% of Accepted ICR
Rent	Rent	Rent	Specify the Address(es)/ Location
	Real Estate Taxes	Real Estate Taxes	Specify the Address(es)/ Location
	Debt Service	Debt Service	Specify the Address(es)/ Location
	Start-up Amortization	Start-up Amortization	

Budget Item Categories and Sub-Item Categories

The following describes the OTDA categories in more detail. Only allowable expenditures should be included in the budget. Refer to the [City of New York Health and Human Services Cost Policies and Procedures Manual](#) for guidance on unallowable costs.

1. Personnel Services (PS)

PS positions found on the PO and relevant attachments must match DHS approved titles found in [Appendix 2](#). Providers may use different office titles, but all contractual and budget documents must reflect the DHS-approved titles. Include the budget for personnel based on the following Sub-Item Categories:

- A. Administrative:** Personnel costs associated with the administration and management of the program/facility. This category is for employees whose work is located at the shelter location. Any position that does not physically work at the shelter should be moved to the administrative overhead/indirect cost category, unless otherwise approved by DHS. Work performed in this category includes is not limited to total administration of the facility, management of personnel, background checks and fingerprinting, data processing, reception and secretarial, accounting and bookkeeping, and supervision of this functional category.
- B. Counseling/Social Work:** Personnel costs associated with the preliminary needs determinations and assessments of families/individuals, development of treatment goals and objectives, and provision of counseling.
- C. Child Care and Recreation:** Personnel costs associated with the supervision of the activities of children in care and recreational needs of families.
- D. Case Management:** Personnel costs associated with the daily care of the clients and assistance in accessing services and obtaining permanent housing, including staff whose primary function is to provide direct care and supervision of the families/individuals in the facility, to assist families/individuals in applying for and obtaining income entitlements, public benefit programs, mental health and social services, and job training, and to support searching for and securing permanent housing.
- E. Security:** All staff directly hired (not contracted) and licensed whose primary function is to provide security for families/individuals, 24 hours/7 days a week. Prevailing wage applies to all licensed security guards.
- F. Maintenance:** All staff whose primary function is the maintenance and repair of the buildings and grounds. Work performed in this area includes, but is not limited to building maintenance, housekeeping, cleaning, painting, and porter duties.
- G. Motor Vehicle Operator (MVO):** All staff whose primary function is to provide transportation for clients.
- H. Kitchen:** All staff whose primary function is to provide food for clients. Work performed in

this area includes but is not limited to cooks and other kitchen assistants.

For each PS budget line item, enter the number of full-time equivalents (FTEs) per position in the ***Additional Information*** field. For example: 40 hours per week per person = 1.0 FTE.

2. Personal Service Fringe Benefits

Total Fringe Benefits must be entered and should include the following as detailed in the Fringe Benefits worksheet:

- A. **FICA:** Social Security and Medicare Employer portion.
- B. **Insurances:** Health, disability, and dental insurance, as applicable.
- C. **Worker's Compensation, Unemployment Insurance, NYS Disability.**
- D. **Pension and Retirement:** Employer costs of employee retirement benefit plans.
- E. **Metropolitan Commuter Transportation Mobility Tax (MCTMT):** For employers with payroll expense for covered employees in the Metropolitan Commuter Transportation District (MCTD) exceeding \$312,500 in any calendar quarter.
- F. **Others:** Other benefits paid by the employer, with advance approval of DHS.

3. Operations and Support

Include the budget for Other Than Personnel Expenses based on the sub-item categories below:

- A. **Office Equipment:** Acquisition cost, freight, delivery, and installation charge of office equipment.
- B. **Client Supplies/Furniture:** Consumable supplies, including freight and delivery charges, blankets, sheets, bedding, household and kitchen items, beds, dressers, and similar items.
- C. **Office Expenses:** Cost of consumable office supplies, computer supplies and software for the preparation of payroll. Other administrative cost such as insurance, recruitment, staff training, and transportation are allowable.
- D. **Maintenance/Repair:** Costs incurred for necessary maintenance, repair, or upkeep of property, offices, and stationary or movable equipment, which keeps the property and equipment in an efficient operating condition. These costs are allowable to the extent that they are not otherwise included in rental or other charges for space.

Note: Providers must plan for anticipated repairs, replacements, and renovations over the course of the contract term using the maintenance/repair line and in consultation with Facilities and Logistics and Programs. Enhancements like replacing all toilets or renovating kitchens are *not new needs* and must be planned for within the contract term. See [DHS](#)

[Maintenance Policy \(DHS-PB-2021-001\)](#).

E. Vehicle Expenses: All costs incurred while engaged in facility business in connection with the care of families/individuals, including payments for vehicle rental/lease, insurance, gasoline, and vehicle maintenance and repair. Depreciation is not to be included here; instead, it is covered in the Depreciation attachment.

Note: OTDA requires depreciation to be accounted for differently in SMS budget submission.

4. Operations and Support: Client Transportation

Include in this category all costs incurred by client while engaged in facility business in connection with training or housing/employment search, including subway fare, taxi fare, gasoline, tolls, and parking charges.

5. Utilities

Include in this category the cost of telephone, electricity, oil/gas, and water/sewer, provided these costs are not included in costs reported for rent.

6. Professional Services

Include in this category the cost of establishing and maintaining accounting and other information systems required for the management of the shelter program, as well as the cost of independent accountants required for certified audits, attorneys, and computer consultants. Include the budget for Audit Fees associated with the Single Audit to comply with [Uniform Guidance 2 CFR 200](#). A Single Audit is required for a non-federal entity that expends \$1,000,000 or more in federal awards during the entity's fiscal year.

7. Other Than Personnel Services (OTPS) Contracted Services

Include the budget for OTPS contracted services based on the sub-item categories below. The details of the third-party vendor must be entered in the Additional Information field and will require third party vendor approval by the DSS Agency Chief Contracting Officer if the third-party agreement estimated total amount is greater than \$25,000 across various contracts, as applicable.

The contracted services listed below are “vendors” not “subcontractors.” **Vendor costs factor into the calculation of total budgeted indirect costs; subcontractor costs do not.**

- A. Food:** Cost of meals purchased from a meal service provider for consumption by clients.
- B. Contracted Security:** Costs incurred for services rendered by independent contractors for the reasonable security needs of clients, staff and physical plant, including security cameras.
- C. Mechanical System Contracts:** Costs incurred for services rendered by independent contractors, including payments for contracted boiler and generator system maintenance, fire detection, elevator maintenance and repair, and extermination contracts.

D. Other Services (Specify): Cost of temporary staffing, language-interpretation, IT services, etc.

In PASSPort, when entering OTPS contracted services line items, be sure to list food, contracted security, mechanical, and medical with the Item Category of “OTPS Contracted Services.” This will ensure these costs are factored into the direct cost base.

8. Indirect Cost Rate (ICR)

Include in this category charges to the program/facility receiving supportive services from sponsoring provider, if applicable (administrative services, finance, human resources, technical consultants, etc.). Costs must be detailed in the General Indirect Cost Rate Worksheet in the [DHS Master Workbook](#).

All Indirect Cost Overhead percentages charged to the contract should be supported by the most current MOCS approved rate or 10% de minimis, if applicable. The annual budget will populate with last year's approved rate. If your rate has changed, please upload the MOCS letter with approval of new rate.

Accepted ICR budget scenarios:

- **Accepted ICR has been funded, baselined and valid for FY27** – Use the accepted ICR.
- **Accepted ICR has been funded, baselined, expiring on 06/30/26, and application for higher ICR has been accepted** – Use the previously accepted ICR and the increase will be funded in a separate FCCR-POCR.
- **Accepted ICR has been funded, baselined, expiring on 06/30/26, and application for lower ICR has been accepted** – Use the accepted ICR, and place the overage in Unallocated Funds.
- **Accepted ICR has been funded, baselined, expiring on 06/30/26, and application for ICR has not been accepted** – Use the previously approved rate and place the overage in Unallocated Funds. When the ICR is accepted, a POCR can be created to re-allocate the funds.

9. Rent

Include the following in the Rent category, as applicable:

- A. Rent:** Cost of base rent. Base rent excludes real estate tax, utilities, maintenance, and other costs included in lease.
- B. Real Estate Taxes:** Baselined budget for the real estate tax escalation previously approved as a new need.

C. Debt Service: Cost of financed facility capital costs and allowable mortgage costs in lieu of rent.

D. Start-Up Amortization: Start-up costs include, but need not be limited to, salaries, utilities, insurance, rent, employee training, repairs and maintenance, loan servicing fees and interest payments, and any other allowable costs incident to the start-up period. This applies to existing rate-based contracts that were approved for the amortization of the start-up funds for five years. Per 23-ADM-06, effective July 26, 2023, the new start-up rules require that the full value of start-up to be included on the first year of the budget, applied to new contracts prospectively. Existing start-up amortization prior to July 2023 will remain as such until the five-year amortization is finished.

10. Program Income

Include the anticipated income the program will generate. This includes all fees and other payments received by the agency for the provision of DHS services. Revenue shall include, but not be limited to, a) fees for services paid by clients; b) fees for services paid on behalf of clients by other individuals, corporations (including insurance companies), federal, state, and local governments; and c) other income realized in the operation of the DHS program funded in this fiscal year.

To the extent funding realized through other sources (e.g., grants, fund-raising activities) is applied to the DHS budget to enhance individual tabs, the aggregate of such enhancements will be indicated as revenue and offset DHS expenses. During the course of the year, any changes to the revenue enhancements reported in the approved budget would be made through the budget modification process.

Agencies that receive funding from other sources are required to report this funding if it is applied to the DHS line-item budget and impacts the gross amount. Dollar amounts indicated for revenue are considered agency responsibility and not DHS.

11. Allowance for Repairs – Unallocated Funds

The budget amount for “Allowance for Repairs” is not part of the Operating Budget. This amount is a contingency fund that can be used for repairs or other shelter building related emergency new needs that have been approved by OMB. New need requests must be discussed with appropriate DHS staff prior to submission and must be approved in order to access these funds.

Note: Any expenses incurred prior to an OMB decision is assumed to be at risk.

This budget line is visible in each year of the contract. Providers must categorize the line as “unallocated funds” and it will remain as not invoiceable on the approved budget. Should there be an instance where the line is incorrectly marked invoiceable, please reach out to the assigned Budget Analyst for assistance.

12. Allowance – Unallocated Funds

The budget amount for “Allowance” is **not** part of the Operating Budget. This amount will be

reflected in the PO and Attachment A of the contract’s last fiscal year. This amount is a contingency fund that can only be used for citywide initiatives and OMB-approved non-emergency new needs.

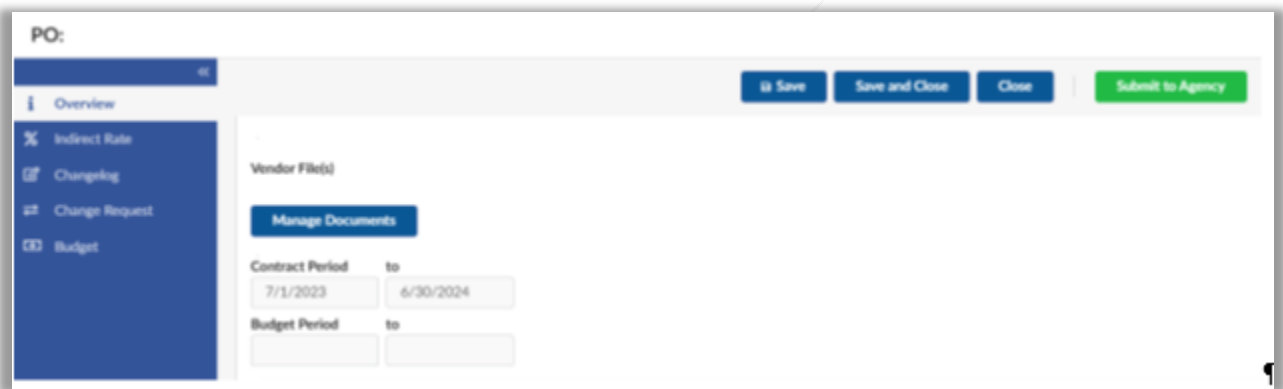
Note: Any expenses incurred prior to an OMB decision is assumed to be at risk.

This budget line is visible in the final year of the contract. Providers must categorize the line as “unallocated funds” and it will remain as not invoiceable on the approved budget. Should there be an instance where the line is incorrectly marked invoiceable, please reach out to the assigned Budget Analyst for assistance.

Supporting Documents

Upload all documents required by DHS in the **Vendor Files** section of the **Overview** page. Click the “Manage Documents” button to upload the documents.

Do not upload documents into the PASSPort Document Vault. With no link to a particular contract or PO, it is nearly impossible for DHS to find the uploaded documents.



Below is the list of documents to be uploaded to support the review of the budget:

Document Name/Type		Brief Description
Required to be uploaded:		
1.	Master Workbook - complete all the worksheet tabs below:	
a.	FY Comparison	Summary and comparison by Item Category.
b.	Line-Item A	The details in this worksheet should match the line-item budget in PASSPort.
c.	Fringe	The Total Fringe should match the Personal Fringe Benefit Amount in PASSPort.
d.	Debt Service/Start-Up Amortization	Complete this worksheet if there is a budget amount for Debt Service and/or Start-Up Amortization. Enter N/A if not applicable.
e.	Allocation Methodology <i>Upload a signed copy in PDF format</i>	Complete this worksheet if there are costs allocated to the program. Enter N/A if not applicable. Required additional uploads, if applicable: For allocated general liability insurance: insurance binder or entire policy. For allocated subcontracts: approved subcontract. For non-DHS programs: agreements, such as an MOU or linkage agreement. For all other lines: allocation templates.
f.	Justification	Complete this worksheet if there are changes exceeding \$5,000 or 10% in each Item Category. Enter N/A if not applicable.
g.	General ICR <i>Upload a signed copy in PDF format</i>	Enter the PS and OTPS section to calculate the maximum allowable indirect cost rate chargeable to the DHS contract.
h.	Medical	Complete this worksheet if there are contracted medical services budgeted for the year. Enter N/A if not applicable.
i.	Audit Fee Methodology	Complete this worksheet if the contract will receive over \$1,000,000 in federal funding from DHS or will receive a total of \$1,000,000 or more in federal funding of which DHS is a part of. Enter N/A if not applicable.
j.	State - Insurance Attestation <i>Upload a signed copy in PDF format</i>	Enter the insurance information to support the amount charged/allocated to DHS.
k.	Insurance Addendum	Enter the insurance allocation methodology.
l.	Depreciation	Complete this worksheet if there is equipment purchased costing more than \$1,500 that will be depreciated per OTDA guidelines 23-ADM-06 - Attachment 1 - Fiscal Profile and Budgeting Instructions
m.	Staff Allocation	Complete this worksheet if there are PS lines that are partially charged to the DHS contract.
n.	Shelter or Facility Inventory	Enter individual items that cost \$500 or more and have a useful life of two years or more and all electronics and security equipment onsite as of budget submission. (<i>See additional inventory requirements in Inventory Maintenance Procedure.</i>)

2.	Certificate of Liability Insurance	The details in the certificate must match the details in the State Insurance Attestation and should list the facility address in the Description of Operation.
3.	Insurance Premium Invoice/Insurance Declaration	The premium amount should match the annual premium entered in the State Insurance Attestation worksheet.
4.	Audited Financial Statements	Upload the most recent financial statements from two years prior to the budget fiscal year.

Upload the documents below as applicable, based on the proposed line-item budget:

Document Name/Type		Brief Description
Upload if applicable:		
5.	Executed Lease Agreement that covers the budget fiscal year	If there is a line-item budget for Rent.
6.	Letter of Intent to Renew Lease	If the lease is expired and renewal is ongoing.
7.	For each Subcontractor. Service Contract Agreement	If there is a line-item budget for Contracted Services, regardless of amount.
8.	For each Subcontractor. Approved subcontract or screenshot of PASSPort Subcontractor Approval	If there is a line-item budget for Contracted Services above \$25,000, or the aggregate for the subcontract across all contracts is \$25,000.
9.	Letter from the Insurance Broker	If the certificate of insurance is expired or about to expire and renewal is ongoing, to certify that there will be no gap in coverage.
10.	Single Audit Report	If there is a line-item budget for Audit Fees.
11.	Accepted ICR from PASSPort	If the proposed ICR is more than 10%, provide proof of MOCS' approved ICR.

Instructions for Required Worksheets in the Master Workbook

All the worksheets are required to be completed by the provider for each contracted budget and/or funding. If the contract has more than one site and/or funding, each site and/or funding must have a separate Master Workbook.

The [DHS Master Workbook](#) is made up of 14 worksheets: FY Comparison, Line-Item A, Fringe Benefits, Debt Service/Start-Up Amortization, Allocation Methodology, Justification, Indirect Cost Overhead, Contracted Medical, Audit Fee Methodology, Insurance Attestation, Insurance Addendum, Depreciation, Staff Allocation Methodology, and Facility Inventory. This Workbook is completed outside of PASSPort; all figures contained in the Workbook must match those submitted in the PASSPort PO.

a. FY Comparison Worksheet

The FY Comparison worksheet is linked to the Line-Item A worksheet. Please ensure that the “Total City Funded Budget” for the prior fiscal year and proposed fiscal year match the operating budget of the shelter. **The “Total City Funded Budget” amounts should not include the budget for Allowance and/or Allowance for Repairs.**

Changes of ***more than \$10,000 or 10%, whichever is greater, must be justified.*** The worksheet will calculate the changes from the two fiscal years and will indicate if justification is required.

DHS Budget Comparison																													
EPIN _____	Budget One		Date Submitted:																										
CT# _____	Budget Two		Days:																										
Provider _____	Budget Three																												
Program Name _____	Total		\$0.00																										
Line Item	FY25 Budget	FY26 Budget	\$ Difference	% Variance	Justification Needed																								
Total City Funded Budget	\$0.00	\$0.00																											
Total Direct Costs	\$0.00	\$0.00																											
Total Salary and Fringe	\$0.00	\$0.00																											
Total Salary			\$0.00	0%	No																								
Total Fringe			\$0.00	0%	No																								
Total OTPS	\$0.00	\$0.00																											
Operations, Support and Equipment			\$0.00	0%	No																								
Utilities			\$0.00	0%	No																								
Professional Services			\$0.00	0%	No																								
Rent & Occupancy			\$0.00	0%	No																								
Contracted Services			\$0.00	0%	No																								
Total Rate Based	\$0.00	\$0.00	\$0.00	0%	No																								
Total Milestone Based	\$0.00	\$0.00	\$0.00	0%	No																								
Unallocated Funds			\$0.00	0%	No																								
Total Indirect Costs																													
Indirect Rate	0.00%	0.00%																											
Total Indirect Costs			\$0.00	0%	No																								
Total Program Income	\$0	\$0																											
(Excluded from City Funded Budget; Not Invoiced)																													
Total Program Budget	\$0.00	\$0.00	\$0.00	Unallocated Separately																									
(City Funded Budget + Program Income)																													
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%;">Total Direct Costs (does not include Indirect Costs)</td> <td style="width:10%; text-align:right;">\$0.00</td> <td style="width:10%; text-align:right;">\$0.00</td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> <tr> <td> Rent & Occupancy, Unallocated Funds</td> <td style="text-align:right;">\$0.00</td> <td style="text-align:right;">\$0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Total Direct - Rent</td> <td style="text-align:right;">\$0.00</td> <td style="text-align:right;">\$0.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td> Total Indirect Costs</td> <td style="text-align:right;">#DIV/0!</td> <td style="text-align:right;">#DIV/0!</td> <td></td> <td></td> <td></td> </tr> </table>						Total Direct Costs (does not include Indirect Costs)	\$0.00	\$0.00				Rent & Occupancy, Unallocated Funds	\$0.00	\$0.00				Total Direct - Rent	\$0.00	\$0.00				Total Indirect Costs	#DIV/0!	#DIV/0!			
Total Direct Costs (does not include Indirect Costs)	\$0.00	\$0.00																											
Rent & Occupancy, Unallocated Funds	\$0.00	\$0.00																											
Total Direct - Rent	\$0.00	\$0.00																											
Total Indirect Costs	#DIV/0!	#DIV/0!																											

b. Line-Item A Worksheet

Complete the Line-Item A worksheet with the prior fiscal year initial approved line-item budget and the proposed fiscal year line-item budget. The line-item budget in PASSPort must match the Line-Item A budget details.

NEW YORK CITY DEPARTMENT OF HOMELESS SERVICES FY 26 ANNUAL REVIEW LINE ITEM BUDGET FORM - A Page 1 - PS									
Program/Facility: Address: Provider: Program/Facility Type: Number of Clients/Families: Date:									
PS									
	FY 25 Annual Budget			FY 26 Annual Budget			\$ Variance	% Variance	Justification Needed?
	FTE'S	Salary	Total	FTE'S	Salary	Total			
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
Subtotal Administration	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	#DIV/0!


	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
Subtotal Counseling	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	#DIV/0!

	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	
Subtotal Child Care (Tier IIs only)	0.0	\$0	\$0	0.0	\$0	\$0	\$0	#DIV/0!	#DIV/0!

c. Fringe Benefits Worksheet

Complete the Fringe worksheet by detailing the budget amount and fringe paid by the employer for the benefit of the employee.

Enter the budget amounts in each fringe benefit line and the worksheet will calculate the fringe rate. The rate and total fringe amount should match the amount entered in PASSPort for Personal Fringe Benefits and the Line-Item A.



NYC
 Department of
 Homeless Services

FRINGE BENEFITS WORKSHEET

Agency/Provider: 0
 Facility: 0

FY'26 FRINGE BENEFITS WORKSHEET

Subtotal Personnel	\$0	
	Percentage Of Total PS Budget	Total Amount
FICA	#DIV/0!	\$0
Health	17.35%	\$0
Pension	3.26%	\$0
Unemployment Insurance	0.53%	\$0
Disability & Life Insurance	0.45%	\$0
Worker's Compensation	0.63%	\$0
MTA Surcharge	0.33%	\$0
Other (Specify) Transit	0.77%	\$0
Other (Specify) Tuition	0.02%	\$0
Total	#DIV/0!	\$0
Total Fringe Benefits Charged to DHS's PS Contract	#DIV/0!	\$0
Employees Contribute to benefits:	(X) Yes () No	\$0.00

d. Debt Service/Start-Up Amortization Worksheet

This form clarifies the original debt and length, monthly/yearly payment, and balance at the beginning and end of the fiscal year.

As per OTDA’s [23-ADM-06](#), start-up is to be amortized only over the first year of the contract. Contracts using five year amortization prior to July 2023 will continue through the end of five years. Provide a written explanation when:

- 1) The yearly payment does not equal the monthly payment multiplied by twelve, and/or
- 2) The start-up amortization at the end of the fiscal year does not equal the amount at the beginning of the fiscal year minus the yearly payment. Indicate in the last column whether you are amortizing start-up costs.



DEBT SERVICE / START-UP AMORTIZATION WORKSHEET


Agency/Provider: 0
 Facility: 0

FY26 DEBT SERVICE / START-UP AMORTIZATION WORKSHEET

LENDER'S NAME / ADDRESS	TOTAL DEBT SERVICE AMOUNT (Principle and Interest)	TOTAL NUMBER YEARS/MONTHS	START DATE Month/Day/Year	END DATE Month/Day/Year	MONTHLY PAYMENT	YEARLY AMOUNT REQUESTED ON ANNUAL CONTRACT BUDGET	DEBT SERVICE BALANCE AS OF 7/1/25	DEBT SERVICE BALANCE AS OF 6/30/26	IF START UP, INDICATE IF AMORTIZING

e. Allocation Methodology Worksheet

For all costs (PS and OTPS) charged to the annual budget being submitted at less than 100%, the provider **must specify an allocation methodology** and indicate the method used on the Allocation Methodology worksheet. Also on this worksheet, include any non-DHS program that supports the provision of services to DHS clients and is provided by any agency under contract to provide the specific services to the clients served by the provider. This would include, for example, DOHMH-funded ACT teams, a homework help program staffed by high school volunteers, or staff from the Department of Veterans Services making weekly visits to a site. Based on this distinction, select Yes or No at the bottom of the worksheet. If yes, please specify in the space provided. This worksheet must be completed, and a PDF copy of the signed worksheet must be uploaded. Please see Allocation Section below for additional guidance.



ALLOCATION METHODOLOGY WORKSHEET

Agency/Provider: 0
 Facility: 0

FY'26 Allocation Methodology (non-FTE's) Worksheet
(Specify PS and OTPS allocation methodology used for costs charged less than 100% to DHS's Contract)

Line Item	Total Cost <small>(HHSA Annual Salary Amount)</small>	DHS' Contract Cost	% of Total Cost Charge to DHS's Contract <small>(HHSA % City Funded)</small>	Specify Allocation Methodology

* Please include any other non-DHS Programs that are operated in the Facility (at this location). If none, please indicate by entering "N/A" in all columns.

NA	\$0	\$0	0.00%	
	\$0	\$0	0.00%	
	\$0	\$0	0.00%	
	\$0	\$0	0.00%	
	\$0	\$0	0.00%	
	\$0	\$0	0.00%	
	\$0	\$0	0.00%	

Please put an X on the appropriate line.

If Yes, please list all other programs DHS or Non-DHS at the site in the space provided and sign where indicated:

Are there any other programs(DHS or non DHS) in operation at this site?

Yes _____

No _____

Signature _____ Date _____

g. General ICO or Indirect Cost Overhead Worksheet

This form must be completed, and a PDF copy of the signed worksheet must be uploaded, for all annual contract budget reviews for which the budget includes indirect costs/administrative overhead. For each item, indicate the total salary, FTEs, or OTPS amount budgeted by the provider, the percentage charged to the DHS budget, and the dollars represented by that percentage. The total dollars should be the same as the Indirect Cost amount in PASSPort.

Note that maintenance, security, and food costs contribute to the calculation of the total budgeted indirect costs.

Compensation of staff that do not perform direct service in DHS sites must be charged against the budgeted indirect costs. Compensation of staff included in the PS budget cannot also be charged against the budgeted indirect costs. Please refer to [Appendix 2](#) for a list of DHS-approved titles that can be charged against the budgeted indirect costs

As of FY27, all contracts must adhere to the ICR guidance. The ICR applied in this worksheet cannot exceed the accepted ICR in PASSPort. Your current ICR rate can be found in your vendor profile in PASSPort.



INDIRECT COST OVERHEAD WORKSHEET

Agency/Provider: 0
Facility/Program: 0

FY'26 INDIRECT COST OVERHEAD WORKSHEET

Contract #: 0
Term of Contract:

I. PERSONNEL SERVICE (PS)				Total Indirect Cost Overhead Charged to DHS's Contract	EXPLANATION
Position Title	FTEs	Average Salary/FTE	Percentage of Total Charged to DHS's Contract		
Executive Director/CEO			0.00%	\$0.00	
Chief Administrative Officer			0.00%	\$0.00	
Comptroller/Director of Finance			0.00%	\$0.00	
Director of Division			0.00%	\$0.00	
Accountant/Bookkeeper			0.00%	\$0.00	
COO			0.00%	\$0.00	
Property Development			0.00%	\$0.00	
Community Relations			0.00%	\$0.00	
Supervisor			0.00%	\$0.00	
Administrative Assistant			0.00%	\$0.00	
Office Workers			0.00%	\$0.00	
TOTAL PERSONNEL SERVICE	0.0	\$0.00		\$0.00	

h. Contracted Medical Worksheet

This form must be completed for shelters with a medical component in their shelter budget. Itemize the medical budget and include information in the following categories: PS, OTPS, and revenue.



CONTRACTED MEDICAL WORKSHEET

Agency/Provider: _____
 Facility: _____

FY'26 CONTRACTED MEDICAL WORKSHEET

PS LINES					
<u>POSITION/TITLE</u>	<u>FTES</u>	<u>SALARY</u>	<u>AMT CHARGED TO DHS BUDGET</u>		
SUBTOTAL PS			\$	_____	
TOTAL FRINGE BENEFITS:			\$	_____	
% FRINGE BENEFITS:			%	_____	
TOTAL PERSONNEL SERVICES:			\$	_____	
			<u>TOTAL AMT CHARGED TO DHS BUDGET</u>		
<u>OTHER THAN PERSONNEL SERVICES (OTPS)</u>	<u>Weekly Hours</u>	<u>Rate</u>	<u>Weeks</u>		
TOTAL OTPS AMOUNT			\$	\$	-
REVENUE:			\$	0	
GRAND TOTAL: (contracted medical budget)			\$	\$	-

i. Audit Fee Methodology Worksheet

This form should be used by all programs that receive over \$1,000,000 in federal funding from DHS, or who receive a total of \$1,000,000 or more in federal funding of which DHS is a part, starting in Fiscal Year 2025.



AUDIT FEE METHODOLOGY WORKSHEET

Agency/Provider: 0
Facility: 0

FY'26 AUDIT FEE METHODOLOGY WORKSHEET

Please list the source and amount of all federal funds that your organization will receive from DHS for its fiscal year 2026 ending 6/30/2026
Month / Date / Year
Where applicable, a copy of the most recent Single Audit Report must be attached to the submission of your FY25 annual contract budget review.

Grantor / Pass-Through Grantor (funding source - list each program)	Federal Program Title	Federal CFDA Number	Total Federal Award Amount	Actual/Projected Expenditure of Award Amount (see instructions)	Specify Allocation Methodology and Audit Fee Calculation

DHS AUDIT FEE AMOUNT \$0

CPA FIRM DATA

Please supply the following information regarding the CPA firm with which you have contracted with to audit your organization.

NAME OF FIRM: _____ TELEPHONE # _____
ADDRESS: _____ FAX # _____
CONTACT: _____

Please list the following for each funding source:

Grantor / Pass-Through Grantor – The name of the agency which directly provides your organization with federal funding.

Federal Program Title – The name of the federal program under which the grant is received; for DHS, list each program individually.

Federal CFDA Number – The identifying number of the federal program as listed in the Catalogue of Federal Domestic Assistance.

Total Federal Award Amount – The dollar amount of the federal grant awarded to your organization through the funding source indicated.

Anticipated Expenditure of Award Amount – The total dollar amount of the funds expected to be expended for the fiscal year (actually expended if form is completed at the end of the fiscal year).

Below is an example of an allocation methodology. In this case, the audit fee is prorated based on the funds expended from each source of federal funding.

XYZ Non-Profit Services Association spent \$860,500 in federal funds during its fiscal year. Federal awards received were from DHS \$250,000; HUD \$300,000 and HRA \$310,500. XYZ estimates its CPA auditor to charge \$7,000 to conduct the federal Single Audit (formerly A-133). Prorating the audit fee among the three funding sources based on the award levels results in \$2,030 (29%) allocated to DHS, \$2,450 (35%) allocated to HUD, and \$2,520 (36%) allocated to HRA.

Upload the most current Single Audit Report if a Single Audit was required based on the criteria above.

j. Insurance Attestation Worksheet

This form must be completed to supply additional information and/or documentation requested by the State regarding insurance policies and costs charged to DHS contracts. A PDF copy of the signed worksheet must be uploaded.

The insurance details entered in this worksheet must match the details in the Certificate of Liability Insurance and/or Insurance Declaration and/or Insurance Premium invoice.

The total amount Charged to Homeless Shelter must match the insurance budget amount(s) in PASSPort.



INSURANCE ATTESTATION WORKSHEET

FY'26 INSURANCE ATTESTATION WORKSHEET
NEW YORK STATE OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE
BUREAU OF SHELTER SERVICES
INSURANCE ATTESTATION FORM

Program/Facility: _____
 Address: _____
 Provider: _____
 Program/Facility Type: _____
 Fiscal Year: (MMDDYY) From: 07/01/2025 To: 08/30/2026

Type of Insurance	Insurance Company	Policy Number	Insured Period	Annual Premium	Percentage of Total Charged to Homeless Shelter	Cost Allocation Method	Total Charged to Homeless shelter
Property Insurance Listed insured Address	_____	_____	_____	_____	0.00%	_____	\$0
General Liability/ Umbrella Listed insured Address	_____	_____	_____	_____	0.00%	_____	\$0
Automobile Insurance Listed insured Vehicle ID number	_____	_____	_____	_____	_____	_____	_____
Professional Liability Total number of clients and FT staff	_____	_____	_____	_____	0.00%	_____	\$0
Boiler Insurance	_____	_____	_____	_____	0.00%	_____	\$0
Other Insurance	_____	_____	_____	_____	0.00%	_____	\$0
Total Insurance cost charged to Homeless shelter							\$0

Submit a copy of the declaration page for each coverage, containing the following information: policy number, period of coverage, premium amounts, and annual premium.

Notes:

1. If more than one building is insured, attach the individual declaration page for each building along with addresses and the number of units at each site.
2. Attach the declaration page that lists all the insured vehicles along with corresponding identification numbers.

Please attach an additional sheet if more space is needed.

Provider Certification

I certify that the insurance cost coverages and allocations listed above are correct; that policies listed above will be paid in full in the stated amounts and that monies claimed on a per diem basis for insurance will not supplant other available funds or in kind assistance. I declare that I have examined this form and attachments, and to the best of my knowledge and belief, they are true, correct, and complete. I understand that this program/agency may be audited by the New York State Office of Temporary and Disability Assistance (OTDA) and that back-up documentation of insurance costs and payments must be retained for at least 24 months.

To be signed by the Chief Financial Officer or the Executive Director:

_____ Title _____ Print Name _____ Signature _____ Date _____

k. Insurance Addendum Worksheet

This form must be completed to supply additional information and/or documentation requested by the State regarding insurance policies and costs charged to DHS contracts. The worksheet should detail/describe the insurance allocation methodology and basis.



INSURANCE ADDENDUM WORKSHEET

Agency/Provider: _____ 0
 Facility: _____ 0

FY'26 INSURANCE ADDENDUM WORKSHEET

(Additional Information for Insurance Charged to DHS's Contract)

TYPE OF INSURANCE	EXPLANATION

Broker's Name _____
 Broker's Address _____
 Total Sq. Ft. Of Program Site _____
 Total Number Of Employees At Program Site _____

For Family Programs:

Avg. # of Children Served in the
 Childcare program per month: _____
 #of Infants(age 0-3) _____
 #of Pre-School(age 3-6) _____
 Total # of Class Rooms _____

1. Depreciation Worksheet

OTDA requires that all replacement and acquisition of equipment, furnishings, vehicles, and property individually costing more than \$1,500 be capitalized, with the resultant depreciation expense reported on the Depreciation Report. The straight-line method of calculating use charges (depreciation) on owned physical plant, furnishings, equipment, and vehicles is generally required. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight-line method of depreciation must be used.

A use charge (depreciation expense) relating to the use of currently owned plant, leasehold improvement, equipment, furniture, and vehicle is an allowable expense in the computation of a reimbursement rate. The basis for such charges shall be actual (historical) cost. In the event the historical cost of the facility cannot be adequately determined, an appraisal value shall be the basis for the depreciation. Such appraisal shall be conducted by an appraiser approved by OTDA and pursuant to a method approved by OTDA. The straight-line method of computing depreciation on owned plant, equipment, furnishings, and vehicles will be required.

Allowable useful lives for capital items are as follows:

- Physical Plant/Renovation – 25 years
- Equipment/Furnishings – 5 to 15 years
- Vehicles – 3 to 5 years
- Leasehold Improvement – 5 to 15 years, or the duration of the lease agreement



DEPRECIATION WORKSHEET

Agency/Provider: 0
 Facility: 0

Program Name/Facility: 0
 Date:

FY'26 DEPRECIATION WORKSHEET

CAPITAL ITEM	TOTAL COST	USEFUL LIFE	START DATE MONTH / DAY / YEAR	END DATE MONTH / DAY / YEAR	ANNUAL AMOUNT TO BE DEPRECIATED	TOTAL DEPRECIATION anticipated by 6/30/2024
						-
						-
						-
						-
						-

Allocation

For all costs (PS and OTPS) charged to the annual budget being submitted at less than 100%, the provider **must specify an allocation methodology** and demonstrate the allocation using these three forms:

- Allocation Methodology Worksheet – Indicate what methodology you are using to allocate costs for OTPS lines. PS lines default to shelter capacity.
- Staff Allocation Worksheet – Indicate the allocation of staff’s time to each of your DHS-contracted sites and/or non-DHS programs, based on the capacity of each DHS site.
- OTPS Allocation Template – Indicate how 100% of the item cost is split between the contract’s use and the use of other DHS contracts or non-DHS programs.

The following list is not meant to cover every possible PS and OTPS cost. Note that your allocation methodology must cover any cost split between multiple programs, even if not listed below. There may be exceptions to the following guidelines, which will be considered on an individual basis, subject to DHS discretion.

DHS further reserves the right to withhold any payments to the provider for allocated costs in the event that DHS determines that the cost allocation plan is unsatisfactory in whole or in part or determines that such allocated costs have been incorrectly determined, are not allowable, or are not properly allocable pursuant to the Fiscal Manual or approved cost allocation plan. Unsupported or overstated allocation methodologies are subject to recoupment. The Allocation Methodology must also be completed for all budget modifications when the allocation methodology has changed.

Personnel Services (PS) Allocation

If a staff person divides their time between several programs within the contract budget, a provider must determine how much to charge to each. Effective in FY27, **the only acceptable methodology is site capacity**. Timesheet sampling is no longer acceptable.

Site Capacity Methodology – Determine how much of the annual contract budget is allocated to each site covered by the budget, based on site capacity of each.

Site Covered by Annual Budget	Capacity	% of Total Capacity Covered by Annual Budget
A – Beaver St Shelter	100	20%
B – Beaver St Annex	200	40%
C – Beaver St EMP Program	100	20%
D – New St Shelter	100	20%
TOTAL	500	100%

Determine Staff Full-Time Equivalent (FTE) – If a staff person works full-time, their FTE is 1.0. If a staff person works part-time, divide hours worked by full-time hours (i.e., 35 or 40). For example, if a facility has a 35-hour work week and an employee works 17.5 hours, the FTE = 0.5.

Determine Site Allocation – Determine the proportion of each staff person’s time at each site covered by the contract budget. Under allocation methodology, state “Position is part- or full-time, X% FTE, Y% DHS, allocation method.”

For example, with a 35-hour work week:

- If a 1.0 FTE staff person works only at the sites covered by the contract budget, the provider will allocate 7 hours of that staff’s time to sites A, C, and D (35 hrs * 20%), and 14 hours to site B (35 hrs * 40%). On the Allocation Methodology Worksheet, indicate allocation methodology as “Position is full-time, 100% FTE, 20% costs for sites A, C, D; 40% costs for site B.”
- If a 1.0 FTE staff person works at site D and other sites outside of the contract budget, the provider will allocate 7 hours of that staff’s time to site D on the Allocation Methodology Worksheet (35 hrs * 20%). Indicate allocation methodology as “Position is full-time, 100% FTE, 20% DHS, proportional costs.” Use the Staff Allocation Methodology Worksheet to account for the remaining 80% of their time.
- If a 0.5 FTE staff person works at site B, the provider will allocate 7 hours of that staff’s time to site B (17.5 * 40%). Indicate allocation methodology as “Position is part-time, 50% FTE, 40% DHS, proportional costs.”

Please be reminded the allocation requirement applies to budgeted staff that provide services to sites covered by the annual budget *and* other contract budgets. This includes receptionists, cooks, food handlers, drivers, shift supervisors, security, dietician, etc. Use the Staff Allocation Methodology worksheet to account for all sites and DHS budgets, as well as any non-DHS programs, under which a staff person works.

Note: ESG funding is a sub-budget within an annual budget. Any staff allocated to ESG-funded programs must be identified as such on the Allocation and Staff Allocation worksheets.

Other Than Personnel Services (OTPS) Allocation

Below is a list of various OTPS costs, followed by the preferred methodology for allocating these costs. If more than one methodology is listed, they appear in the order of preference. OTPS costs should only be allocated when they cannot be directly attributed to a particular program.

Line-Item Section	Line Item	Preferred Methodology	Other Acceptable Methodologies
Operations and Support	Office Supplies	# FTEs	Square Footage or Shelter Capacity
Operations and Support	Facilities Repairs & Maintenance	# FTEs	Square Footage or Shelter Capacity
Operations and Support	Safety and Health	# FTEs	Square Footage or Shelter Capacity
Operations and Support	Waste & Recycling Removal	# FTEs	Square Footage or Shelter Capacity
Operations and Support	Staff Transportation	# FTEs	n/a
Operations and Support	Staff Training	# FTEs	n/a
Operations and Support	Recruitment and Advertising	# FTEs	n/a
Operations and Support	Postage	# FTEs	Shelter Capacity
Operations and Support	Vehicle Insurance	Vehicle insurance company's cost per vehicle and proportion of capacity at sites used	n/a
Operations and Support	Vehicle Operations and Maintenance	# FTEs	Shelter Capacity or # of Vehicles
Operations and Support	Printing	# FTEs	Shelter Capacity
Operations and Support	Raw Food	Shelter Capacity	n/a
Operations and Support	Commercial General Liability Insurance	As provided by insurance company; where different programs operate within 1 building, allocate by program square footage	n/a
Utilities	Electric	# of FTEs	Square Footage
Utilities	Water/Sewer	# of FTEs	Square Footage
Utilities	Oil – Heating	# of FTEs	Square Footage
Utilities	Gas- Heating	# of FTEs	Square Footage
Utilities	Telephones – Land Lines	# of FTEs	Square Footage or # of Instruments (phones, cameras, etc.); must allocate subcontractor use of utilities
Utilities	Security Systems	# of FTEs	Square Footage or # of Instruments (phones, cameras, etc.); must allocate

			subcontractor use of utilities
Utilities	Internet Connectivity	# of FTEs	Square Footage or # of Instruments (phones, cameras, etc.); must allocate subcontractor use of utilities
Utilities	Mobile Phones	# of FTEs	Square Footage or # of Instruments (phones, cameras, etc.); must allocate subcontractor use of utilities
Utilities	Bundled Communications	# of FTEs	Square Footage or # of Instruments (phones, cameras, etc.); must allocate subcontractor use of utilities
Professional Costs	Legal	# of FTEs	Square Footage or Shelter Capacity
Professional Costs	Accounting	# of FTEs	Square Footage or Shelter Capacity
Professional Costs	Single Audit Fees	Federal Award Amount	n/a
Rent	Rent	Square Footage; must allocate subcontractor use of space	n/a
Professional Costs	IT Consultants	As per the approved subcontract	n/a
Contracted Services	Medical	As per the approved subcontract	n/a
Contracted Services	Contracted Security	As per the approved subcontract	n/a
Contracted Services	Maintenance	As per the approved subcontract; Square Footage if not allocated in approved subcontract	n/a
Contracted Services	Food Service	As per the approved subcontract; # of clients served if not in the approved subcontract	n/a

If square footage is used as the basis for the allocation for any cost, you must document the measurements of program space and be able to demonstrate which spaces are used for which program. This is best done by annotating building plans.

Be sure to specify the calculation used. The example below demonstrates the calculation of charging 10% rent to DHS:

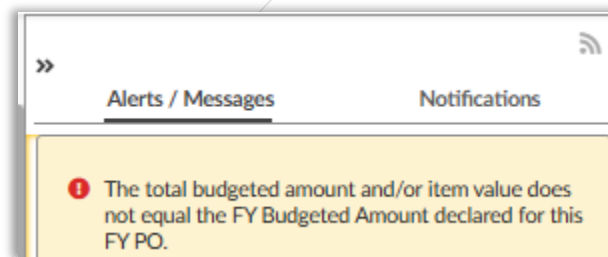
- Program square footage = 100 sq ft
- Total agency square footage = 1,000 sq ft
- $100/1000 = 10\%$

PASSPort Line-Item Budget Review and Submitting the Budget

To prepare for budget review before submission, ensure:

- The Master Workbook has been completed and lines and amounts match PASSPort lines;
- PASSPort PO lines have been added, duplicated, or template uploaded, and lines and amounts match the Master Workbook; and
- All required documents have been uploaded and the amounts reflected on the document match both PASSPort PO line amounts and the amounts in the Master Workbook.

Once you ensure all lines and amounts match, check the Alerts/Messages in PASSPort to ensure there are no blocking alerts. A blocking alert, as seen below, indicates an error preventing submission and usually indicates the sum of all lines does not equal the total budget.



Another way to check that the sum of all lines equals the total budget is to ensure the “Amount still Unallocated” is zero.

This example shows there is \$1,000,000 not yet allocated.

The image displays two screenshots of a web interface titled "Detailed FY Budget". Each screenshot shows a set of four blue buttons: "Add Budget Line", "Duplicate Lines from Previous FY PO", "Download Budget", and "Upload Budget". Below the buttons, there is a "Filled in*" section with two radio buttons: "Percentage" (unselected) and "Amount" (selected). In the top screenshot, a text box next to the "Amount" radio button displays "Amount still unallocated: \$-1000000.00", which is highlighted with a red rectangular border. In the bottom screenshot, the same text box displays "Amount still unallocated: \$0.00".

When there are no other blocking alerts and the amount still unallocated is zero, click the Submit to Agency button.

The PO or POCR will now be moved to the Budget Completion Queue, ready to be assigned to one of the DHS Budget Analysts.

After submitting the PO or POCR, email the Budget Analyst assigned to the contract and cc the Budget Director, indicating you have submitted the budget (include the PO number). This will alert the Budget Analyst that the submission is ready to be reviewed.

Purchase Order Change Requests (POCRs)

For a seamless review and approval of any budget modification, DHS Programs must be consulted and approve your modification plan outside of PASSPort before you submit the POCR in PASSPort. Budget modifications should not result in a shortfall in a critical area of operations or in a deviation from the scope of services specified in the contract. Deviations from, or changes to, the scope of services must be approved by DHS prior to implementation.

DHS reserves the right to limit the provider's ability to make budget modifications for any amount without prior approval from DHS. In such circumstances, DHS will notify the provider in writing, explaining the reasons for revocation.

POCRs that propose an increase in one budget line item of the sub-budget (shelter and/or funding) and a corresponding decrease in another, or vice versa, will be rejected unless otherwise instructed or pre-approved by DHS.

DHS does not guarantee after-the-fact approval of any major budget changes. If a provider has an emergency situation requiring a modification in the budget outside of the modification schedule, a

written request **must be** submitted to the Budget Director and Program Administrator detailing the nature of the emergency and the cost. The request should note the area from which the funds will be reduced. The provider must receive approval in writing from DHS before proceeding with the change. Failure to receive DHS approval first may result in a disallowance.

The final Contract Budget Modification is the Annual Fiscal Year Closeout. For more information, please see section [Annual Closeout](#).

DHS previously implemented specific budget modification windows and anticipates a similar calendar going forward. Confirmed dates will be communicated outside of the Fiscal Manual.

Providers are required to upload the necessary supporting documents for all POCR types. It is important to understand that documents within a POCR will not be merged into the Active PO; they will remain distinct.

Note: Invoices are due within two weeks of a POCR approval, whether directly related to the POCR or held up due to the POCR process.

As previously noted, all changes in the Active PO are Purchase Order Change Requests (POCRs – also known as budget modifications), but there are three distinct change request types. The three POCR actions are:

1) Zero-Sum POCR (Budget Modification)

This type of POCR in PASSPort is comparable to the budget modification in HHS Accelerator. The net of all changes within the sub-budget (Shelter and/or Funding) is **zero**.

2) Change Order POCR (Amendment Budget)

This type of POCR in PASSPort is comparable to the amendment budget in HHS Accelerator. The action is to allocate the increase or decrease in the fiscal year budget to the appropriate line-items due to amendment.

3) Financial Allocation Change POCR (Contract Budget Update)

This type of POCR in PASSPort is comparable to the contract budget update in HHS Accelerator. This action is to allocate the increase or decrease in the fiscal year budget to the appropriate line-items due to the change of the financial allocation within the fiscal year budgets or sub-budgets (e.g., to fund initiatives using the Allowance, to fund approved new needs using the Allowance for Repairs).

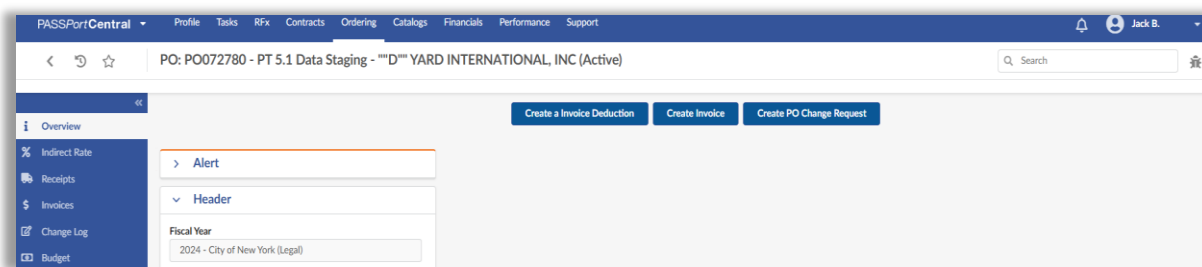
Note: *An amendment will change the total contract value while a financial allocation change will not. The effect of a financial allocation change within the contract will always net to zero.*

Initializing a POCR

MOCS released an updated step-by-step technical guide on how to submit a POCR/Budget Modification and can be downloaded thru this link: [Submit a Budget Modification](#).

Please note, as of the date of this manual, you cannot submit a POCR when invoices are pending, and you cannot submit invoices when a POCR is pending. Please speak with your Budget and Program Analysts when planning to submit your POCR to ensure timing allows for appropriate cash flow.

Before initializing a POCR, verify first that there are no pending invoices or pending POCRs in the Active PO. After verification, click the Create Purchase Order button to initialize the POCR.



As per MOCS' guidelines, if the "Create PO Change Request" button does not display, consider:

- You might not have a required user role. (User role should be Vendor Admin, Vendor Financials L1, or Vendor Financials L2.)
- Your agency might not have submitted your annual budget.
- DHS might not have yet approved your submitted budget.
- A POCR may already be in progress. Previously initiated POCRs can be found by clicking on "Change Log" on the left-side navigation. Submit any pending POCRs or send your contract agency a request to cancel.

POCR Auto-Approval

PASSPort now enables automatic approval of budget modifications for POCRs specifically linked to budget changes. This approval occurs when a change of less than 10% is made to a budget line as long as the aggregate of all changes to the line in the fiscal year is less than 10%. Once the aggregate amount changes by 10% or more on a line, manual approval is required.

Providers are still expected to follow all agency policies regarding documentation requirements, pre-approval for certain requests, and adherence to all city, state, and federal regulations related to program design and delivery. Failure to follow these guidelines will result in DHS having providers revert the changes, which may cause payment delays.

New Needs

A new need is a request to increase the annual contract budget's total funding, or bottom-line. Non-emergency new need requests, such as rent escalations, real estate tax escalations, etc., can be submitted to DHS for approval during the period of January 1st through February 15th only. Emergency new need requests, such as unexpected mechanical or system-wide failures (e.g., broken boiler) or immediate health and safety (added expenses due to temporary adjustments in operations) can be submitted at any time during the fiscal year.

To facilitate the review of the new need request, be sure to reach out to the appropriate DHS staff about the new needs (i.e., Program Administrator for additional staffing needs; Budget Analyst for Rent and Real Estate Tax; Security for Security needs, etc.) before submitting the request.

Please be reminded, the "allowance for repairs" line is unallocated and cannot be accessed without DHS and OMB approval through the new needs process.

New needs will be reviewed on a first-come basis and prioritized based on criticality and availability of funds. Highest priority will be given to the emergency needs (such as health and safety and/or regulatory compliance issues). The provider can expect to receive a determination of the request 60 days from the date of review, assuming the provider received DHS approval ahead of time and submitted exactly as approved. Submissions that deviate from DHS approval or were not pre-approved by DHS prior to submission will take longer.

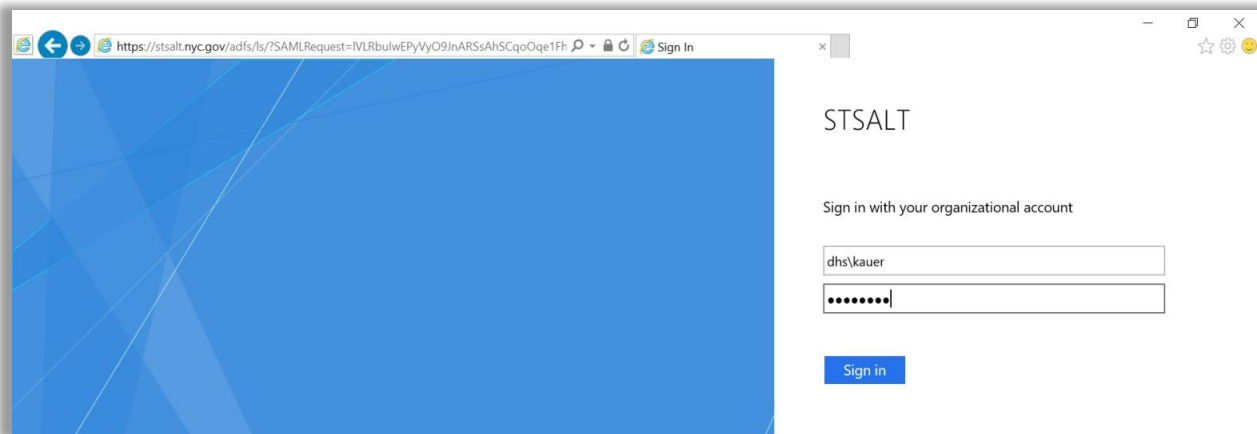
DHS staff will review the circumstances to determine if the need is warranted and may approve only part of the request. If so, the first step is reviewing the budget for any accruals. Needs that can be funded through accruals do not go through the new need process and are instead managed through a POCR.

Note: Providers who implement any changes to operations prior to final OMB approval are operating at risk and will not be reimbursed if their request is not approved.

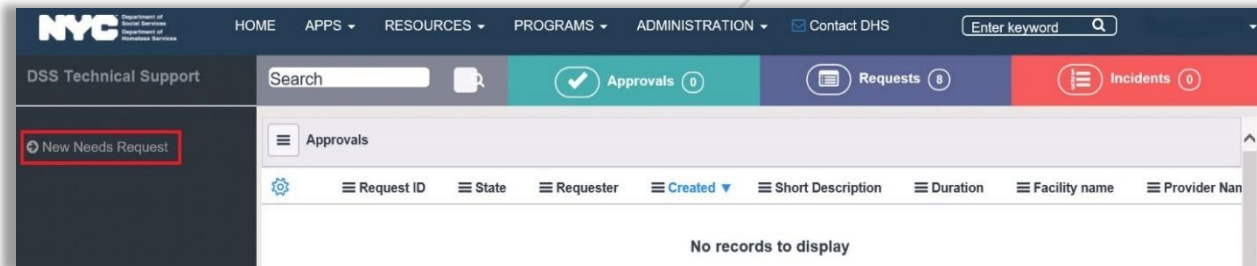
Submitting a New Need Request

All new needs must be submitted using the online system ServiceNow. Again, before submitting a request, be sure to discuss with the relevant DHS division (Security, Programs, Budget, Facilities and Logistics).

Access ServiceNow at <https://nycdhs.service-now.com/>. You will be prompted to enter your user credentials (Username: DHS\username, Password: DHS network password).



You will be redirected to the landing screen as shown below. Click on the 'New Needs Request' link located on the left navigation to access the new needs request form.



Contact details are pre-populated and read only, based on requestor login credentials. To ensure that the New Needs Request is routed to the proper reviewer and approver, the **Type of Request** and **Program Type** must be selected accurately.

The screenshot shows a web form titled "New Needs Request". At the top, it says "Use this form to submit a new needs budget request. To ensure there are no delays in processing, please refer to the [New Needs](#) procedures document." The form is divided into several sections. On the left, there are fields for "Date of Request" (2025-04-09), "Facility" (with a search icon), "Title of Request", "Amount Requested-Current Year P5 \$", "Amount Requested-Current Year OFPS \$", "Type of Request" (a dropdown menu currently showing "None" with a list of options: General Budget, IT, Program, Facilities, Security), and "Program Type" (a dropdown menu currently showing "None" with a list of options: Adults, Adult Families, Families, SRO, Street Homeless). On the right, there are fields for "Requester", "Facility Address", "Telephone Number", "E-mail Address", "Provider Name" (with a search icon), "Provider Address", "Scope / Justification", "Amount Requested-Out Years P5 \$", and "Amount Requested-Out Years OFPS \$". A green "Submit Request" button is located at the bottom right of the form.

New Need Request Types

- **General Budget:** Request due to increase in property taxes, rent, utilities, etc.
- **Program:** Request for increase in medical services, extermination, IT, staffing, furniture, phone system replacement.
- **Facilities:** Request for maintenance/repair of fire alarm, elevator.
- **Security:** Request to increase security guards, security equipment, security assessment, and prevailing wage.

Note: IT will no longer be a dropdown option.

General Budget Categories

The screenshot shows the 'New Needs Request' form in a web application. The form is titled 'New Needs Request' and includes a search bar and navigation tabs for 'Approvals', 'Requests', and 'Incidents'. The form contains several fields for user information and request details. The 'Budget Categories' dropdown menu is open, showing a list of categories including 'None', 'Increase Property Tax', 'Increase Budget', 'Increase Insurance', 'Increase Rent', and 'Increase Utilities'. The 'Submit Request' button is visible at the bottom right.

Field	Value
Date of Request	2025-11-12
Requester	Margaret Aminyar
Telephone Number	(212) 361-0496
E-mail Address	maminyar@dhs.nyc.gov
Facility	
Facility Address	
Provider Name	
Provider Address	
Title of Request	
Scope / Justification	
Amount Requested-Current Year PS \$	
Amount Requested-Current Year OTPS \$	
Amount Requested-Out Years PS \$	
Amount Requested-Out Years OTPS \$	
Type of Request	General Budget
Program Type	-- None --
Budget Categories	None, Increase Property Tax, Increase Budget, Increase Insurance, Increase Rent, Increase Utilities

Program Categories

The screenshot shows the 'New Needs Request' form in a web application. The form is titled 'New Needs Request' and includes a search bar and navigation tabs for 'Approvals', 'Requests', and 'Incidents'. The form contains several fields for user information and request details. The 'Program Categories' dropdown menu is open, showing a list of categories including 'None', 'Increase Exterminating services', 'Increase Furniture', 'Increase Medical Service', 'Increase Staff/Staff Salaries', 'Increase Vehicles', and 'Increase OTPS'. The 'Submit Request' button is visible at the bottom right.

Field	Value
Date of Request	2025-10-07
Requester	Margaret Aminyar
Telephone Number	(212) 361-0496
E-mail Address	maminyar@dhs.nyc.gov
Facility	
Facility Address	
Provider Name	
Provider Address	
Title of Request	
Scope / Justification	
Amount Requested-Current Year PS \$	
Amount Requested-Current Year OTPS \$	
Amount Requested-Out Years PS \$	
Amount Requested-Out Years OTPS \$	
Type of Request	Program
Program Type	-- None --
Program Categories	None, Increase Exterminating services, Increase Furniture, Increase Medical Service, Increase Staff/Staff Salaries, Increase Vehicles, Increase OTPS

Facilities Categories

The screenshot shows the 'New Needs Request' form in a web application. The form is titled 'New Needs Request' and includes a search bar at the top. The main content area contains several input fields and dropdown menus. The 'Facilities Categories' dropdown menu is open, showing the following options: 'None', 'Violation', 'Maintenance', 'Repair', and 'Capital'. The form also includes fields for 'Date of Request', 'Requester', 'Facility Address', 'Telephone Number', 'E-mail Address', 'Provider Name', 'Provider Address', 'Scope / Justification', 'Amount Requested-Current Year PS \$', 'Amount Requested-Current Year OTPS \$', 'Amount Requested-Out Years PS \$', 'Amount Requested-Out Years OTPS \$', 'Type of Request', and 'Program Type'. A 'Reset' button is located at the bottom left, and a 'Submit Request' button is at the bottom right.

Facilities Subcategories

The screenshot shows the 'New Needs Request' form in a web application, similar to the previous one. The 'Facilities Subcategories' dropdown menu is open, showing the following options: 'None', 'Fire Panel', 'Boiler', 'Elevator', 'Roof', and 'Other'. The form includes the same fields as the previous screenshot, but the 'Facilities Categories' dropdown is now set to 'None'. The 'Reset' and 'Submit Request' buttons are also present.

Security Categories

The screenshot shows a web-based form titled "New Needs Request". At the top, there are navigation tabs for "Approvals", "Requests", and "Incidents". The form itself is divided into several sections. On the left, there are fields for "Date of Request" (2025-11-12), "Requester" (Margaret Amlinyar), "Facility", and "Title of Request". Below these are four monetary fields: "Amount Requested-Current Year PS \$", "Amount Requested-Current Year OTS \$", "Amount Requested-Out Years PS \$", and "Amount Requested-Out Years OTS \$". There are also dropdown menus for "Type of Request" (set to "Security") and "Program Type" (set to "-- None --"). On the right side, there are fields for "Telephone Number" (212) 361-8496, "E-mail Address" (mamlinyar@dhs.nyc.gov), "Provider Name", and "Provider Address". A "Security Categories" dropdown menu is open, showing options: "-- None --", "Increase Security", "Increase Security Equipment", and "Security Assessment". A "Reset" button is located at the bottom left, and a "Submit Request" button is at the bottom right.

Individual requests must be submitted for each type of new need. Requests cannot be bundled by type or by site. Requests for multiple sites under one contract budget should be submitted separately but will be processed as one POCR budget action.

It is crucial to justify why you are requesting new funds. Specifically, in the Scope/Justification box, state:

- Reason for the new need (for example, State mandate, new lease agreement, leaky roof);
- Justification for the new need, including current and potential impact of not receiving it (for example, State fines, longer stays by clients, or water leaking into rooms);
- Scope of work; and
- Summary of the bids/market research.

You must upload an Excel file to demonstrate your calculation for the request.

DHS has limited available funding, so it is important to describe why your need is a top priority. Please attach additional documentation so DHS can review a comprehensive justification.

If the “Amount Requested - Current Year OTPS” entry is greater than \$25,000 for goods, or if maintenance work is greater than \$5,000, you will be automatically prompted to include a minimum of three bids with your request. Click “OK” on the prompt. Click either the paper clip or “Add Attachment” buttons under Bid #1, Bid #2, and Bid #3 to attach the bids.

- Greater than \$25,000 for goods – minimum of three bids
- Greater than \$25,000 for services – ACCO approval in PASSPort

- Great than \$5,000 for maintenance work – minimum of three bids
- Less than \$25,000 for goods or less than \$5,000 for maintenance – market research for comparable services and goods

Choose the relevant files from your computer to add them to the request. Rename or delete files as needed.

Complete all required fields on the form. When all fields are filled, and any required attachments uploaded, click on “Submit Request” to submit the New Needs Budget Request for review.

Once submitted, the requestor will receive an email notification with details about the request. The RITM # is the unique ID used to track the request.



Assigned Division Recommendation

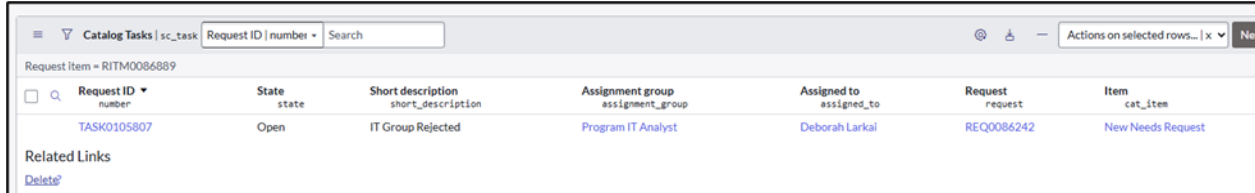
Based on the request type, a new need request will be assigned to a division for review and determination within 60 days of submission. Approved requests will be passed on to OMB for final approval. Providers who implement any changes to operations prior to final OMB approval are operating *at risk* and will not be reimbursed if their request is not approved.

Once a requestor’s submission is approved or returned, they will receive an email notification updating them of the status. The requestor can click within the email to view their request in the system.

- If the division approves the request, it will be forwarded to DHS Budget.
- If the division rejects the request, it will be returned to the requestor with comments as to why the request was not approved.

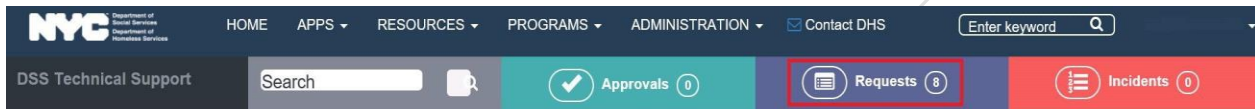
Providers are able to re-submit a new need request that has been returned. The “Catalog Task”

section is available once a request has been returned. This allows the requestor to edit details of their request as required (i.e., add or change information). By scrolling down to the “Catalog Task” section, the requestor can click on a Catalog Task Number to update their request.



This can be accessed in the notification email they receive or in the system itself by navigating to “Request” tab.

Requestors can view the status of their request by clicking on the “Requests” tab on their dashboard.



New Needs Review Workflow

The workflow steps below are based on the request type and indicate the areas responsible for assessing each request.

Workflow Steps	General Budget	Program	Facilities	Security
Step 1	NA	Program Analyst Approval	Program Facility Analyst Approval	Program Security Analyst Approval
Step 2	NA	Program Administrator Approval	Program Facility Administrator Approval	Program Security Administrator Approval
Step 3	Budget Analyst Approval	Budget Analyst Approval	Budget Analyst Approval	Budget Analyst Approval
Step 4	Budget Director Approval	Budget Director Approval	Budget Director Approval	Budget Director Approval
Step 5	OMB Approval	OMB Approval	OMB Approval	OMB Approval
Step 6	Request Closed/Denied	Request Closed/Denied	Request Closed/Denied	Request Closed/Denied

DHS Budget reviews all requests approved by the divisions. If DHS Budget approves an amount that differs from the request, it will include an explanation of the variance. If DHS Budget approves the request, it continues to OMB for final approval.

All recommendations are subject to OMB approval. As noted above, a provider operates at risk by implementing any changes, such as hiring staff or buying equipment, prior to OMB approval.

- If OMB approves the full amount, the determination is "Request Closed" and DHS Budget will begin the funding action.
 - If there is money in the allowance, DHS Budget will launch an FCCR to move the money into the budget; the provider will then complete a POCR to allocate the funds.
 - If there are insufficient funds in the allowance, DHS Budget will begin any necessary contract amendment processes (see below). The Attachment A will be completed and sent to the Provider via email.
- **Note** – Please see OMB comments for more information if the amount requested is different from the amount approved.
- If OMB denies the request, the determination is "Request Denied."

Contract Amendment or Financial Change Request

Certain approved new needs can be funded using the "Allowance for Repairs" and/or the "Allowance." For requests that exceed the allowance amounts, an approved new need may prompt a contract amendment which will be processed taking into consideration other actions and the stage of a contract within the fiscal year. Per City procurement rules, multiple new needs may be bundled for processing post-approval, if applicable.

Please reach out to the DHS Budget Analyst assigned to the contract for additional information.

Start-Up

When a new facility or program is opened, the provider is eligible for start-up funds to pay for personnel, materials, and supplies which are necessary to make the facility or program operational.

According to State regulation, start-up costs in Families with Children and Adult Families facilities are to be amortized including principal and interest. With the implementation of OTDA's [23-ADM-06](#), effective July 26, 2023, the amortization period of start-up for new contracts changed from five years to one. Any start-up currently being amortized over five years will continue until the end of the amortization period.

The start-up budget is negotiated as part of contract negotiations and must be submitted one to two

months before operations begin. Providers may request up to 2/12ths of the annual operating budget. Once established, the start-up sub-budget is submitted to DHS through PASSPort and must match the OMB-approved start-up lines.

A start-up budget must be submitted along with a description of the items, quantity, unit cost, and total cost for the materials and supplies needed to make the facility operational prior to the facility opening and providing the delivery of shelter services. The OMB-approved start-up budget must be attached to the contract budget in PASSPort.

The provider must add the annual amount to the budget, adding a separate line labeled “start-up amortization.” Start-up costs include payments for purchases or services prior to the facility opening.

In order to determine which costs are start-up and operating, your start-up sub-budget must be created in *addition* to the main operating budget. Lines within the start-up sub-budget must have “Start-Up” after the Shelter Name in the Sub-Budget field. (i.e., Shelter Name-Start-Up). This will allow the provider to invoice against specific lines, distinguishing start-up costs from operating. The start-up lines should mirror the OMB approved start-up lines in description and cost. Labels must begin with “start-up” (e.g., start-up equipment, start-up supplies). This will allow the provider to invoice against specific lines and distinguish start-up costs from operating costs.

Unless otherwise specified in the contract, the agency will advance 50% of the start-up budget to the provider at or prior to the start-up period specified in the contract. The provider can make this request by submitting an Advance Request in PASSPort. Providers must expend all start-up funds in the current fiscal year.

If the provider wishes to spend the start-up funds in a matter which deviates from the start-up budget, they must discuss this with DHS Programs and Budget. If approved, a contract budget modification must be prepared.

When all or a significant portion of the funds have been expended from the approved start-up budget, the provider must submit an invoice which details the line-item spending. Providers will submit invoices in PASSPort following the monthly invoice cycle. Invoices must reflect actual expenditures. The advance will be recouped at this time.

Subcontractors

The following details the third-party agreement approval process for Health and Human Service contracts. For purposes of payment, a subcontractor is a third-party that provides core social services to the DHS program, such as a mental health agency subcontracted to provide onsite service to clients. The cost of these subcontracted services **does not factor into the calculation of the total budgeted indirect costs.**

Maintenance, food, and security services, while critical to healthy and safe operations, are considered vendors, and **the cost of these services does factor into the calculation of the total budgeted indirect costs.**

All subcontractors are subject to approval by the Agency Chief Contract Officer (ACCO) or an ACCO designee. Providers are required to submit and/or ensure the following information, depending on the aggregate fiscal year amount across all provider contracts.

Subcontract values > \$25,000*

1. Vendor must be listed in the City's Payee Information Portal (PIP)
2. Vendor must be registered in PASSPort
3. Completed Subcontractor module in PASSPort (65a form is no longer used)
4. Subcontractor Log
5. Proof of three bids for third party agreements that are > \$25,000 (if the lowest bid is not selected, justification as to why must be submitted)

**Aggregate fiscal year amount across all provider contracts (reference [DSS Subcontracting FAQ](#))*

Subcontract values < \$25,000**

1. Vendor must be active in the City's Payee Information Portal (PIP)
2. Provider must list the proposed subcontractor in the PIP
3. Vendor must be registered in PASSPort
4. Provider must submit Subcontractor Log
5. Provider must submit subcontract agreement to Vendor Compliance and Relations (VCR) unit

***Once the subcontract has increased to an amount > \$25,000, the provider is responsible for informing the Vendor Compliance and Relations (VCR) unit and is to follow the process for subcontracts > \$25,000.*

PASSPort Subcontractor Submission

All subcontractor requests and submissions are now processed in PASSPort. Valid and existing subcontractor approval with agreement can be uploaded in the PO as support for the annual budget review; however, the subcontractor approval will need to be updated in PASSPort.

Refer to [Subcontracting in PASSPort | MOCS](#) for the detailed guide on how to:

- Assign User Roles
- Submit Subcontractor Approval Request

- Submit Subcontract Modification Requests
 - Modification in Subcontract Value – No justification needed if the increase is less than or equal to 10% of the original approved subcontract value.
- Record Subcontractor Payment Information
 - Record payments to subcontractors in the subcontractor module in PASSPort as per contract terms.

When the subcontractor approval request has been submitted in PASSPort, email to subcontractorapprovals@dss.nyc.gov for notification purposes.

Until ACCO has approved the subcontract, the budget line item will remain not invoiceable. The provider must inform DHS Budget once the subcontract has been approved by ACCO; DHS Budget will then make the line invoiceable.

If the approved subcontract has a higher cost than is reflected in the budget, DHS Budget will initiate an FCCR to add funds to the budget. The provider will then allocate the funds through a POCR.

To prevent cashflow issues, it is recommended that the provider invoice for all invoiceable lines when awaiting ACCO approval of a subcontract.

If the subcontract is approved at a higher cost, note that the provider must request a budget modification or new need for the additional funds. It is recommended that the provider invoice against the lower line amount until a budget modification is requested and approved.

Shelter Management System (SMS)

Note: As of the date of this manual, DHS has not received instructions for submission of FY26 budgets in SMS. The information below will be updated when DSS/DHS receive guidance from OTDA for FY26 and subsequent budgets.

The New York State Office of Temporary and Disability Assistance (OTDA) - Division of Shelter Oversight and Compliance (DSOC) is responsible for the certification and inspection of publicly funded homeless shelters for families and adults throughout New York State.

The OTDA-DSOC issued [17-ADM-04](#) to inform social services districts of the required submission of operating budgets and associated per diem rates for all emergency shelters and the submission of payment rates for hotels and motels that provide emergency shelter.

DHS was notified in July 2021 that beginning with Fiscal Year 2022 submissions, shelter budgets and hotel/motel rates must be directly submitted in the Shelter Management System (SMS).

The OTDA-DSOC issued [23-ADM-06](#) to inform social service districts of the updated requirements and guidance for submission of the operating budgets and hotel/motel rates in SMS.

DHS will be requiring providers to submit the FY26 operating budget in SMS to comply with OTDA-DSOC's requirement. The due date for submission will be communicated when available.

SMS Access

Access SMS at: <https://otdasms.ocfs.ny.gov>.

To apply for new SMS user access, please email Lauraine Ferris, Compliance Manager at DSS – Office of Regulatory Compliance and Accountability ferrisl@dss.nyc.gov.

User Guide

Access the SMS Operational Plans User Guide at <https://otdasms.ocfs.ny.gov>. The section Regulatory Compliance - Budget Entry details the steps to enter the budget in SMS.

Email smshelpdesk@otda.ny.gov for SMS technical issues and questions. Reach out to the Budget Analyst assigned to the contract for other concerns.

SECTION TWO: INVOICES AND PAYMENTS

Introduction

It is the goal of the Department of Social Services (DSS) to strike a balance between fiscal monitoring and control and timely, efficient payment for services rendered. The guidance that follows will help DSS to meet the rigorous demands of ensuring that public dollars are spent wisely and appropriately, while at the same time permitting funds to flow to our providers without undue delays.

This section outlines invoice and payment activities for the fiscal year: operating advance at the start of the year, monthly expense invoices and care day invoices throughout the year, and the end of the year close out.

Operating Advance

In order to provide ongoing cash flow and support to DHS providers, an operating advance will be processed at the beginning of each fiscal year. The contract must have an approved and active line-item budget before an advance payment can be processed. Advances are calculated off the fiscal year budget and exclude debt service for non-profit owned sites (NPOs).

In FY26, as per [MOCS' directive](#), DHS advanced in July 2025 30% of the operating invoiceable budget for shelters and 50% for Street Homeless Solutions (SHS) and non-shelter human service contracts. The agency offered a second advance of 25% of the remaining operating invoiceable budget, *net of approved invoices and/or unrecovered advances*, in January to shelter contracts. This second advance is contingent on sufficient invoicing.

Sufficient Invoicing

Expense invoices must be submitted monthly for the service period of July through November as described below. Shelter contracts with any late invoice submissions for July 2025 - November 2025 service months are not eligible for the January 2026 advance. Exceptions will be made for PASSPort technical issues or DHS approval delays.

Sufficient Invoicing Schedule	
Service Month	Submission Month
Jul-25	Aug-25
Aug-25	Sep-25
Sep-25	Oct-25
Oct-25	Nov-25
Nov-25	Dec-25

Advance Recoupment

Advances will be recouped against invoices beginning with payment for the October service period for SHS contracts and the January service period for shelter contracts, as described below.

FY26 Advances and Recoupments

	FY26 ADVANCE*		FY26 RECOUPMENT								
	Jul-25	Jan-26	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26
Streets	50%	n/a	10%	10%	10%	10%	10%	10%	13%	13%	14%
Shelter	30%		n/a	n/a	n/a	20%	20%	20%	13%	13%	14%
Shelter		25%*	n/a	n/a	n/a	n/a	20%	20%	20%	20%	20%

If the June closeout expenses are anticipated to be less than the advance balance, DSS Fiscal Operations reserves the right to recoup greater amounts in the third quarter. Should the final invoice fall short of the amount to be recouped, the balance will be recouped in the following fiscal year, or providers may reimburse the agency directly through a payment plan.

DSS Finance reserves the right to modify the recoupment schedule as needs arise.

Monthly Invoicing Overview

In order to be reimbursed, all providers are expected to submit the monthly expense invoice in PASSPort by the 15th of the month following the service month but must submit no later than the 30th of the month following the service month, or the date DHS has set for invoice submission. Failure to submit invoices monthly will result in the delay in payment of your invoice. Providers can expect to receive payment 30 days from approval of their invoice.

Invoices may only be submitted for Active POs with line-item budgets. Pending POCRs must be approved before an invoice can be submitted in PASSPort. Additionally, PASSPort will not allow you to submit an invoice that is not in line with your expenses.

Care Day Reimbursement

Care day contracts (Families with Children and Adult Families Tier IIs) receive a monthly care day advance, based on an approved per diem rate multiplied times the previous month’s unit occupancy. Care day invoices are generated on the 6th of the month in CARES. Care day sites must accept the CARES generated invoice within 10 business days. Advances are processed within 10-15 days of accepting the CARES invoice.

Care day contracts must also submit PASSPort expense invoices each month to reconcile expenses against the care day advance. Failure to submit monthly invoices with sufficient expenses (i.e., all items to be invoiced) will ultimately result in a PASSPort block alert that prevents any further advance to be issued because the budget is overleveraged in the system.

Expense-Based Reimbursement

Invoices for expense-based contracts (Single Adults, Street Homeless Solutions, Special Population, and Health Services Office providers) must accurately reflect expenses, in accordance with the approved budget, that were paid for by the provider during the month covered by the invoice.

Accrual Accounting

With the accrual accounting method, your agency records expenses as they occur instead of payments. Providers using accrual accounting are expected to submit an invoice requesting reimbursement for the expense in the month the expense is accrued and to pay their vendors within 10 days of receiving reimbursement from the City.

For example, an agency orders food through their third-party vendor in April, incurring an expense of \$9,000.

- In May, the agency submits their April invoice with the \$9,000 food expense.
- DHS/DSS process and pay the April expense invoice within 30 days of Level 1 approval.
- The agency pays their vendor within 10 days of receipt of City reimbursement.

As per [Standard Health and Human Service Invoice Review Policy \(SIRP\)](#), vendors must notify the contracting agency at the beginning of the fiscal year of its intention to claim on an accrual basis with a list of anticipated line items impacted.

If you intended to claim on an accrual basis in FY26 only, you must have notified DHS by July 31, 2025. Individual notification is required for each contract and is to be uploaded with the relevant PO in PASSPort. Notification must:

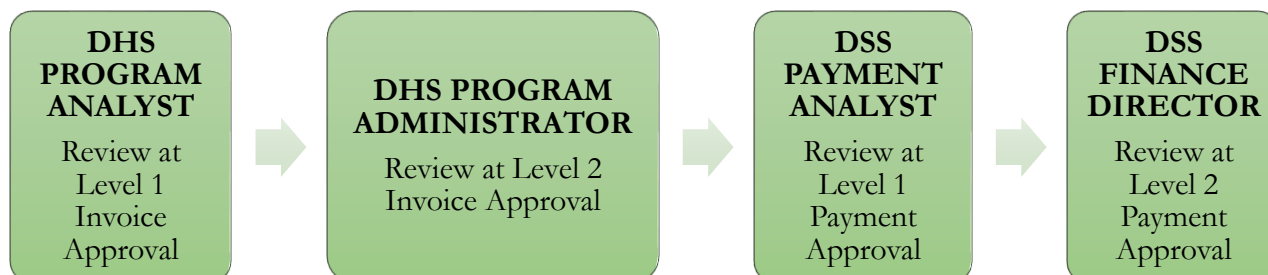
- Be written on agency letterhead and signed by the agency Fiscal Officer.
- Include a list of impacted line items.
- Include plan for payment of vendors based on accruals.
- Be emailed to both the DHS Budget Director and the DHS Program Administrator.

DHS will not permit accrual claiming in FY27 and subsequent years.

Expenditures must be invoiced within the fiscal year in which they were incurred. All invoices submitted for reimbursement must reflect expenditures incurred solely within the applicable fiscal year. Prior year costs incurred that are invoiced in the current year will be rejected.

PASSPort Invoice Review Process

The review process for all invoices includes *Level 1 Invoice*, *Level 2 Invoice*, *Level 1 Payment*, and *Level 2 Payment*. Please refer to the [DHS Invoice Review Procedure \(DHS-PB-2021-014\)](#) for more information.



Level 1 Invoice Review

The Initial Review is undertaken on all invoices by DHS Program and DSS Health Services Office (HSO) staff, which include Single Adults, Adult Families, Families with Children, Street Homeless Solutions, Special Population, and medical contracts.

Reviews completed by Programs and HSO ensure all required backup documentation was included in the monthly invoice submission, all invoices are justifiably associated with line-items within the budget, service period is correct, and that a trend analysis is performed on monthly recurring expenses (i.e., checking that recurring expenses are spread evenly or logically throughout the budget period to avoid pre-maturely spending all funds for those expenses).

Initial Review Back-Up Documents – All initial review invoices must include:

- Payroll ledger clearly demonstrating line-by-line PS costs as invoiced.
- The Equipment Template.
- Documentation of Direct Client Assistance.
- Proof of rent payment for July – November with the December invoice.

If the initial review is satisfactory and includes all required documents, the invoice will be approved at Level 1. If the required documents are not submitted at invoice submission, the invoice will be returned.

Note: If the provider has been placed on an Enhanced Review, the invoice cannot be approved until a review of backup documentation is completed. See [DHS Invoice Review Procedure \(DHS-PB-2021-014\)](#) for more information on Enhanced Review.

Level 2 Invoice Review

Program Administrators perform a quality assurance review for the accuracy and completeness of the Analyst's work. If there are no issues, the invoice is approved at Level 2 and moves to the DSS Finance Analyst queue for Level 1 Payment review.

Line-Item Sample Review

The Line-Item Sample Review is undertaken after the Level 1 Invoice Review is completed. As part of the Line-Item Sample Review, DHS staff will choose, without prior notice to the provider, a total of two OTPS or PS line items to review in more depth, which can be selected at random, on the value of the budget-line, or may be selected based on perceived risk.

- **Expense-based reimbursement contracts:** Once approved at Level 1, the invoice will move to Level 2 while Level 1 staff initiate the two line-item review. The two line-item review does not impact the processing or payment of the invoice; funds for the lines under review will not ordinarily be withheld. However, for contracts with expense-based reimbursement that are on Enhanced Review, the invoice will be held at Level 1 until the line-item review is completed.
- **Care day reimbursement contracts:** If the initial review is satisfactory and includes all required documents, Level 1 staff will initiate the two line-item review. The invoice is held at Level 1 until the line-item review is completed.

The Level 1 Program Analyst will request back-up documentation (e.g., receipts for consumables, utility bills, or subcontracts) that support the billed expense. DHS providers must submit the requested back-up documentation within seven calendar days to DHS for review. If the provider does not respond within seven business days or responds with insufficient back-up, a discrepancy will be identified in the comments section of the invoice with an instruction to deduct the discrepancy on next month's invoice (expense-based contracts) or the current month's invoice (care day contracts). No additional time will be given, and no additional lines will be reviewed.

Payment Review Process

Once an expense invoice is reviewed and approved by the Level 1 and Level 2 Program staff, the invoice moves to Level 1 Payment with a DSS Finance Payment Analyst. The approved invoice will be reviewed to determine if any adjustments or recoupment (care day advances or operating advances) should be applied in line with the period of service. Once a final payment amount is determined, the Payment Analyst confirms that sufficient funds are available in the appropriate budget code(s). If sufficient funds are available, the Level 1 Payment Analyst processes the invoice for payment approval and moves the invoice to Level 2 Approval with the area Director. If insufficient funds are available, the Payment Analyst will request additional funds be made available to successfully process the payment. Payment is approved at Level 1 and Level 2 approvals and is released by the Financial Management System for disbursement.

Returned Invoices

An invoice may be returned at any level, from DHS/DSS to the provider, for incomplete submission, variance to back-up documentation, or significant variances in recurring costs. Chronic failures on behalf of the provider to either submit or re-submit timely invoices may, at the discretion of the agency, trigger an Enhanced Review. DHS will provide information on the reason for return and what is expected in the comments section.

Catch Up Invoice

If a budget line (utilities, rent, etc.) is increased during the year and a POCR is processed and approved, a provider can “catch up” on that line in the next invoice with appropriate back-up.

For example, if a new need was approved in December for a rent increase that began in September, the December invoice you submit in January can include the approved rent for December, plus this additional rent for September, October, and November. You will add details in the invoice comments and attach relevant documentation.

June Invoice

The June invoice is required to be submitted in July as a standard monthly invoice that undergoes the standard review process, including the two line-item review. For information on annual close out and final payment, see the [Annual Closeout](#) section below.

Non-Profit Owned (NPO) Invoices

NPO sites must submit their debt service expense in an invoice separate from their monthly expense invoice. This invoice must be labeled “Debt Service.”

Enhanced Invoice Review (ER)

When a provider has failed to respond sufficiently to one or several of the reviews outlined above, or meets other criteria defined in the SIRP, such as being on an organizational or hybrid Corrective Action Plan (“CAP”), the provider or that particular shelter contract is put on Enhanced Review, and subject to rigorous monthly review. Please see [Enhanced Invoice Review Procedure \(DSS-PB-2021-004\)](#).

When a vendor is placed on ER, the vendor will be expected to submit any additional supporting documentation as requested by program staff with their monthly invoice. Following the initial review and two line-item selection, program staff will request:

- 20% of the remaining PS lines billed as a direct expense, unless 10 or fewer staff are claimed (in which case, back-up for all 10 will be reviewed).
- 15% of the remaining Other Than Personnel Services (OTPS) lines.

In the case of an organizational or hybrid CAP, the provider will stay on ER for the duration of the CAP, with DSS reserving the right to reduce the duration. Providers on any other CAP will be placed on

an initial period of ER for three months. Status will be re-assessed by the DSS Vendor Management Committee for improvement. If insufficient improvement is made, this initial period will be extended for another three months.

Selective Review

DHS staff from Family Services will select one invoice for every shelter once a year to undertake a Selective Review. This will entail an in-depth review of all expenses, across all line items, within that month, requiring similar documentation to that of the Line-Item Sample Review above. Note that during the month in which a Selective Review is being undertaken, it will replace the Line-Item review for the month, both will not be undertaken during that month.

CARES Invoice Procedure

CARES will auto-create a care day invoice on the sixth day of each month (Late Arrival Facilities are generated on a weekly basis) for all Families with Children and Adult Families Tier IIs. HERO will send a monthly email alert to the provider's Financial Officer giving them 10 business days to review, reconcile, and accept their care day claims in CARES, once the invoice is generated. Once accepted, the invoice will move through the process of approval and payment. Please note invoices cannot be approved until rosters are finalized for the billing period.

If the provider disputes any of the care days but agrees to be paid in the amount stated on the invoice with reconciliation to occur post-payment, the provider should submit their discrepancies with supporting documentation in the format provided by the HERO Care Day Certification Unit (CDCU). HERO/CDCU will investigate the discrepancies, and if care days are entitled, the provider will be compensated in the additional claims which will appear as separate line items in the following month's invoice.

Financial Officers should not reject CARES invoices, including \$0 invoices, invoices with care day discrepancies, or invoices reflecting incorrect rates. \$0 invoices are resolved through HERO/CDCU following the appropriate rate entry retroactive to the start date of service by DHS Budget, after which CARES will regenerate a consolidated invoice with the correct amounts due for all billable care days, which may include claims spanning multiple months. Care day discrepancies should be addressed through HERO/CDCU, and rate-related issues should be addressed through DHS Budget.

If the provider rejects the invoice due to disputes in care days, this may result in delayed processing and payment. In order to ensure timely payment, the provider must submit paperwork by the deadline established. Payments for CARES invoices will be processed as advance payments in PASSPort referencing the CARES invoice.

At the end of each fiscal year, DHS Budget will conduct a utilization analysis for Families with Children – Tier II and Adult Families contract budgets. This analysis reconciles care day advance payments against actual expenditures to ensure that contract budgets are appropriately funded. Providers are required to submit the actual expenditures through invoicing in PASSPort to facilitate the analysis.

Providers submitting care day invoices through CARES will certify their invoices in CARES in the "Enter PIN" section that states:

“I hereby certify that the charges reported herein have been incurred for services provided for programs administered by the City of New York acting by and through the New York City Department of Homeless Services; that all policies, procedures, and requirements to CARES data, including but not limited to the protection of confidential data, have been strictly adhered to; that the itemized invoices, supporting documents and records evidencing payment are in the files of this organization and are available to the New York City Department of Homeless Services and other entities with the requisite authority to inspect and audit such documents; that the charges are just, true and correct; and that no part thereof has been previously included in an invoice to the City of New York, paid, satisfied or otherwise settled.”

Construction Expenses

Providers may be given funds in their budgets for construction, renovation, repairs, or other work which would not qualify as normal maintenance, or, with prior approval of DHS Facilities and Logistics, a provider may modify its budget to perform this kind of work. These expenses are subject to additional review and approval. Providers must submit all aspects of the planning, design, construction, management, and coordination of the project to DHS Facilities and Logistics prior to commencement of the project for all work to be done in publicly owned facilities, or for projects which exceed \$5,000.00 in non-City/State-owned facilities. Projects in non-City/State-owned buildings which are less than \$5,000.00 do not require additional approval, and, if included in the annual review budget, such expenses should be included in the monthly expense report.

The Facilities and Logistics Construction Manager (CM) assigned to the project will first review the scope of work, justification, project schedule, and cost estimate for the renovation or repair work. If an architect, engineer, or other design professional is required, their proposal must be included in the submission. A Facilities and Logistics sign-off of this submission is required for the provider to proceed to either bidding or design work. The CM will review and approve the plans, specifications, and bids before the provider signs any construction contracts. After signing, the CM must be notified two weeks before the construction start date. The provider will update as construction progresses and report any changes to original scope or potential expense variations immediately. Changes must be approved by DHS Facilities and Logistics before executed.

During construction, all bills submitted by the vendor to the provider must be attached to the invoices submitted in PASSPort. The attachments should include a cover letter summarizing the total amount of the expense and specifying the line in the budget against which the expense will be charged. The CM and the Engineering Audit Officer (EAO) will review all bills and certify the invoice for payment (a site visit may be required before certification). The provider must pay the vendor(s) within seven days after receipt of payment from the agency. Construction expenses must be included in the final billing for the fiscal year. Projects that exceed \$100,000 may be subject to enhanced oversight by DHS Facilities and Logistics.

Submitting Invoices in PASSPort

The invoice can only be created from an **Active PO**. It is best practice to keep a list of the Active PO numbers for each contract for each fiscal year for quick reference.

The MOCS step-by-step technical guide on how to create and submit an invoice in PASSPort can be viewed here: [Submit Invoices / MOCS](#).

Provider Invoice Number

In the “Invoice Ref” field, enter the invoice reference number. For DSS-DHS purposes, include the reason for the invoice (such as “expense” or “debt service”) and the facility code the invoice with a concise shelter name along with the month and year for easy identification and analysis.

Payee Vendor and Payee Address

Review the Payee Vendor and Payee Address. Verify that the Payee Address matches the address in the Payee Information Portal (PIP).

Invoice Service Dates

The dates entered must fall within the fiscal year budget dates and must represent one month.

There should only be one invoice for each month. If there are additional expenses that were not claimed in the month incurred and paid, these expenses can be included in the current invoice to be billed. Do not submit another invoice for prior month(s).

Add Invoiceable Items

Providers have two options to invoice the line items:

- 1) **Add All Invoiceable Items** – This option adds all the line-items that are marked “invoiceable.” The line-items that will not be invoiced can be deleted from the list.
- 2) **Add An Item** – This option allows users to add specific line items one by one.

To add a line-item. Click the “Add An Item” button to open the *Add/Edit Invoice Lines* pop-up window. The **Item Label** field is mandatory. This field will detail the *Budget Line Items* marked invoiceable from the Active PO. Click the ellipsis (...) to open the Order Line Items.

If there are line-items that were not marked as invoiceable during the PO or POCR review, reach out to the Budget Analyst assigned to the contract for assistance. A POCR can be launched to mark the line-item invoiceable.

The screenshot shows the 'Add/Edit Invoice Lines' pop-up window. At the top, there are three buttons: 'Save', 'Save and Close', and 'Close'. Below the buttons is a section titled 'Invoice Line' with a dropdown arrow. The form contains several input fields: 'Item Label*' with an ellipsis button, 'Item Type', 'Order', 'Invoice Quantity', 'Unit Price' with a help icon, 'Invoiced Value', 'Units', 'Invoice Amount', 'Total PO', and 'Total Received'.

Invoice Comments

Breakdown of invoiced amount, advance recouped, and net amount paid are not visible to providers. Until a PASSPort enhancement is implemented, DSS Finance explains the breakdown in the comments section of the invoice.

Provider Certification of Invoices

The Provider Certification is completed in PASSPort. Clicking the OK button will serve as the signature and certification of the invoice.



Bridge Loans/Returnable Grant Funds

The Returnable Grant Fund offers interest-free, service fee-free loans to human service providers contracting with the City. Created in 1992, the program is managed by the Mayor's Office of Contract Services (MOCS), and loans are issued by the Fund for the City of New York (FCNY).

Access the application at [Returnable Grant Fund | MOCS](#) and email the DHS/DSS contact: bridgeloads@dss.nyc.gov.

Annual Closeout

Following the June invoice, providers have the option to make final adjustments to their approved annual budget through a POCR. This close out POCR is due by September 1st (or the next business day if September 1st falls on a weekend) and must be labeled "Close Out."

The following cannot be done with a close out POCR unless approved by DHS Programs: change salaries, move funds between PS and OTPS, restructure budget, or add new lines. Discuss your planned close out POCR with your DHS Program team prior to submission to avoid delays in approval. Once the POCR is approved and the funds moved, you may proceed with your final close out invoice. The final close out invoice follows the standard review process, including the two line-item review.

Any outstanding new need or budget modifications that are not approved by September 1st will be addressed when they are approved. Providers must not delay submission of their close out for outstanding actions.

Note: If you are able to close out your approved budget with your June invoice, it is considered your close out.

Contracts that terminate and are renewed for the same program in the middle of the fiscal year will be closed out at contract termination.

Note: If a site changes population during the fiscal year, the provider must submit a close out for the period up to the change in population. This is required even if the annual budget does not change.

Audits

Providers are required to comply with the additional audits and financial reporting requirements set forth in their city agency contract(s). In addition to the required audits/reviews by a provider's independent Certified Public Accountant (CPA), DHS may in its sole discretion conduct its own programmatic or financial audits of providers.

The DSS Office of Audit and Quality Assurance Services (OAQAS) routinely conducts annual financial and compliance audits of providers externally through its contracted CPA firms or internally through the Office of Audit Services' Bureau of Internal and Contracted Audits (OAS/BICA). These audits assess provider compliance with contract terms and claiming requirements. The auditors review the appropriateness, reasonableness, and allowability of the billed expenses. Providers and/or contracts for audit are identified following a risk-based model as determined by ACCO, Finance, CCM, ORCA, DHS Programs, and/or Audit.

In addition to OAS/BICA's audits, DHS Program staff (DHS Program Analyst and Program Administrator) conduct monthly reviews of submitted invoices in accordance with the SIRP for Personnel Services (PS) and Other Than Personnel Services (OTPS) expenditures claimed to DSS. To assist in this review and in addition to site visits, DHS Program staff may request back-up documentation for line-item expenditures for one or more invoices in accordance with the SIRP (refer to sample list below).

Requested documentation in an audit by contracted CPA firms, DSS' OAS/BICA, or as part of the monthly review of submitted invoices may include the items listed below.

The list below is not all inclusive; the auditors or the invoice reviewers may ask for additional documents during the audit or invoice review.

A. General Organizational and Financial Documents

1. Organizational charts
2. Personnel policy and records, including policies on hiring of employees, salary increases, bonuses, etc.
3. Accounting manual, including policies on purchasing/disbursements, receipts/revenue, etc.
4. Timekeeping Manual
5. Payroll Manual
6. Audited Financial Statements (Balance Sheet and Income Statement)
7. Latest Single Audit Report, and Management Letter, if applicable.
8. General ledger
9. Trial balance
10. Chart of accounts
11. Bank reconciliations
12. Grouping/Mapping of general ledger accounts
13. Reconciliation of actual costs and general ledger balances
14. Payroll Periods and Pay Dates
15. List of authorized check signatories
16. List of authorized credit card holders

17. Executed contract, amendments, modifications, and scope of work
18. Approved final budget for the contract audited
19. Written justification for major increases in contract budget line items
20. Roster of all active clients during the year audited

B. Documents Related to Personnel Services (PS), Payroll, and Fringe Benefits

21. Personnel Files with salary rates of all employees billed to the DSS contract during the year audited
22. Schedule of pay increases and bonuses paid during the year audited, if any
23. IRS Form W2s and W-941s of all employees billed to the DSS contract during the year audited
24. PS allocation schedule and summary of allocation basis/methodologies used
25. Approval document from DSS for the PS allocation methodologies
26. Timesheets
27. Fringe Benefits schedules and all supporting documents
28. Payroll registers
29. Labor distribution reports
30. Check registers
31. Bank Statements
32. Direct Deposit authorization forms, if applicable
33. Cancelled checks or Electronic Fund Transfer (EFT) documents

C. Documents Related to Other Than Personnel Services (OTPS)

34. Invoices for OTPS expenses claimed to the DSS contract
35. Indirect Cost Rate (ICR) approval letter from MOCS/CIT and other ICR supporting documents
36. OTPS allocation schedule and summary of allocation basis/methodologies used
37. Approval document from DSS for the OTPS allocation methodologies
38. List of Consultants and Subcontractors and brief description of services provided
39. Market research or competitive bidding supporting documents for purchase of goods and services over the specified amount in the Standard Health and Human Service (HHS) contract or in the Procurement Policy Board (PPB) rules, as applicable
40. Inventory maintenance procedures for Office Supplies, Program Supplies, Client Supplies, Food, etc.
41. Purchase requisition or purchase order
42. Bill of lading, delivery/receiving reports
43. Payment voucher or payment request form
44. Check registers
45. Bank Statements
46. Cancelled checks or Electronic Fund Transfer (EFT) documents
47. Cash disbursement ledgers
48. Aging of Accounts Payables
49. Schedule of Accrued Expenses
50. For Rent Expenses:
 - a. Office/Property lease / rental agreement
 - b. Allocation Schedule, if amount is allocated
51. For Insurance Expenses:
 - a. Insurance Billing statements/invoices
 - b. Allocation Schedule, if amount is allocated

- c. Insurance binders/policies which may include the following, among others:
 - Comprehensive Commercial General Liability Insurance policies/certificates and premiums summary sheet
 - Worker's Compensation and Disability Benefits document(s)
 - Unemployment Insurance document(s)
52. For Equipment/Fixed Asset Expenses:
 - a. Equipment lease / rental agreements
 - b. Schedule of Fixed Assets
53. Consultant and subcontractor agreements
54. Supporting documentation for all other budgeted line items, including, but not limited to: Audit Fees, Client Supplies/Activities, Facilities, Repairs and Maintenance, Incidentals, Office Supplies, Program Supplies, Recruitment, Security, Staff Training, Transportation/Vehicle, and Utilities - Water/Sewer, Heating, Electric, Gas

Line-item expenditures that are submitted but cannot be documented **will not be reimbursed**. The DSS Accountability Office (DSS AO) may be consulted for guidance during document review efforts by DHS Program staff.

Unallowable Expenses

Examples of unallowable expenses that should **not** be included in PS or OTPS claims are listed below:

1. Expenses incurred for the fiscal year but not recorded in the general ledger or books of record in the correct fiscal year
2. Expenses not incurred in the fiscal year
3. Expenses not incurred in accordance with terms of the contract
4. Expenses not incurred for the program or incurred for another program or location (non-program expense)
5. Expenses claimed but not budgeted in the fiscal year (no approved budget line for expense claimed)
6. Expense claimed for a purchased item not received as of June 30
7. Entertainment costs including lunches, dinner, staff parties, holiday parties, parties for departing staff
8. Gifts for clients/vendors
9. Gifts for staff
10. Fines
11. Penalties
12. Finance charges
13. Interest expenses
14. Late fees
15. Sales taxes
16. Association/membership dues
17. Cost of incentive compensation/bonuses without prior agency approval
18. Fund raising costs
19. Capital constructions costs
20. Personal costs including but not limited to personal travel expenses, personal food and beverage charges, repair on a personal vehicle, rental expenses for personal apartments, and staff childcare expenses.

Agencies receiving government funds are held to a much higher degree of accountability from both the general public and elected officials. As a result, lower standards of materiality are to be used when reporting questioned costs/audit disallowances and fraud. All questioned costs/audit disallowances are to be deemed material, and any fraud that the contractor or auditor is aware of must be reported to the agency immediately.

Maintenance of Records / Document Retention Requirements

The standard HHS contract contains provisions on document retention for providers who have contracts with City Agencies as follows:

- A. The providers are required to maintain separate and accurate books, records, documents and other evidence, and to utilize appropriate accounting procedures and practices, which sufficiently and properly reflect all direct and indirect costs of any nature expended in the performance of a provider's agreement.
- B. The providers are required to retain all books, records, and other documents relevant to a provider's agreement for six years after the final payment or expiration or termination of the provider's agreement, or for a period otherwise prescribed by Law, whichever is later. In addition, if any litigation, claim, or audit concerning an agreement has commenced before the expiration of the six-year period, the records must be retained until the completion of such litigation, claim, or audit. Any books, records, and other documents that are created in an electronic format in the regular course of business may be retained in an electronic format.
- C. At any time during a provider's agreement or during the record retention period, the City, including the Department and the Department's Office of the Inspector General, as well as City, State, and federal auditors, and any other persons duly authorized by the City shall, upon reasonable notice, have full access to and the right to examine and copy all books, records, and other documents maintained or retained by or on behalf of the provider.

Market Research and Competitive Bidding Requirements

Market research or competitive bidding for the purchase of goods and services is required over a specified threshold amount as stated in the Standard HHS contract or in the PPB rules, whichever is applicable.

Moreover, according to the [NYC Comptroller's Directive #2: Cost Reimbursable Contract Payment Request Audits](#), audit procedures for direct materials and supplies include the review of material and supply requests to determine that competitive bidding was used if required by the contract, that the purchases were actually made from the lowest bidder or were otherwise reasonable.

The market research and bidding requirements for procurements by providers as mentioned in the standard HHS contract is as follows:

- Procurement greater than \$25,000 requires three written estimates.
- Procurement between \$5,000 and \$25,000 requires market research to be performed.

The monetary thresholds apply to payments made or obligations undertaken in the course of a one year period with respect to any one person or entity. Payments made or obligations undertaken will not be artificially divided in order to avoid the requirements of market research or bidding.

Note: Some contracts may have the market research/bid provision omitted; in this case the PPB rules apply.

Effective July 1, 2017, the City of New York Standard Audit Process Guide (SAG) is the primary source for guidance on audit planning, execution, reporting, and follow-up procedures for auditors, auditees, and agencies. The full policy can be found at this link: [The City of New York Standard Audit Process Guide](#).

For more information on allowable and unallowable expenses, refer to:

- [NYC Comptroller's Directive #2: Cost Reimbursable Contract Payment Request Audits](#)
- [City of New York Health and Human Services Cost Policies and Procedures Manual](#)

Limitations on Use of Funds

1. **Proper purposes.** No funds obtained through the City contract shall be spent for any expense not incurred in accordance with the terms of the contract. All such funds shall be administered in accordance with the Fiscal Manual.
2. **Real property.** No funds obtained through the contract shall be spent for the purchase of any interest in or improvement of real property, unless included in the budget or otherwise authorized in writing by the Department.
3. **Disallowed costs.** Any cost found by the Department, the City, or any auditing authority that examines the financial records of the provider to be improperly incurred, including but not limited to Improper Related Party Transactions, shall be subject to reimbursement to the City. Failure to make said reimbursement shall be grounds for termination of the contract.

Extent of Competition Required

Provider shall retain records which detail the method of procurement, the basis for selection, or rejection of a provider, consultant, or supplier and the basis for the contract price. If Federal or State Laws require procurement methods other than those set forth herein, then the provider shall also comply with such procurement methods.

Inventory Maintenance Procedure

At the commencement of the contract agreement or at contract renewal, all providers are required to submit an inventory maintenance procedure for Department review and approval. This procedure shall be designed to ensure that the provider maintains accurate records to account for all equipment, furnishings, and supplies purchased with Department funds. The inventory maintenance procedure

shall include all the fields captured on the [Provider Inventory Management Form \(DHS-115\)](#), which is inclusive of the following controls:

1. All goods received must be recorded in inventory records.
2. A receiving report shall be prepared for every item purchased and shall include but not be limited to evidence that someone counted the items received and physically inspected the items to ensure they were received in good condition. The person preparing the receiving report shall be an individual independent of the provider's purchasing function.
3. The receiving report shall be compared against the invoice to ensure that only items delivered are paid for.
4. Supplies shall be kept in a secured area; access to such area shall be restricted to only those employees authorized by the Program Director; and all inventory issuances shall be authorized by the Program Director or his/her designee (only one person may be designated for this function).
5. All equipment, furnishings and supplies shall be delivered directly to the facility unless otherwise authorized by the Department in writing.
6. Provider shall maintain and, as necessary, replace all furnishings and equipment.
7. Provider shall furnish to the Department, on an annual basis for the term of this agreement and any renewal term, an inventory of all furnishings, equipment, and supplies purchased at a cost of \$500 or more with a useful life of two years or more and all electronics and security equipment onsite as of budget submission.

REFERENCES, RESOURCES, AND LINKS

Audit

- [City of New York Standard Audit Process Guide](#)
- Code of Federal Regulations: [2 CFR Part 200 - Cost Principles and Audit Requirements](#)
- Code of Federal Regulations: [2 CFR Part 200 Subpart F - Audit Requirements](#)
- [NYC Comptroller's Directive #2: Cost Reimbursable Contract Payment Request Audits](#)

DHS/DSS Documents

- [Adjustment and Deduction Changes for the Invoice Review Process \(DHS-DM-2025-004\)](#)
- [Care Day Reconciliation Report \(DHS-131\)](#)
- [CARES Financial Officer Training](#)
- [Enhanced Invoice Review Procedure \(DSS-PB-2021-004\)](#)
- [Guidance on Back-Up Documentation for Invoice Line-Item Sample Review](#)
- [Guidance on General Ledger Requirements](#)
- [Inventory Management Procedure \(DHS-PB-2022-006\)](#)
- [Invoice Review Procedure \(DHS-PB-2021-014\)](#)
- [Knowledge Base](#)
- [Maintenance Policy \(DHS-PB-2021-001\)](#)
- [Master Workbook](#)
- [Provider Inventory Management Form \(DHS-115\)](#)
- [Shelter/Facility Inventory Template \(DHS-114\)](#)
- [Subcontracting FAQ](#)

Mayor's Office of Contract Services (MOCS)

- [MOCS website](#)
- [City of New York Health and Human Services Cost Policies and Procedures Manual](#)
- [Returnable Grant Fund](#)
- [Standard Health and Human Service Invoice Review Policy](#)

M/WBE Marketplace

- [M/WBE Home - M/WBE - NYC Business](#)

NYS OTDA

- [NYS OTDA Administrative Directive Memorandum 17-ADM-04](#)
- [NYS OTDA Administrative Directive Memorandum 23-ADM-06](#)
- [NYS OTDA Administrative Directive Memorandum 23-ADM-06 Attachment 1 - Fiscal Profile and Budgeting Instructions](#)
- [Shelter Management System \(SMS\)](#)
 - SMS New User Access: ferrisl@dss.nyc.gov
 - SMS Helpdesk: smshelpdesk@otda.ny.gov

PASSPort

- [Create and Submit Invoice Deductions](#)

- [Learning to Use PASSPort](#)
- [PASSPort Financials](#)
- [PASSPort Registration](#)
- [Request an Advance for HHS Contracts](#)
- [Set-Up Your Fiscal Year Budget](#)
- [Subcontracting in PASSPort](#)
- [Submit a Budget Modification](#)
- [Submit Invoices](#)

Payee Information Portal (PIP)

- [Payee Information Portal \(PIP\)](#)
 - Enrollment: vendorenrollment@cityhall.nyc.gov
 - Technical Assistance: PIP@fisa-opa.nyc.gov

Procurement Policy Board

- [Procurement Policy Board Rules](#)

ServiceNow

- [ServiceNow](#)
 - Helpdesk: NYCHelp@doitt.nyc.gov

Training

- MOCS: [FY26 Budget Submission for Providers](#)
- DHS Absorb: [Fiscal Budget Curriculum](#)
- DHS Absorb Access: opdi_unit@dhs.nyc.gov

APPENDIX 1

Quick Guide to Timing Financials Tasks in PASSPort

System controls ensure that Agencies and vendors/providers are able to work from an accurate and approved PO (contract budget).

Can I....							
When....		Initiate a Budget Modification / POCR	Configure an FCCR	Initiate an Invoice	Initiate an Advance	Initiate a Negative Amendment	
	Budget Modification / POCR Pending	No	No. The POCR must be cancelled or completed/approved before the FCCR is configured.	No	No	No	Yes
	FCCR Pending	No. The FCCR must be cancelled or approved.	No. The initial FCCR must be completed first.	No	No	No	No
	Invoice Pending	Yes. Encumbrance Only	Yes*	Yes	Yes	Yes	Yes
	Payment Pending	Yes. Encumbrance Only	Yes*	Yes	Yes	Yes	Yes
	Advance Pending	Yes	Yes	Yes	Yes	Yes	Yes
	Negative Amendment Pending	No	No	No	No	No	No

* Please note that some rules have been relaxed until the end of FY24 to allow for certain actions.

APPENDIX 2

DHS Approved Titles

TYPE	PROVIDER EMPLOYEE TITLES	PASSPORT TITLES
Staff in Administration titles have responsibility for multiple programs and sites, regardless of where their office is situated. These staff are subject to ICR and will not be approved on the Personnel Service section of the budget.		
ADMINISTRATION	Director of Multiple Shelters, Assistant Vice President, Vice President, Senior Vice President, Regional Director	Director of Program Operations
ADMINISTRATION	Accountant/Bookkeeper/Business Manager	Accountant/ Bookkeeper
ADMINISTRATION	HR Specialist/Time Keeping	Human Resources Specialist
ADMINISTRATION	Quality Assurance	Quality Assurance
ADMINISTRATION	Administrative Assistant Secretary	Administrative Assistant
ADMINISTRATION	IT Person	IT Technician
Staff in Social Service titles provide direct services to clients in DHS sites and dedicate 100% of their time to one site. Exceptions exist for allocated titles with oversight of multiple smaller sites – please discuss with DHS Programs.		
SOCIAL SERVICES	Shelter leadership that manage the site 100% of the time Executive Director (Not CEO) - FTE that manage the shelter 100% Vice Presidents - FTE that manage the shelter 100% Program Director Site Administrator	Program Director
SOCIAL SERVICES	Assistant Program Director	Assistant Program Director
SOCIAL SERVICES	Director of Social Services Assistant Director of Social Services	Director of Social Services
SOCIAL SERVICES	Social Services Supervisor Case Manager Supervisor Team Leader	Case Manager Supervisor
SOCIAL SERVICES	Senior Case Manager	Senior Case Manager
SOCIAL SERVICES	Case Manager	Case Manager
SOCIAL SERVICES	Bilingual Case Manager	Bilingual Case Manager
SOCIAL SERVICES	Housing Coordinator - supervisory capacity Housing Director Housing Supervisor	Housing Supervisor
SOCIAL SERVICES	Housing Specialist Housing Coordinator	Housing Specialist
SOCIAL SERVICES	Intake Worker	Intake Worker
SOCIAL SERVICES	Employment Specialist Income Building Specialist	Employment Specialist

	Income Building Specialist Supervisor Vocational Specialist	
SOCIAL WORK	Director of Client Care Coordinators	Director of Client Care Coordinators
SOCIAL WORK	License Clinical Social Worker Supervisor of Client Care Coordinators Social Worker Supervisor	Social Worker Supervisor
SOCIAL WORK	LMSW/ Client Care Coordinators/Social Workers	Social Workers
CHILD CARE	Licensed Teacher	Educational Coordinator
CHILD CARE	Unlicensed Teachers	Teacher's Aide
CHILD CARE	Child Care Staff for Infants and Toddlers	Child Care Provider
RECREATION	Director of Recreation	Director of Recreation
RECREATION	Recreation Worker Residential coordinator Recreation Specialist Youth workers	Recreation Worker
PARALEGAL	Immigration Case Manager	Immigration Case Management
RESOURCE COORDINATOR	Client Navigator	Client Navigator
SHELTER OPERATIONS	Manages both Security and Maintenance Director of Operations Service Coordinator House Manager	Facility Manager
OPERATIONS	Shift Supervisors (<i>Not Security Staff</i>)	Shift Supervisor
MAINTENANCE	Director of Maintenance Facility Coordinator	Director of Maintenance
MAINTENANCE	Maintenance Supervisor	Maintenance Supervisor
MAINTENANCE	Assistant Maintenance Supervisor	Assistant Maintenance Supervisor
MAINTENANCE	Maintenance Worker Custodian	Maintenance/ Custodian
MAINTENANCE	Porter	Porter
MAINTENANCE	Housekeeping	Housekeeping
SECURITY	Senior Shift Supervisor Security Shift Supervisor Security Supervisor Assistant Shift Supervisor Assistant Security Supervisor	Security Supervisor
SECURITY	Residential Aide	Residence Worker
SECURITY	Security Officer Safety Monitor	Security
KITCHEN	Cook	Cook
KITCHEN	Prepares Pre-packaged meals	

	Resident Aide that serves meals	
MVO	Driver	Driver

APPENDIX 3

Item and Sub-Item Categories

Item Category	Sub Item Category	Budget Line Item	Additional Information
Personnel Service Salary	Administration	Director of Program Operations, Program Director, Assistant Program Director, Administrative Assistant, Accountant / Bookkeeper, Computer/Data/Statistical Specialist, IT Technician, Utilization Review/Quality Assurance (Program Administration), Clinical Coordinator	# of FTE
	Social Work/Counseling	Social Worker Supervisor, Social Worker Masters Level (Client Care Coordinator), Job Coach/Employment Specialist	# of FTE
	Child Care	Childcare Provider	# of FTE
	Recreation	Recreation Coordinator, Supervisor - Social Svcs (Youth Supervisor), Teacher-Other (Tutor), Teacher-Other (Computer Lab Instructor)	# of FTE
	Direct Care/Case Management	Director of Client Engagement, Case Manager Supervisor, Case Manager, Housing Specialist, Employment/Education Specialist, Computer Literacy Specialist, Peer Specialist	# of FTE
	Security	Director of Security, Security Supervisor, Residence Worker, Security Guard	# of FTE
	Maintenance	Facility Manager/Coordinator, Maintenance Coordinator, Porter	# of FTE
	MVO	Driver	# of FTE
	Kitchen	Food Service Worker, Cook, Food Service Manager	# of FTE
Personal Service Fringe Benefits	Fringe Benefits	Fringe Benefits	% of Fringe Benefit
Operations and Support	Office Equipment	Office Equipment Purchase/Replacement/Lease, Office Furniture Replacement and Purchase, Copier, Fax, Computer	
	Client Supplies/Furniture	Laundry and Replacement Linen, Client Furniture (Purchase and Replacement), Client Supplies, Program Supplies	
	Office Expenses	Insurance, Recruitment and Advertising, Postage, Staff Training, Staff Transportation, Office Supplies	

Item Category	Sub Item Category	Budget Line Item	Additional Information
Operations and Support	Maintenance/Repair	Maintenance Equipment Replacement, Office Equipment Repair, Miscellaneous Repairs (Directly Paid), Miscellaneous Repairs (Contracted), Maintenance Supplies, Janitorial Supplies	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
	Vehicle Expenses	Vehicle Rental/Lease, Vehicle Insurance, Gasoline, Vehicle Maintenance and Repair	
Operations and Support: Client Transportation	Client Transportation	Client Transportation	
Utilities	Utilities	Telephone, Internet Connectivity, Bundled Communications, Electricity, Oil/Gas, Water/Sewer	
Professional Services	Professional Costs	Accounting, Legal, Single Audit Fees, Consultants	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
OTPS Contracted Services	Food	Food	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
	Contracted Security	Contracted Security	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
	Mechanical System Contracts	HVAC/Boiler System Maintenance, Emergency Generator Maintenance, Fire Detection/Suppression/Central Station, Extermination Contract, Elevator Maintenance	Specify Contractor Name and 65A/Subcontractor Approval, if applicable
	Medical and Other Services (Specify)	Contracted Medical Services, Temporary Staffing Agency Services, Language Services, IT Services, etc.	
Indirect Costs	Indirect Costs	Indirect Costs/Admin Overhead	% of Accepted ICR
Rent	Rent	Rent	Specify the Address(es)/ Location
	Real Estate Taxes	Real Estate Taxes	Specify the Address(es)/ Location
	Debt Service	Debt Service	Specify the Address(es)/ Location
	Start-up Amortization	Start-up Amortization	