

FY 2023 BUDGET REMINDERS (NON-DISCRETIONARY CONTRACTS)

- CBOs must submit: General Liability Insurance Certificate for \$1 million dollars with the policy's endorsement; proof of: Worker's Comp, Disability Ins and Broker's Certification to dycdinsurance@dycd.nyc.gov. See the sample package on DYCD's website for approved wording
- If a CBO wants to participate in the **Central Insurance Program (CIP)**, 4.5% of the total budget must be allocated to CIP (CBOs will NOT be required to submit proof of insurance) CIP covers Liability, Worker's Compensation, Disability and Paid Family Leave Coverage for budgeted staff only.
- **Personnel Services Tab:** The Annual Salary must reflect the staff member's total yearly earnings, not just the portion that's allocated to the contract.
 - Annual Hours Column must reflect the staff member's total yearly hours worked at the CBO, not just the portion of hours that's allocated to the contract.
 - Hourly Rate cannot be below The City's minimum hourly wage of \$15
 - If a CBO is allocating funds for salaries, the budget MUST list an amount for Fringe Benefits
 - **Fringe Benefits** – minimum rate 7.99% (7.65% to cover FICA and .34% MTA tax) and maximum rate 35% of Salaries (may include Worker's Compensation, Disability, Unemployment Insurance, Medical, Life & Pension Benefits)
 - **If a CBO is utilizing the services of the Fiscal Agent (YMS)**, who is responsible for CBOs accounting, the minimum Fringe Benefit Rate of 12.99% of salaries must be allocated
 - **If a CBO is not allocating funds for Fringe Benefits**, a letter stating that the CBO will take the responsibility for paying Fringe Benefits must be included with the budget
- **Operations & Support Tab**
 - **Facilities Repairs and Maintenance-** No renovation or construction projects may be paid with funds from DYCD contracts unless otherwise specified in the contract
 - **Client Stipends and Incentives** are for participants of the Program only and cannot be paid to staff or volunteers. Providers must attach a breakdown and justification to the documents tab
 - **Equipment:** computers, including software maintenance, service contracts, rental & licensing fees for office equipment, furniture, cameras, printers. etc., The CBO must list all items to be purchased on budget
- **Professional Services Tab**
 - Includes Accounting, Legal and Audit Costs. Audit Cost Allocation Form is **no longer required** to be submitted for budget approval. Funds cannot be used for litigation expenses, legal settlements, or legal judgments. Allocations for AmeriCorps or CityYear must be budgeted to this category
- **Rent Tab**
 - CBO must submit a Space Cost Allocation (SCA) form that outlines how the cost was calculated based on square ft usage, floor plan, a copy of a current Lease/DOE Permit and SCA attestation. If a CBO is paying mortgage, they must submit a copy of the Mortgage Statement. CBOs can charge for building maintenance and must attach a breakdown of maintenance fees & complete a Space Rental Form.
- **Contracted Services Tab:** *Consultants, Subcontractors and Vendors may be corporations, nonprofit organizations, or individuals. The City requires Subcontractors to be registered in PIP but does not require PIP registration for Consultants or Vendors.*
 - **Consultant:** A consultant hired on a health and human service contract is often a subject matter expert and does not perform or directly deliver a part of the prime contractor's programmatic contractual obligations. For each consultant listed on the budget, a copy of a DYCD Consultant Agreement Form along with the consultant's resume must be submitted.
 - **Consultant Agreement Modification Form** is required when a CBO is adjusting amount to a consultant listed on the approved budget
 - **Subcontractor:** A Subcontractor hired on a health and human service contract is hired to perform or directly deliver a part of the prime contractor's programmatic contractual obligations. For each subcontractor listed on the budget, a copy of a signed DYCD Sub-Contractor Agreement Form, listing the subcontractor's EIN# and Board of Directors (or resume) must be submitted. **Every subcontractor must be registered in Payee Information Portal (PIP) www.nyc.gov/pip**
 - **Subcontractor Agreement Modification Form** is required when a CBO is adjusting amount to a subcontractor listed on the approved budget
 - **Subcontractors with value above \$20,000, must:**
 - 1.be prequalified in HHS Accelerator, and
 - 2.upload and attach the Subcontract Agreement with a copy of the letter of confirmation from the Procurement Unit to the fiscal year budget

- **Vendors:** A vendor hired on a health and human service contract provides non-programmatic services or goods.
- **Unallocated Funds Tab** (providers do not have access to funds allocated to this tab) includes allocations for the Central Insurance Program (CIP), Van Maintenance and Fiscal Agent Services. These items are covered and paid by DYCD and are non-reimbursable to the Provider. Exception: Allocations for Subcontractors pending a fully executed Subcontractor Agreement should be made to this tab and reallocated once the agreements are available.
- **Fiscal Agent Fee Schedule:** Effective 7/1/18 the Fiscal agent fee has changed. Separate fees must be allocated for each individual budget, see below.

Contract Dollar Value	Fiscal Agent Service Fees
\$2,500 -\$25,000	\$420
\$25,001 and over	3% (of each budget)

- **Indirect Rate Tab:** Effective 7/1/19 the City of New York has adopted a Health and Human Services Cost Policies and Procedures Manual (“Cost Manual”) to provide uniform cost rate guidance for health and human service contracts. The Cost Manual can be found at nyc.gov/nrc . **CBOs under the Fiscal Agent, YMS, cannot allocate Indirect Cost to their DYCD contracts *without ICR Attestation***