

## FY 2021 HHS Accelerator Financials Fiscal Manual: Summary of Changes

Updates as of 09.21.2020\*\*\*

1. *DYCD Mailing Address update (Page 1, 51) \*\*\**
  - Provider Refunds Due: Providers must issue a check payable to the NYC Department of Youth and Community Development. The check is to be sent to: **DYCD/CAFD Attention: Erick Nieves** 2 Lafayette, 19th Floor, New York, NY 10007
2. *Cover Sheet & Introduction and Overview (Page 1, 4)*
  - Effective FY21 (7/1/2020) programs transitioning into HHS Accelerator Financials:
    - Neighborhood Development Area
    - Literacy
    - WIOA contracts Program Year 2020 & Fiscal Year 2021 (OSY- Train & Earn and ISY- Earn & Learn)
  - All Human Service contracts will be in HHS Accelerator Financials, except Discretionary.
3. *Forms (Page 3)*
  - FY21 Budget forms:
    - New requirements added to Space Rental Cost Allocation Form: Total Square Footage, Square Footage by Program and Attestation of Direct Cost
  - New form WIOA Salaries and Wages Justification Details (Page 3, 46)
  - New form CSBG HHS Invoice-Attachment (Page 3, 46)
4. *Initial Advances (Page 5, 29, 44)\*\*\**
5. *Audit & Internal Review Unit (Page 5)*

Name change: Previously Contract Agency Audit Unit. Content update.
6. *Personnel Services Tab (Page 10)*
  - Cost allocation content update
  - New York City Minimum Wage **\$15**. Prior years deleted. New York State Department Labor link provided
7. *Limitation on Salary for Federally Funded Contracts (CSBG, CDGB and WIOA) (Page 12)*

Effective January 1, 2020 must not exceed **\$197,300**.
8. *Client Stipends and Incentives/Bonus: WIOA Contracts Only (Page 16, 48)*

See content update.
9. *Equipment Tab (Page 17)*
  - CDBG Requirements
  - WIOA Requirements
    - Equipment valued at **\$5,000 or more** may not be budgeted or purchased without prior approval from DYCD, which is also subject to obtaining approval from the **New York State Department of Labor (NYS DOL)**
10. *Professional Services Tab (Page 18)*

Audit Expense: Providers subject to the provisions of OMB Super Circular; expending **\$750,000** or more may only allocate a portion of the Single Audit Report cost to their federally funded contracts.
11. *Rent Tab. Space Costs/Other (Page 18)*

- Rent or mortgage expense greater than the amount stated in the mortgage, lease, or month-to-month rental agreement is **not** allowed
  - Space Rental Cost Allocation Form FY21 additions: Total Square Footage, Square Footage by Program and Attestation of Direct Cost
12. **Contracted Services Tab (Page 19-20)**  
Policy and definitions for Consultants, Subcontractors and Vendors are governed by the Nonprofit Resiliency Committee.
- Nonprofit Resiliency Committee & Subcontract Agreement template links provided
13. **Unallocated Funds (Page 20)\*\*\***
- Added categories: Subcontractor Agreements (pending approval), Rent (pending Lease agreement), Consultant (pending agreement)
14. **Indirect Rate (Indirect Costs) (Page 22)**
- Link [Nonprofit Resiliency Committee Indirect Implementation](#)
  - Providers under the Fiscal Agent may not budget Indirect Costs
15. **Bookkeeping Practices and Procedures (Page 26)**  
Separate accounting records definition.
16. **Employees Personnel Files (Page 28)**  
Fingerprint Clearance- for employees with direct contact with youth or as required in the contract.
17. **Purchasing Requirements/Competitive Bidding (Page 32-33)**
- Federal Funding Only: Federal purchasing threshold increased from \$3,500 to **\$10,000**
  - Section deleted- Purchases of \$1 or greater for CSBG Funded Contracts
18. **Policies and Procedures for Use for Credit/Debit Cards (Page 36-37)**  
Additional policy recommendations.
19. **Suggested Petty Cash Control Procedures (Page 40)**  
Additional suggested controls.
20. **Required Documents When Submitting Invoices (Page 45)**
- New form WIOA Salaries and Wages Justification Details link
  - New form CSBG HHS Invoice-Attachment link.
    - CSBG Program Areas with Corresponding CSBG Budget Codes
21. **WIOA Year-End Close Out Requirements (Page 52-53)**  
A financial report is required **Ninety (90)** days after the expiration of a funding period or the termination of a contract as per Title 20 Code of Federal Regulations (CFR) WIOA final rule section 667.300(d).
22. **Reporting and Audit Requirements (Page 58-60)**
- Additional Audit/FFR criteria sources listed, OMB link.
  - Standard Audit Guide content update & link
  - New York State Requirements: Chart updated
  - Federal Requirements
    - OMB Super Circular requirement updates
    - Added Catalog of Federal Domestic Assistance codes (CFDA Numbers)
  - Removed, Technical Assistance section

