

FY 2021 HHS Accelerator Financials Fiscal Manual: Summary of Changes

Updates as of 02.26.2021***

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, 2021 must not exceed \$199,300.

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. *Invoice due dates: 15th of the month no later than the 30th* **(Page 46)*****

22. *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).

23. *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