

FY 2024 **DISCRETIONARY** BUDGET REMINDERS (CCMS)

- 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.
- **EIN# (Employee Identification Number)** - must be listed on the budget
- **SUI# (State Unemployment Insurance)** - must be listed if salaries are indicated on the budget
- Budgets with PO Box address are not acceptable
- **Personnel Services:** The Annual Salary must reflect the staff member's **total** yearly earnings, not just the portion 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 8.25% (7.65% to cover FICA and .60% 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 13.25% 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
- **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 approved by City Council and DYCD's Procurement Unit (attach the Procurement approval letter to the fiscal year budget) and 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 also be prequalified in HHS Accelerator
- **The maximum value that can be allocated to the Consultants and Subcontractor lines is 30% of the total contract value, combined.**
- **Stipends** 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
- **Vendors** are entities retained to provide non-program services, such as security, cleaning, accounting. List the fee allocated to each vendor and provide a description of services
- **Consumable Supplies:** office & maintenance supplies, i.e. pens, stationery, books
- **Equipment Purchases:** computers, furniture, cameras, printers. etc., the CBO must list all items to be purchased on budget
- **Equipment Other:** computer software, maintenance service contracts, rental & licensing fees for office equipment
- **Space Cost:** 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.
- **Travel:** CBOs can charge for local travel for the employees and for the car maintenance fees for business owned vehicles used for DYCD purposes. The automobile Insurance Certificate must list DYCD & City of New York as additional insured.
- **Other Costs:** printing, postage, t-shirts, uniforms, sports supplies, refreshments, awards, General Liability Insurance for CBOs not in CIP. Audit costs should also be allocated to Other Costs and Audit Cost Allocation Form is **no longer required** to be submitted for budget approval
- **Indirect Cost:** the maximum allowable rate for discretionary providers is 10% of the total award.
- **CBOs under the Fiscal Agent, YMS, cannot allocate Indirect Cost to their DYCD contracts without signed ICR attestation**
- **YMS Fee Schedule: Effective 7/1/18** the Fiscal agent fee has changed. Separate fees must be allocated for each individual budget:

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

- Providers who only have standalone Discretionary Contracts under \$25,000 will be automatically assigned to YMS with no fee charged