PROGRAM EXPENSE REPORT SUMMARY (PERS)
Instructions: Microsoft Excel

DYCD utilizes the Program Expense Report Summary (PERS) to detail and track expenditures of funded Community Based Organization (CBO) provider's goods and services. A CBO is required to list all program related expenses on the PERS form. The report is analyzed by a Fiscal Analyst to determine whether the expenses submitted are appropriate for its contract's services, and are within the approved budget. It is the instrument used to determine the amount of funds that will be reimbursed on a monthly and/or quarterly basis.

PERS submissions are required once the contract is registered. The PERS reports are due by the 15th day of the following month or quarter. Contracts less than $50,000 have the option to submit PERS Quarterly. A hard copy original PERS must be submitted with two signatures.

The Fiscal Manual contains the fiscal policies and procedures to be adhered to by CBOs contracted by DYCD. You may retrieve the Fiscal Manual, PERS, budget, budget modification and all other forms and financial documents from the DYCD's website at:

http://www.nyc.gov/html/dycd/html/resources/cbo.shtml

Please mail your PERS to:

Department of Youth and Community Development
Contract Agency Finance Division
123 William Street 18th floor
New York, New York 10038

Please review Section One of the Fiscal Manual – Budget Overview for a description of expenses to be charged to the appropriate budget categories.

PAGE 1: PERS SUMMARY Page 1 (TAB: SUMMARY)

1. Complete the top portion of the PERS by entering the CBO's Name, Address, Budget Period, DYCD ID# and Budget Code.

2. Enter the Month and Year for which expenses are being reported. Quarterly PERS submission must reflect the quarter being reported.

3. Enter your approved line item budget under the column Approved Budget Total. Totals will be calculated automatically.

4. The bottom section of the PERS should be completed and signed by the preparer and the Executive Director. DYCD will only accept **original** PERS. Please be sure to include the telephone number, extension and email address.

5. Complete Page 2 to Page 6. Individual category expenses will automatically calculate and transfer to Page 1 under the column Expended this Period.

Notes:

- DYCD PERS must be prepared on a cash basis. Expenses should be reported on the PERS for the month in which the check was issued or, in the case of credit or debit cards, the month in which the payment was made. For example, a PERS submitted for the month of October should reflect checks issued in October.

- There are circumstances where checks are allowed outside the PERS submission period and overlap a fiscal year. During the year end close out, a CBO may have a payroll service period or invoice service period that runs across a fiscal year. The prorated portion of that check may be charged to the appropriate fiscal year (or budget operating period if the budget ends prior to June 30th). An example of this would be a payroll paid 07/11/14 with a payroll service period of 06/23/14 through 07/04/14. Only June 23 through June 30th may be reflected on the June-Final PERS. The remainder of the payroll would be reflected on the July PERS.

- PERS submissions are required once the contract is registered.

- Budget Amendments pending registration should not be included on your PERS until the amendment is registered. You may submit expenses on the next upcoming PERS once registered.

- An amendment adding funds to the same ID number and budget code get consolidated once the amendment is registered. Amendments with different budget codes are reported separately.

SALARIES AND WAGES

PAGE 2: FULL-TIME (TAB: SALARIES FT)

Complete all fields for each full-time employee paid: Check Number, Direct Deposit Number, Check Date, Payee Name, Title Code **(select from pull down menu)**, Payroll Period, Gross Salary and Total DYCD Cost.
Total Full-Time Salaries will calculate automatically and transfer to Page 1**. Please select the title code on your approved budget.** Pages 2A - 2E are available if additional entries are required.

PAGE 3: PART-TIME (TAB: SALARIES PT)

Complete all fields for each part-time employee paid: Check Number, Check Date, Payee Name, Title Code **(select from pull down menu)** Payroll Period, Hourly Rate, Hours Worked, and Salary charged to DYCD.
Total Part-Time Salaries will calculate automatically and transfer to Page 1**. Please select the title code on your approved budget.** Pages 3A - 3E are available if additional entries are required.

Notes:
- Title codes and position title must match DYCD approved budget.

- Gross Salaries include all withholding taxes

- A part-time employee is <u>generally</u> defined as an employee who is scheduled to work less than 35 hours per week and/or is paid on an hourly or seasonal basis, and retains a part-time employment status with the organization.   Seasonal employees may work 30 hours or more so long as it's not for the entire budget period such as a summer employee.

PAGE 4: FRINGE BENEFITS (TAB: FRINGE BENEFITS)
Complete the field for each check issued: Check Number, Check Date, Period Covered, Payee Name, Type of Fringe Benefits, Amount of Check and Amount Chargeable to DYCD.
Total Fringe Benefits will calculate automatically and transfer to Page 1**.** The maximum FICA payable against claimed salaries is reflected at the bottom of Page 4. Pages 4A is available if additional entries are required.

Notes:
- The maximum FICA amount allowed on a PERS is 7.65% of salaries.   It is automatically calculated on the bottom of the Fringe Benefits. Please check against your claimed amount.

PAGE 5: NON STAFF SERVICES (TAB: NON STAFF SERVICES)
Enter the appropriate Account Code **from the pull down menu**. Enter the Check Number, Date, Service Period Covered, Payee Name, Title Service, and Number of hours/days if applicable, amount of check, amount chargeable to DYCD.
Total Non Staff Services will calculate automatically and transfer to Page 1**.** Page 5A is available if additional entries are required.

Notes:
- Consultants cannot be salaried employees or Members of the Board
- A consultant agreement must be on file.

PAGE 6: OTHER THAN PERSONNEL SERVICES (TAB: OTPS)
Complete the field for each check issued: Check Number, Check Date, Account Code **(select from pull down menu)**, Item Description, Payee/Vendor Name, Invoice Service Date, Check Amount, and DYCD Cost.

Total Other Than Personnel Services will calculate automatically and transfer to Page 1. Page 6A is available if additional entries are required.

Note:

- Equipment purchase must be listed with an item description, equipment cost, DYCD cost, model number, manufacturer and serial number for equipment $500 or more. Purchases under $500 will require an item description, Equipment Cost and DYCD cost only. All equipment purchased should be itemized in the equipment inventory list.

- Proof of Delivery Date: DYCD may require proof of delivery date for goods purchased between June 20th and the 30th.

- Indirect Cost 3720: indicate the Service Period and the amount under DYCD cost. No other details are required. You may claim a monthly or quarterly prorated amount based on your budget allocation and budget operating period.

- When paying with a corporate credit card you may indicate the type of credit card used in lieu of the check number.

- If reimbursing a purchase made with non-corporate card indicate the check number and indicate the credit card and Vendor Name under the Payee Vendor Name field. Example: Visa/Staples.

    Budget Modification deadline is April 30[th.] There are only 3 modifications allowed in a Fiscal Year. The deadline for a budget modification is extended for contracts and amendments registered after March 17th. Refer to the Fiscal Manual for further details.

- Consumable supplies should have a brief description.

PAGE 7: EQUIPMENT INVENTORY LIST (TAB: EQUIPMENT INVENTORY LIST)
Complete all fields if equipment purchase is equal or greater than $500. Purchases under $500 require all fields up to item description to be entered.

The DYCD Total cost will not automatically calculate to the OPTS and summary worksheet. The DYCD total cost must reconcile with accounting line 3200.