



ACS FISCAL MANUAL

ADDENDUM: Community Partnership Program

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PART 1 – BUDGET

1.1 PREPARATION FOR FISCAL YEAR

At the beginning of each fiscal year, agencies will receive confirmation of their total budget's annual value. Each provider will submit a signed budget. ACS will provide your agency with a budget template and a payment form.

1.2 BUDGET CONFIRMATION

Providers will need to prepare a line item budget and have their Chief Financial Officer sign-off as confirmation of review and agreement of the fiscal year budget. The provider should return the signed budget to ACS within 30 days. Please return the signed budget to:

**ACS Budget Department
NYC Administration for Children's Services
150 William Street, 10th Floor New
York, NY 10038**

1.3 BUDGET GUIDELINES

Below are the CPP budget guidelines providers are required to follow to avoid potential disallowances.

Providers are required to submit a **line item** budget. In addition, the Strategic Plan on file with ACS must describe the programs and/or services your agency will fund with its Community Partnership Program budget. ACS Office of Community Partnership will work with the providers to define what is needed in the Strategic Plan.

ACS reserves the right not to reimburse for invoices submitted for any expenditures which do not conform to the established guideline of the Community Partnership Program.

1.4 GENERAL GUIDELINES

1.4.1 EXPENSE ITEMS

Personnel Services - ACS expects all providers to pay their employees on a timely basis and at fair and competitive salaries. ACS expects to be informed in writing if a timely payment cannot be made.

Fringe Benefits - Fringe rates should be consistent with the provider's other ACS program budgets. Unless justified, fringe rates should not exceed 26%. ACS expects that providers are making the required payments for: employee pension contributions, unemployment insurance, disability insurance, worker's compensation, health insurance, and payroll tax.

Consultants - Providers may hire consultants. ACS expects the provider to pay their consultants on a timely basis and at fair and competitive rates.

Administrative Overhead - Administrative overhead can not exceed 10% of a provider's bottom line budget.

Leases - Providers must maintain a current lease and have it on file.

Program Assets - Providers must maintain an inventory of all equipment, furniture and supplies purchased with ACS funds, and have it on file.

Liability Insurance - Providers must maintain current liability insurance and have the policy on file.

Other Than Personnel Services (OTPS) - These are expenses that are necessary for the direct operation of the program; this does not include overhead expenses. OTPS items include supplies, telephones, fax machines, etc. Miscellaneous expenses over \$3,000 must be itemized.

Non allowable OTPS items - Limitations on Use of Funds

No funds shall be spent for any of the following:

- Any services not necessarily and actually incurred in the performance of CPP.
- Purchase of real property.
- Cost of meals for employees except in travel status or except as otherwise specifically authorized by ACS.
- Payment to any profit-making firm, company association corporation or organization in which a member of the Board of Directors of the Contractor or member of his/her immediate family has any ownership or control or financial interest. For the purposes of this paragraph "ownership" means owner of more than three percent (3%) of the assets, stock, bonds or other dividend or interest-bearing securities and control means being a member of the Board of Directors or other governing body, or an officer.
- Any expense incurred for travel in excess of travel expense as allowable under the Contractor's travel guidelines.
- Any expense which violates any provision of this Agreement.

In addition, loans to employees, board members and officers are also a non-allowable OTPS item.

1.4.2 CHANGES TO THE STRATEGIC PLAN

Providers must notify ACS of any changes to the Strategic Plan. ACS Office of Community Partnership must approve all changes to the Strategic Plan.