

# **ACS FISCAL MANUAL**

## **ADDENDUM: Guide to PREVENTIVE SERVICE PROGRAMS**

**Issue Date: July 1, 2018**

**This Guide applies to the following programs:**

**General Preventive  
Family Treatment and Rehabilitation (FTR)  
Specialized  
Parent Advocates  
Specialized Teens  
Intensive Family  
Juvenile Justice Initiative (JJI)  
Intensive Preventive  
Respite Care**

**ACS Division of Financial Services**  
**Preventive Services Programs - Table of Contents**

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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 service slots and total budget value. The total budget includes your agency's Base Budget: the annual value, including performance funding, as denoted in your awarded contract; City Council funded initiatives; and any other adjustments/additions for the current fiscal year if applicable. Each Program will submit a signed budget. ACS will provide your agency with budget documentation and payment forms, and will begin the fiscal year by entering your base budget into the Child Agency Payment System (CAPS). Each quarter ACS will add the awarded incentive funding to the CAPS budget.

### **1.2 BUDGET CONFIRMATION**

**1.2.1 Confirmed Program Budget:** Providers will need to review their ACS confirmed budgets and have their executive director and fiscal director sign-off as confirmation of review and agreement of the fiscal year budget.

**1.2.2 Annual Program Full Budget Submission:** For each program type (GP, FTR, Specialized, Specialized Teens, Intensive Family, Parent Advocates, JJI, Intensive Preventive, and Respite Care), a detailed line item budget must be completed, to reflect total amended contract allocation.<sup>1</sup>

The provider should return the Annual Program Full Budget Submission to ACS within 30 days of receipt. Please return to:

**ACS Executive Budget Director  
NYC Administration for Children's Services  
150 William Street, 10<sup>th</sup> Floor  
New York, NY 10038**

### **1.3 BUDGET GUIDELINES**

Below are the Preventive budget guidelines agencies are required to follow to avoid potential disallowances.

For audit purposes, providers must maintain line item details on file. In addition, the operating plan on file with ACS must describe the programs and/or services your agency will fund with its Preventive Services budget. ACS Program will work with the providers to clarify/reconfirm program requirements.

ACS reserves the right to refuse payment of any expenditure which proves non-conforming under the established guidelines or without merit and or benefit to the preventive programs. No payment shall be unreasonably withheld.

### **1.4 PRIVATE SHARE**

ACS will fund the full value of each program's budget. In addition to this funding, contractors are asked to secure matching resources that equal the equivalent of 5% of their total budget through either in-kind or monetary donations or both. The matching resources

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<sup>1</sup> Parent Advocates, Specialized Teens, Intensive Family, JJI, and Intensive Preventive contracts are excluded from this private share request.

are to be used to supplement services provided through the program budget.

## 1.5 GENERAL GUIDELINES

### 1.5.1 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. All Cost of Living Adjustments (COLAs) given to the agencies are expected to be passed on to the staff expeditiously.

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

**Use of ACS Funds is limited to ACS program expenditures.** Providers are prohibited from using ACS funds for the following purposes:

- Salary advances to employees
- Payments to employees in lieu of vacation
- Loans to employees

Provider fiscal manuals/procedures should contain the above prohibitions.

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

**Administrative Overhead** - Administrative overhead can not exceed 10% of an agency's PS and OTPS subtotal.

**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.

**Insurance** – Providers must have and maintain all appropriate insurance, including 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.

**Non-Allowable OTPS Items** - Article 5 Section 5.4D of the Preventive Services contract lists *Limitations on Use of Funds*. Please refer to the contract for these items. In addition, loans to employees, board members and officers are also a non-allowable OTPS item.

**1.5.2 Changes to the Program Operating Plan** – Providers must notify ACS of any changes to the program operating plan. ACS Program must approve all changes to the Program Operating Plan.

## OTHER REPORTING REQUIREMENTS (Attached)

### Appendix A Annual Preventive Program Full Budget Submission

## APPENDIX A

**ADMINISTRATION FOR CHILDREN'S SERVICES  
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION  
SUMMARY PAGE**

Contract Term: July 1, 2016 - June 30, 2020

<b>AGENCY NAME:</b>			
<b>AGENCY ADDRESS:</b>			
<b>PROGRAM NAME:</b>			
<b>PROGRAM TYPE:</b>		<b>SPECIALIZED:</b>	<i>Describe</i>
<b>BUDGET PERIOD:</b>	7/1/18 - 6/30/19		
<b>TAX ID NO:</b>			
<b>CD #:</b>		<b>BOROUGH:</b>	

**PROGRAM CAPACITY:** \_\_\_\_\_ slots

LINE	CATEGORY	ACS PROGRAM BUDGET AMOUNT	PERCENTAGES	COMMENTS
1	SALARY	\$0.00		
2	FRINGE BENEFITS	\$0.00	#DIV/0! =%(line 2/line1)	This amount should not exceed 26% of Salary
3	PS SUBTOTAL	\$0.00	#DIV/0! =%(line 3/line8)	
4	CONSULTANT	\$0.00		
5	RENT AND UTILITIES	\$0.00		
6	OTHER OTPS	\$0.00		
7	OTPS SUBTOTAL	\$0.00	#DIV/0! =%(line 7/line8)	
8	PS & OTPS SUBTOTAL	\$0.00		
9	OVERHEAD	\$0.00	#DIV/0! =%(line 9/line8)	This amount should not exceed 10% of PS & OTPS Subtotal.
10	GRAND TOTAL	\$0.00		

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.

\_\_\_\_\_  
Agency Fiscal Director



**ADMINISTRATION FOR CHILDREN'S SERVICES  
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION  
FRINGE BENEFITS**

**AGENCY:** \_\_\_\_\_

**BOROUGH:** \_\_\_\_\_

**MAILING ADDRESS:** \_\_\_\_\_

SITE NAME AND FRINGE DESCRIPTION	RATE	TOTAL NUMBER OF EMPLOYEES	TOTAL SALARIES	ACS BUDGETED AMOUNT	OTHER FUNDING, IF APPLICABLE
<b>SITE NAME:</b>		<b>0.0</b>			
<i>FICA</i>					
<i>WORKER'S COMPENSATION</i>					
<i>DISABILITY INSURANCE - SHORT TERM</i>					
<i>UNEMPLOYMENT INSURANCE</i>					
<i>RETIREMENT/PENSION</i>					
<i>LIFE</i>					
<i>HEALTH</i>					
<i>PHASE II RELATED FRINGE</i>					
<b>FRINGE BENEFITS TOTAL</b>			<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Other Funding** makes up the difference, if applicable, between the ACS Budgeted Amount and the Total Salary. This can be outside grants or in-kind contributions (private match).

If your fringe benefits are higher than 26%, please provide supporting documentation to explain this rate.

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.





**ADMINISTRATION FOR CHILDREN'S SERVICES  
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION  
RENT AND UTILITIES**

AGENCY:

BOROUGH:

MAILING ADDRESS:

TERM OF LEASE:

LEASE RENEWAL:  YES  NO

<b>PROGRAM ADDRESS:</b>
<b>FLOOR AND ROOM NUMBER:</b>
<b>COST PER SQ. FT.:</b>
<b>LANDLORD'S NAME:</b>
<b>LANDLORD'S ADDRESS:</b>

RENTAL COST	ACS BUDGETED AMOUNT	EQUATIONS (ONLY APPLICABLE TO ACS FUNDING)	OTHER FUNDING, IF APPLICABLE
SQ. FT. USED FOR ACS ACTIVITY			
COST PER SQ. FT.	#DIV/0!		
TOTAL COST OF SQUARE FOOTAGE		= [(Cost per Sq. Ft.) x (Sq. Ft. for ACS Activity)] This is your Rental Cost.	
UTILITY COST		= (Electricity) + (Gas)	
<b>RENT &amp; UTILITIES TOTAL</b>	<b>\$0.00</b>	= (Utility Cost) + (Rental Cost)	

**Other Funding** makes up the difference, if applicable, between the ACS Budgeted Amount and the Cost of the Rent and Utilities associated with the program. This can be outside grants or in-kind contributions (private match).

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.

**ADMINISTRATION FOR CHILDREN'S SERVICES  
ANNUAL PREVENTIVE PROGRAM FULL BUDGET SUBMISSION  
OTHER PROGRAMMATIC OTPS - EXPENSES NECESSARY TO OPERATE**

**AGENCY:** \_\_\_\_\_  
**BOROUGH:** \_\_\_\_\_  
**MAILING ADDRESS:** \_\_\_\_\_

CATEGORY	ACS BUDGETED AMOUNT	OTHER FUNDING, IF APPLICABLE
<b>AUDIT FEES</b>		
<b>COMMERCIAL LIABILITY INSURANCE</b>		
<b>MAINTENANCE/CLEANING</b>		
<b>EQUIPMENT</b>		
<b>SERVICES TO CLIENT: (Itemize)</b>		
<b>OTHER OTPS:</b>		
<b>OTPS TOTAL</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Other Funding** makes up the difference, if applicable, between the ACS Budgeted Amount and the Total Cost of Services. This can be outside grants or in-kind contributions (private match).

**Please refer to the instructions for non-allowable expense items.**

Agencies must allocate their costs to the appropriate ACS and non-ACS programs using a fair and accurate allocation methodology. The allocation methodology must be based on expense type, i.e.: square footage for space costs, full time equivalent (FTE) or working hours for personnel costs, etc. The method must be developed in accordance with generally acceptable accounting principles and applicable laws, regulations and policies.