DYCD FISCAL AGENT PROCEDURES: OTPS DIRECT REIMBURSEMENT

OTPS (Other Than Personnel Services) Reimbursement Procedures:

Please read these instructions carefully.
All DYCD requirements must be followed for any payments/reimbursements.

OTPS Direct Reimbursement of organization paid expenses:

Approved goods and services, paid for by the organization, are eligible to be reimbursed. To obtain a DYCD reimbursement the CBO must file a Reimbursement Request with the Fiscal Agent.
Additionally, the CBO must provide signed invoices and proof of payments (see a description below).

Original invoices/receipts issued in the name of the organization that is a recipient of the NYC-DYCD contracted grant:

Invoices for reimbursement and/or direct payment must be authorized for payment by the CBO signatory on file. A Signature Form must be submitted to the Fiscal Agent for each Fiscal Year.

Invoices must also include CBO name and address, dates, prices, and clear descriptions of the items purchased to assure a correct qualification of the expenditure to the particular budget category.

Very Important: Invoice dates must fall within the approved Fiscal Year. Invoices with an incorrect date will be rejected.

Proof of payment:

DYCD requires the CBO to submit documentation proving the requested invoice was paid for by the organization in the approved Fiscal Year. The Fiscal Agent cannot process any payments without a valid Proof of Payment.

Copy of Bank Statement together with copies of paid cancelled checks, if paid by debit; if payments were made by credit cards, CBO must provide copies of the credit card statements.

If paid by cash; CBO must provide Signed Memo stating items purchased for the organization were paid for in Cash. As well as the receipt or invoice stating Paid In Cash (it can be handwritten).

2100 Consultants

The services provided by the Consultant must be related to the program work scope described in the contract. This means anyone assisting the Provider and not dealing directly with participants

Consultants are independent individuals, with specific skills, retained to perform limited programmatic tasks or complete projects within the contract that cannot be accomplished by regular staff.

Consultants cannot be salaried employees. They are self-employed. They maintain their own service & financial records & have a place of business separate from the CBO. Consultant invoices must be maintained by CBO with the following details: rate, hours, type of service, & approval by CBO's Executive Director. Consultant services are exempt from bidding requirements. Provide written agreement Invoices/time-sheets signed or copies signed by Consultant and approved by The Executive Director or Board Chairperson and proof of payments (Bank paid cancelled checks).

2200 Sub-Contractors

A Subcontractor on a health and human service contract is hired to perform or directly deliver a part of the prime contractor's programmatic contractual obligations. This means that anyone dealing directly with participants, whether an individual or an entity.

Provide written agreement Invoices/time-sheets signed or copies signed by Consultant and approved by The Executive Director or Board Chairperson and proof of payments (Bank paid cancelled checks).

2300 Stipend

Stipends are an incentive or allowance that benefits only a participant, client, or volunteer of the program. Stipends may be included as a part of a training program, to assist a client in acquiring the skills necessary to obtain employment and to subsequently retain employment. A stipend is a nominal allowance and may be paid according to hourly, daily or weekly rates. Provide authorized signed Stipend Voucher's or Invoices or copies signed and proof of payments (Bank paid cancelled checks).

2400 Vendors

Vendors are businesses retained to provide non-program services, such as cleaning, security, accounting, etc. Vendor Agreements should be maintained on file at the CBO for a minimum of six (6) years. CBOs must follow the purchasing procedures outlined in the Fiscal Manual for the procurement of goods and service (Section 4).

Provide an authorized signed Agreement between the organization and the vendor, and authorized Invoice's/Receipts or copies signed and proof of payments (Bank paid cancelled checks/bank debit, Credit Card statement)

3100 Consumables Supplies

This category relates to the purchase of supplies that do not last or are not permanent in nature. Consumable supplies include office, and/or maintenance supplies, i.e. pencils and pens, ink cartridges, stationery, binders, erasers, books, towels, cleaning fluids, etc. Also included in this category are parts purchased for repair/maintenance projects, if at the same time there is no labor charge. Repairs/maintenance expenses including labor are covered under different category. Note: purchases of a small equipment and software are not included in this category.

Provide authorized signed Invoices or receipts or copies signed and proof of payments (Bank paid cancelled checks/bank debit, Credit Card statement).

3200 Equipment Purchases

Equipment purchases are supplies that are durable or permanent in nature, such as furniture, printers, fax machines, televisions, cameras, and computers, small equipment, etc. All equipment purchased with DYCD funds must be listed on the budget.

All equipment and/or furniture purchased with DYCD funds is the property of the New York City Department of Youth and Community Development, and must be tagged "Property of DYCD." At the end of the contract, was purchased with DYCD funds must be returned if requested by DYCD. Contact the assigned Contract Manager regarding equipment upon termination or non-renewal of a contract.

Provide authorized signed Invoices or receipts or copies signed and proof of payments (Bank paid cancelled checks/bank debit, Credit Card statement). Serial Numbers are required for items costing 500.00 or more.

3300 Equipment Other

Purchases of software, equipment rental, repair and maintenance of office and/or program equipment.

Provide authorized signed Invoices or receipts or copies signed and proof of payments (Bank paid cancelled checks/bank debit, Credit Card statement).

3410 &3420 Space Rental

All rent, mortgage and other expenses associated with the use of a facility. Along with the budget, the Provider will be required to submit a copy of its mortgage, lease, or month-to-month rental agreement.

Provide authorized signed Invoices or receipts or copies signed and proof of payments

(Bank paid cancelled checks/bank debit, Credit Card statement).

3500 Travel

Staff and Participants Travel expenses, Group Bus Trips, Vehicle Insurance and other program related travel expenses. Provide authorized signed Invoices or receipts or copies signed and proof of payments (Bank paid cancelled checks/bank debit, Credit Card statement).

FOR LOCAL TRAVEL BY MTA BUS OR SUBWAY TRAIN, PROVIDE A TRAVEL VOUCHER

3600 Utilities and Telephone

Monthly Telephone and utility (Gas and Electricity) costs. Be sure the bill indicates the service period covered by the payment. Cost will be pro-rated over the budget period. Only “current” balances on bills may be paid.

Provide authorized individual monthly signed Invoices or receipts or copies signed and proof of payments (Bank paid cancelled checks/bank debit, Credit Card statement).

3710 Other Costs

This category includes all other operating costs i.e., printing, postage, admissions, accommodation, publications, bank service fees (excluding punitive charges), subscriptions costs, internet wiring, audit fees. In some instances, late fees on periodical automated billing (i.e. utilities, telephone, leasing, etc.) are paid against this category upon DYCD approval. Late fees charged by small local vendors are not acceptable. This category also includes costs of the general liability insurance for CBO’s that did not purchase the Central Insurance Program.

In addition, included are participant costs; (costs associated with or for the benefit of program participants), such as: refreshments, entrance fees, awards, t-shirts, uniforms, basketballs, baseballs, hockey sticks, bats, gloves, program supplies.

For large events and trips a list of participants is required to ensure beneficiaries are in fact DYCD participants.

Provide authorized signed Invoices or receipts or copies signed and proof of payments (Bank paid cancelled checks/bank debit, Credit Card statement).