

FY 2021 HHS Accelerator Financials Fiscal Manual: Summary of Changes

(Updated as of 06.17.2020)

1. *Cover Sheet & Introduction and Overview (Page 1, 4)*
 - Effective FY21 (7/1/2020) programs transitioning into HHS Accelerator Financials:
 - Neighborhood Development Area
 - Literacy
 - WIOA contracts Program Year 2020 & Fiscal Year 2021 (OSY- Train & Earn and ISY- Earn & Learn)
 - All Human Service contracts will be in HHS Accelerator Financials, except Discretionary.
2. *Forms (Page 3)*
 - FY21 Budget forms:
 - New requirements added to Space Rental Cost Allocation Form: Total Square Footage, Square Footage by Program and Attestation of Direct Cost
 - New form WIOA Salaries and Wages Justification Details (Page 3, 46)
 - New form CSBG HHS Invoice-Attachment (Page 3, 46)
3. *Initial Advance (Page 5, 29, 44)*

Initial Advances will be **automatically** processed by DYCD. Initial advances are **not allowed** for WIOA contracts.
4. *Audit & Internal Review Unit (Page 5)*

Name change: Previously Contract Agency Audit Unit. Content update.
5. *Personnel Services Tab (Page 10)*
 - Cost allocation content update
 - New York City Minimum Wage **\$15**. Prior years deleted. New York State Department Labor link provided
6. *Limitation on Salary for Federally Funded Contracts (CSBG, CDGB and WIOA) (Page 12)*

Effective January 1, 2020 must not exceed **\$197,300**.
7. *Client Stipends and Incentives/Bonus: WIOA Contracts Only (Page 16, 49)*

See content update.
8. *Equipment Tab (Page 17-18)*
 - CDBG Requirements
 - WIOA Requirements
 - Equipment valued at **\$5,000 or more** may not be budgeted or purchased without prior approval from DYCD, which is also subject to obtaining approval from the **New York State Department of Labor (NYS DOL)**
9. *Professional Services Tab (Page 18)*

Audit Expense: Providers subject to the provisions of OMB Super Circular; expending **\$750,000** or more may only allocate a portion of the Single Audit Report cost to their federally funded contracts.

10. *Rent Tab. Space Costs/Other* **(Page 18)**
 - Rent or mortgage expense greater than the amount stated in the mortgage, lease, or month-to-month rental agreement is **not** allowed
 - Space Rental Cost Allocation Form FY21 additions: Total Square Footage, Square Footage by Program and Attestation of Direct Cost
11. *Contracted Services Tab* **(Page 19-20)**

Policy and definitions for Consultants, Subcontractors and Vendors are governed by the Nonprofit Resiliency Committee.

 - Nonprofit Resiliency Committee & Subcontract Agreement template links provided
12. *Indirect Rate (Indirect Costs)* **(Page 22)**
 - Links to [Cost Manual](#) & [Nonprofit Resiliency Committee Indirect Implementation](#)
 - Providers under the Fiscal Agent may not budget Indirect Costs
13. *Bookkeeping Practices and Procedures* **(Page 26)**

Separate accounting records definition.
14. *Employees Personnel Files* **(Page 28)**

Fingerprint Clearance- for employees with direct contact with youth or as required in the contract.
15. *Purchasing Requirements/Competitive Bidding* **(Page 33)**
 - Federal Funding Only: Federal purchasing threshold increased from \$3,500 to **\$10,000**
 - Section deleted- Purchases of \$1 or greater for CSBG Funded Contracts
16. *Policies and Procedures for Use for Credit/Debit Cards* **(Page 36-37)**

Additional policy recommendations.
17. *Suggested Petty Cash Control Procedures* **(Page 40)**

Additional suggested controls.
18. *Required Documents When Submitting Invoices* **(Page 46)**
 - New form WIOA Salaries and Wages Justification Details link
 - New form CSBG HHS Invoice-Attachment link.
 - CSBG Program Areas with Corresponding CSBG Budget Codes
19. *WIOA Year-End Close Out Requirements* **(Page 54)**

A financial report is required **Ninety (90)** days after the expiration of a funding period or the termination of a contract as per Title 20 Code of Federal Regulations (CFR) WIOA final rule section 667.300(d).
20. *Reporting and Audit Requirements* **(Page 59-61)**
 - Additional Audit/FFR criteria sources listed, OMB link.
 - Standard Audit Guide content update & link
 - New York State Requirements: Chart updated
 - Federal Requirements
 - OMB Super Circular requirement updates
 - Added Catalog of Federal Domestic Assistance codes (CFDA Numbers)
 - Removed, Technical Assistance section