

## **INSTRUCTIONS FOR THE COMPLETION OF THE NEW DYCD PROGRAM EXPENSE REPORT SUMMARY (PERS)**

A Program Expense Report Summary (PERS) is the financial statement used to report expenses and is the instrument used to determine the amount of funds to reimburse a contractor on a monthly basis. At the beginning of each month a PERS report must be completed for the previous months expense. A PERS report is due by the 10<sup>th</sup> day of the following month or quarter. (Contracts less than \$50,000 can submit PERS Quarterly July-September, October –December, Jan – March and April thru June. A PERS report received after the 15<sup>th</sup> of the month or quarter will be recorded as a late submission. Blank PERS Reports forms may be obtained from DYCD Contract Agency Finance Department or you may use your own spreadsheet as long as all required information and fields are incorporated. The PERS forms are available on Microsoft Excel. You can download the PERS from our website [dycd.nyc.gov](http://dycd.nyc.gov)

### **Page 1 – Face Sheet Summary**

Fill in the top portion of the PERS by indicating the CBO Name, DYCD ID#, Budget code, Budget Period and month for which expenditures are being submitted. Quarterly submission of PERS must reflect the quarter being submitted.

**OST Contracts:** Please fill out the cash contribution budgeted and paid for the month or quarter for which you are submitting PERS. These two fields are on the new PERS forms. If there is no cash contributions please reflect a zero.

**Other Contracts:** Not applicable

- ◆ Enter your approved line item budget totals into the appropriate column.
- ◆ You must complete pages 2 through 5 and reflect totals for each budget category on page 1.
- ◆ The bottom section of the PERS should be filled out and signed by the person who prepared it and the Executive Director. Please be sure to include the telephone numbers in case we have questions.

### **Page 2 – Salaries and Wages**

#### **Full-time**

Fill out all fields for each full-time employee paid, check number, check date, Payee Name, Title Code, Title, Payroll Period, Gross Salary and Total DYCD Cost. If additional space is needed, fill out the appropriate Page 2 form.

#### **Part-time**

Fill out all fields for each part-time employee paid, check number, check date, Payee Name, Title Code, Title, Payroll Period, Hourly Rate, Hours Worked, and Gross Salary charged to DYCD. If additional space is needed, fill out the appropriate Page 2 form.

Enter the total salaries and wages for full-time and part-time staff on Page 1 Line 1100.

**Note:** Salary titles must match budgeted titles on PERS. Please ensure that they are the same when claiming expenses to avoid disallowances. During the beginning of the fiscal year and the end of the fiscal year (June and July), please be sure to allocate salaries within the appropriate fiscal year. This should also apply to all other expenses.

### **Page 3 – Fringe Benefits**

Fill out 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. Transfer total to page 1 account code 1200.

### **Page 4 – Consultants/Others**

Fill out the field for each check under the appropriate category, Consultant/Contract Services, Sub-Contractors, and Stipends. Transfer totals by account codes, 2100, 2200, and 2300 to page 1.

**Page 5 – Other than Personnel Services**

**This page is for all OTPS Categories. Each Category must be sorted by account code order. Fill out all fields for each check. Enter the appropriate account code for each OTPS category, Consumable Supplies – 3100, Equipment Purchase – 3200, Equipment Other – 3300, Space Rental – 3410 or 3420, Travel 3500, Utilities & Telephone-3600, Other Costs –3710 or 3720. Van Maintenance – 3800 and Fiscal Agent Services – 3900 are a centrally administered cost these categories is not applicable on the PERS. Total by each account code and transfer to the appropriate category on page 1.**

- **Please note: Equipment Purchased must be listed separately and the description for each equipment item purchased must include the make, model and serial number for all equipment \$200.00 and over.**
- **Please review the fiscal manual for a description of budget categories.**