



**Department of Health and
Mental Hygiene
Fiscal Manual for Providers**

July 2025

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INTRODUCTION

The New York City Department of Health and Mental Hygiene's (NYC Health Department) Fiscal Manual for Providers is a reference document provided to assist contractors in properly carrying out the agency's fiscal duties and fulfilling their compliance responsibilities. The manual provides an overview of the major financial management practices of the agency and describes the policies, procedures, forms and other tools which are required for effective operations.

The policies and procedures followed by the NYC Health Department comply with Federal, State and City regulations. The requirements outlined in the NYC Health Department Fiscal Manual must be adhered to by all contractors.

NYC Health Department's invoice review practices contained in this manual follow the Standard Health and Human Service Invoice Review Policy that went into effect on January 1, 2021. For additional guidance on mental health, animal care and control, and public health clinic programs refer to Appendix 1. The full Invoice Review policy can be found at: [Standard Health and human service invoice review policy](#)

The City's Health and Human Services provider contracts are subject to independent audits. The City of New York Standard Audit Process Guide is the primary source for guidance on the audit process, including planning, execution, reporting and follow-up procedures for Auditors, Auditees, and Agencies. If there is a conflict between the terms of NYC Health Department's Fiscal Manual and the Standard Audit Guide, the Standard Audit Guide shall take precedence.

The full policy can be found at: [Standard Audit Process Guide.pdf](#)

1.1 CONDUCTING BUSINESS WITH NYC HEALTH DEPARTMENT

To do business with the City of New York, organizations need to create a vendor account in the City's Payee Information Portal ([PIP](#)) and Procurement and Sourcing Solutions Portal ([PASSPort](#)). These portals handle payments and all other contracting actions. This includes but is not limited to:

- Completing vendor disclosures
- Finding and responding to contracting opportunities
- Signing the contract upon contract award

The Mayor's Office of Contract Services (MOCS) maintains PASSPort. To learn more about PASSPort and contracting with NYC, visit the MOCS website.

To view contracting opportunities, visit [PASSPort Public](#)

A PASSPort account is required to respond to solicitations (RFx). Organizations looking to respond to Health and Humans Services (HHS) solicitations need to have an approved HHS prequalification application in PASSPort. For assistance with RFx, reach out to the City Agency that released the solicitation through the email address listed in PASSPort, or post a question through the discussion forum of the RFx.

For help or further questions see the following resources:

- [Welcome to NYC Payee Information Portal: Home](#)
- [Learning to Use PASSPort | MOCS \(nyc.gov\)](#)
- [MOCS Support](#)

Procurement and Sourcing Solutions Portal (PASSPort)

PASSPort is the City of New York's end-to-end digital procurement platform, managing every state of the procurement process from vendor sourcing to releasing solicitations to contract award and financials. MOCS launched PASSPort in 2017, in partnership with the New York City Office of Technology and Innovation (OTI) and the Department of Citywide Administrative Services (DCAS).

PASSPort allows vendors and agencies to exchange information to create and manage vendor accounts, process contract awards, and complete performance evaluations. For learning resources for vendors, please refer to: [About PASSPort | MOCS \(nyc.gov\)](#).

Contracting partners are required to utilize PASSPort Financials for all budgeting and invoicing activities with some exceptions. This system is designed to consolidate these functions. The agency will provide necessary training and support materials to ensure partners can effectively utilize PASSPort Financials.

Vendor Invoice Processing System (VIPS)

The City of New York aims to centralize contract financial management within PASSPort. However, for some existing legacy NYC Health Department contracts and certain specialized agreements, financial processes will continue to operate outside of the PASSPort platform.

For those specific use cases, where applicable vendors who have supplied goods or provided service for - or on behalf of - the NYC Department of Health, vendors must submit their invoices for payment through the [Vendor Invoice Processing System \(VIPS\)](#).

VIPS allows vendors to upload and submit invoices for their contracts and purchase orders, as well as monitor the status of the payment(s), check(s) and EFT. Before accessing VIPS, vendors must complete the activation process in [PIP](#).

To access VIPS, vendors need to use their existing NYC.ID account or create a new account by registering with NYC.ID. A vendor administrator's login email address should match their PIP email address.

If you are having technical problems using VIPS, call (347) 396-7956. If you have questions about a contract or purchase order, contact your program liaison at the NYC Health Department.

1.2 WHO TO CALL FOR QUESTIONS

Call your Designated Contract Manager

CONTRACT MANAGEMENT

2.1 CONTRACT REQUIREMENTS

Contract requirements are specified throughout the contract, including but not limited to all Articles, Appendix A: General Provisions, Annex A: Scope of Service, Annex B: Budget, and various other Riders, Appendices and Attachments. It is essential to become familiar with the entire contract.

2.2 SUBCONTRACTOR APPROVAL PROCESS

1. Contractors must seek approval prior to working with subcontractors, when the anticipated value of a subcontract exceeds the threshold set forth in the contract.
2. The Prime Contractor is responsible for completing a separate Subcontractor Approval Form for each proposed subcontractor and shall submit the form electronically to both their Divisional contact and the NYC Health Department's ACCO's Office ("ACCO's Office").
3. The ACCO's Office will conduct a preliminary review of the Subcontractor Approval Form and notify the Prime Contractor of any integrity documents required from the proposed Subcontractor. It is the Prime Contractor's responsibility to coordinate with the proposed Subcontractor to obtain all required integrity documents.
4. Once the preliminary review is completed, the subcontract request may be approved or denied.
 - a. If denied, the Prime Contractor will receive a denied Subcontractor Approval Form.
 - b. If approved,
 - i. The Prime Contractor will receive an Approved Subcontractor Form.
 - ii. Both the Prime and Subcontractor must have a PASSPort account.
 - iii. The Prime Contractor shall enter the subcontract information into PASSPort. The information entered in PASSPort must match the information on the Subcontractor Approval Form. The Prime Contractor shall develop and execute a subcontract with the proposed Subcontractor. The information in the subcontract must match the information entered in PASSPort as well as the Subcontractor Approval Form. Additionally, all subcontracts must include the subcontracting provisions set forth in the Prime Contractor's Agreement with the NYC Health Department. The Prime Contractor shall email an electronic copy of the subcontract to their Divisional and ACCO's Office contacts.
 - iv. When the ACCO's Office receives all required information, they will grant final approval of the subcontract. Subcontractors should not begin to perform work until the Prime Contractor has received Final Approval in PASSPort.
5. If the Prime Contractor needs to increase the value of a subcontract, the Prime Contractor must submit a revised Subcontractor Approval Form and wait for approval of the revised amount before proceeding with the additional work. If preliminarily approved, the Contractor shall amend and execute the subcontract amendment with the Subcontractor. The Prime Contractor shall submit the amended subcontract agreement to the ACCO's Office. If the subcontract amount decreases, the Prime Contractor should notify the ACCO's Office.
6. The Prime Contractor shall enter all payments to the Subcontractor in PASSPort at the time the payment is made to the Subcontractor.

2.3 ALLOWANCES

“Allowance Funding” may be included in the Budget. Funds in this line-item cannot be used by the Contractor unless directed in advance by the NYC Health Department and allocated to another line in the budget through a budget modification that is pre-authorized by the Department. Utilization of Allowance Funding may be authorized for (i) cost of living increases and indirect rate increases, or (ii) the performance of additional services, or the purchase of additional equipment or supplies, or other direct costs necessary for the completion of the services being performed or the performance of additional services at the direction of the City; (iii) revenue shortfalls, or (iv) State directed increases.

No portion of the Allowance Amount shall be used for Rate Increase Purposes except as set forth in this paragraph. Where the Contractor’s industry has experienced an increase in costs (*e.g.*, salary, wage or fringe benefit cost of living increases, a change in the prevailing or living wage, a renegotiated collective bargaining agreement, an industry-wide increase in the Producer Price Index (“PPI”) for fuel or energy), and the Office of Management and Budget (“OMB”) or another independent agency has determined in writing that the Allowance can be used for the class of contracts, then the NYC Health Department may authorize the use of allowance funding for such increases.

2.4 COST POLICIES AND PROCEDURES FOR HHS CONTRACTS

[The City of New York Health and Human Services Cost Policies and Procedures Manual \(“Cost Manual”\)](#) governs the treatment and claiming of costs for health and human service contracts. If there is a conflict between the terms of the NYC Health Department’s Fiscal Manual and the Cost Manual, the Cost Manual shall take precedence. The Cost Manual was established to standardize Cost definitions and Indirect Cost Rate (ICR) calculations for City HHS Contracts. The Cost Manual supplements existing law as well as the terms and conditions of a contract. Any conflict between the Cost Manual and other relevant documents shall be resolved in the following order of precedence: 1) The Contract, 2) The Cost Manual, and 3) Agency or City Fiscal Manual.

2.5 PROGRAM EVALUATION AND MONITORING

Sub-recipient versus Contractor

The NYC Health Department must make case-by-case determinations on whether the receiving party of program funds is receiving federal funds and if so, whether they are a sub-recipient or a contractor. Sub-recipients must be monitored according to procedures found in Uniform Guidance Section 200.331(d).

Evaluation of Vendor Performance

The NYC Health Department will monitor the performance of human service contractors on an ongoing basis. A formal performance evaluation will be completed no less than once annually. The evaluation criteria include but are not limited to timeliness of deliverables and reports, fiscal administration and accountability, and performance and overall quality of service.

Monitoring Procedures

All contractors are required to cooperate fully with the NYC Health Department regarding the monitoring of the services provided through Department funding and are obligated to advise and consult with employees and/or officials from the NYC Health Department.

Inspections

The NYC Health Department, its employees, representatives and designees have the right to inspect the site where services are performed and to observe the services being performed by the Contractor. Performance evaluations shall include periodic site visits and interviews with clients and staff. The Contractor shall render all assistance and cooperation to the NYC Health Department, its employees, representatives and designees in making such inspections and shall assure the NYC Health Department ready access to the Project Site and all medical, financial or other records and reports relating to the services provided.

Program Reviews

The NYC Health Department will conduct on-site program reviews to evaluate the Contractor and the delivery of the services as set forth in the scope of services. The NYC Health Department may recommend corrective action to the Contractor to remedy problems and/or deficiencies found during the site visit(s). The Contractor shall have the opportunity to offer a revised recommendation. The Contractor shall implement the recommendations agreed upon by the NYC Health Department and the Contractor within thirty days after discussion between the parties, or by a mutually agreed upon date. In addition, the Contractor shall participate in meetings conducted by the NYC Health Department to discuss the services being provided.

Final Expenditure Report

A Final Expenditure Report shall be due within 30 days of the expiration of the budget year which shall detail the financial operations of the Contractor under contractual agreement for such budget year. The report shall clearly and separately identify the financial operations of the Contractor and shall include the following:

1. an itemization, by budget category, of all actual expenses not previously presented in any monthly report, and any year-end accruals.
2. a comparison of total expenditures against budgeted amounts for each budget category.
3. a reconciliation of aggregate expenditures against cumulative amounts previously paid to the Contractor (including, without limitation, any advances), and a computation of the balance due to or from the Contractor; and
4. a calculation of the interest due the NYC Health Department pursuant to the contractual agreement.

BUDGET PROCEDURES

3.1 ANNUAL CONTRACT BUDGET REVIEW

Once a year NYC Health Department Service Providers are required to work with the agency to prepare a contract budget for the upcoming fiscal year. The purpose of the annual contract budget review is to allow Providers to adjust their budgets to bring it into alignment with actual expenses on an annual basis, thereby reducing the need for modifications throughout the contract and to ensure that both the Provider and NYC Health Department are operating with the same formally approved fiscal year budget. The NYC Health Department designates staff to review the proposed budget and work with each Provider on their budget for the new fiscal year. Providers should aim to finalize their line-item budget for review prior to July 1st as much as possible so that any potential delays for advance payments are minimized.

The Annual Review, Budget Modification and Invoicing process will be managed in PASSPort.

3.2 COST ALLOCATION PLANS

Providers should develop cost allocation plans that distribute allowable direct and indirect costs and keep track of the allocation methods used for distributing these costs. Cost allocation plans are essential for organizations to accurately track and manage their expenses, ensuring fair distribution of cost across different departments and programs. Cost allocation plans should also be updated when there are changes in the basis of allocations.

A cost allocation plan could include organizational charts, financial statement or budgets, schedules for supporting allocation methods, and documentation of the allocation process itself including description of services, cost items and the methodology used. It should also include any necessary approvals and documentation for audits or changes in service delivery models.

For cost allocation plans, providers should ensure that they utilize the same methodology approved by MOCS for their approved indirect cost rate to minimize potential delays in review and future audit risks. The budgeted ICR in PASSPort is compared to an organization's City Accepted ICR and if the budgeted ICR exceeds the City Accepted ICR, the budget is returned for modification. The budgeted ICR is calculated using the following formula:

$$\text{Budgeted ICR Formula: } (\text{Indirect Costs} / \text{Direct Cost Base}) * 100$$
$$\text{Direct Cost Base} = \text{Direct Costs} - \text{Select OTPS Item Categories}$$

The Direct Costs that are identified in the PASSPort Line-Item Category as OTPS spending for Client Transportation, Client Stipends, Incentive Payment/Bonus, Equipment, Rent and Subcontractors are all costs that are deducted from the denominator of the formula.

3.3 CONTRACT BUDGET MODIFICATION

Budget Modifications may not result in a shortfall in a critical area of operations or in a deviation from the scope of services specified in the contract. Budget modifications should be submitted timely and throughout the duration of the contract period as needed to minimize significant misalignments in function and amounts within the contract. As much as possible, Providers should aim to submit budget modifications for approval, prior to starting new work. Any budget modifications needed at the end of the fiscal year for reconciliation and close out purposes should be submitted no later than the end of the fiscal year.

For line-item contracts, all budget changes are to be submitted on a line-item basis. If there are changes to categories where an attachment was previously submitted, then a revised attachment must be submitted with the Contract Budget Modification. The “Comments” section in PASSPort can be utilized to provide a detailed justification for changes being requested and to provide additional documentation as needed.

As part of the budget modification review process, your designated Contract Manager and/or Program Consultant will review to ensure the accuracy of the information, and the funding source identified to cover the costs. It is crucial to ensure that the line-item budget submitted in PASSPort matches any changes to the cost allocation plan or agency budget approved by your designated Contract Manager and/or Program Consultant. Any discrepancies between these figures will lead to payment delays as invoices cannot be processed until the issues are resolved.

In instances where the budget modification is for substantial changes in scope and funding source, your designated Contract Manager and/or Program Consultant will submit the proposed changes for an additional round of internal review by the Department’s Division of Finance.

The NYC Health Department reserves the right to revoke the Provider’s ability to make Budget Modifications for any amount without prior approval from the Department. In such circumstances, the NYC Health Department will notify the Provider in writing explaining the reason for revocation.

3.4 PASSPORT BUDGET LINE-ITEM CATEGORIES

Below are the Budget Line-Item Categories applicable to the NYC Health Department contracts and an accompanying description of each category.

Accounting Costs

Expenses for financial record-keeping, reporting, and analysis. This includes hiring Accountants and Bookkeepers, accounting software subscriptions, and related expenditures.

Allowance

For additional information, see Section 2.3 of this manual

Audit Expense

Allowable Audit Services Costs are as follows: 1) Organization-wide year-end financial statement audits, 2) The Costs of audits required by the Single Audit Act or the City (found in the HHS Cost Manual).

For Mental Health Program contracts described in Appendix 1: Allowable Audit Services Costs are as follows: 1) Organization-wide year-end financial statement audits, 2) The Costs of audits required by the Single Audit Act or the City (found in NYC cost policies and procedures manual).

Consultants

A consultant hired on a health and human service contract is often a subject matter expert and does not perform or directly deliver a part of the prime contractor's programmatic contractual obligations.

Cost of Living Adjustments (COLA)

Nonprofit human services contracts with the City of New York may be eligible for COLA

- The COLA funds may only be used for wage enhancements.
- All personnel on a contract with a COLA investment must receive a wage enhancement

Indirect Costs

Indirect Cost Rates are related to administrative overhead incurred by a provider operating several programs.

Legal Costs

Legal costs cover expenses for legal services vital to ensuring compliance, risk management, and protection of organizational interests. Funds cannot be used for litigation expenses, legal settlements, or legal judgements.

Milestone

Costs are typically an achievement set forth in the contract. When a milestone is complete, and an invoice is submitted, the Agency will make a payment.

Operations and Support

Supplies that are not lasting or permanent in nature, such as office, program and/or maintenance supplies. The rental, lease, repair of office/programmatic utilized in the program's operation.

Operations and Support: Client Stipends*

Payments to program participants (but not employees) in connection with program activities that are reasonable in value.

Operations and Support: Client Transportation*

All participant-related travel expenses, e.g., bus trips and local travel, are to be budgeted under this category.

Operations and Support: Equipment*

Equipment purchases are supplies that are durable or permanent in nature, such as furniture, printers, fax machines, televisions, cameras, and computers. Approval is required for equipment purchases valued at \$5,000 or more.

Other

Any allocation that cannot be placed in other defined categories. A detailed explanation must be provided.

OTPS Contracted Services

Contracted Services costs are associated with independent entities with professional or technical skills retained to perform specific tasks or complete projects related to the program that cannot be accomplished by regular staff. Also, costs for independent (usually non-profit) entities retained to perform program services are also included in this category.

OTPS Contracted Services: Sub-Contractors*

A Subcontractor hired on a health and human service contract is hired to perform or directly deliver a part of the prime contractor's programmatic contractual obligations. Refer to Subcontractor Approval Process in Section 2.3.

Personnel Service Salary

Costs associated with direct staff that are under the Provider's payroll.

For Mental Health Program contracts described in Appendix 1: Only 100-500 series titles are allowed for the PS section. If you have questions regarding a title, please refer to the [Consolidated Fiscal Reporting and Claiming \(CFR\) Manual , Appendices, Appendix R – Position and Title Codes](#) or contact your Program Consultant.

Personnel Services: Fringe Benefits

Fringe Benefits may include FICA, MTA Tax, Unemployment Insurance, Workers Compensation, Disability, Life Insurance, Pension, and Medical Benefits.

Professional Services

Costs are associated with independent entities with professional or technical skills, such as accounting or legal services, that support vendor operations.

Program Income

All fees and other payments received by the agency for the provision of NYC Health Department services funded in this contract must be included. Revenue shall include but not be limited to a) fees for services paid by clients; b) fees for services paid on behalf of clients by other individuals, corporations (including insurance companies), Federal, State and Local governments; and c) other income realized in the operation of the NYC Health Department program funded in this Fiscal Year. However, Agencies that receive funding from other sources are required to report this funding if it is applied to the NYC Health Department line-item budget and impacts the Gross Amount.

For the ACC contract described in Appendix 1: Examples of program income include adoption fees, fundraising and revenue from spaying and neutering. If Program Income supports the salary, hourly rate or fringe expenses, you will enter the contribution in the Program Income grid.

Rate

Cost indicates the unit rate and number of units of service associated with the program.

Rent*

Includes all rent paid by a program for all sites utilized by that program. It also includes all related charges associated with the use of the site, such as minor repairs and maintenance costs.

Transportation

Transportation costs refer to costs incurred for local travel by the employees to conduct official business related to the contract.

Unallocated Funds

“Unallocated funds” is a line item in the Budget. Funds in this line item, made available to the Department, cannot be spent by the Contractor unless they are allocated to another line in the budget through a budget modification that is pre-authorized by the Department.

For Mental Health Program contracts described in Appendix 1: For FY26, initial budgets will include unallocated funds using the allowance PK if FY26 is the last fiscal year. However, it will not be invoiceable.

Utilities

Costs such as electricity, water, gas and telecommunications.

Vendors

A vendor hired on a health and human service contract provides non-programmatic services or goods. Examples of services provided by vendors are cleaning and security.

***The amounts entered in these OTPS line-item categories are deducted from the Direct Cost value when calculating the Budgeted ICR. For more information see Section 3.2 in this manual.**

FISCAL PROCEDURES

4.1 CONTRACT PAYMENT

The Office of Fiscal Management (OFM) processes payments for all authorized payment claims for services or goods based on the legal execution of contracts in accordance with NYC Comptroller's Directives, PPB rules and NYC Prompt payment rules. OFM also compiles and researches payment and journal entry information to assist representatives of the Department and vendors.

4.2 PROMPT PAYMENT

It is the policy of the City of New York to process contract payments efficiently and expeditiously to ensure payments in a timely manner to firms and organizations that do business with the City (NYC's Procurement Policy Board (PPB) Section 4-06). The period available to an agency to make a timely payment of an invoice without incurring an interest penalty shall begin on the invoice received or accepted date. The required payment date shall be 30 days or in the case of contract changes, 60 days.

When payments are made after the required payment date, interest shall be paid to the vendor based on the invoice received or accepted date. Interest shall be computed at the maximum amount allowed by law, or such lower uniform rate set jointly by the Comptroller and OMB. Such interest rate shall not apply to contracts where, as part of the contract obligation, the City is required to pay an interest rate other than the rate determined by the Comptroller and OMB.

For a list of payments that are ineligible for payment or for more information on prompt payment, refer to the [Procurement Policy Board rules](#).

4.3 PETTY CASH

To facilitate the payment of certain minimal charges that cannot be handled by check, providers may establish a Petty Cash Fund of up to **\$1,500**. It is important to remember that items purchased with Petty Cash Funds are subject to the same regulations and accounting practices as expenses paid by check.

4.4 ADVANCES

Human Services Contracts that are covered by the HHS Cost-Manual will be eligible to receive a **50% advance** calculated by the invoiceable budget (excluding allowance funding). This also applies to eligible subcontracts through fiscal agents. Advances and recoupments for contracts not covered by the HHS Cost Manual will be determined at the agency's discretion. The following Contracts are exempt from the Cost Manual:

1. Contracts supported with federal funds where Program statutes or regulations prohibit the City from applying the Cost Manual. Subrecipients of federal awards are responsible for following guidelines outlined in their award, 2 CFR 200, and/or any specific federal agency codified version of Uniform Guidance that applies to a subaward.

2. Contracts supported with State of New York funds where requirements from State of New York oversight agencies or Program grants prohibit the City from applying the Cost Manual.
3. City Council Discretionary Contracts.
4. Department of Health and Mental Hygiene Ryan White.
5. Subcontracts between a subcontractor and a third party.
6. Emergency Contracts, pursuant to PPB Section 3-06.

Registered contracts are eligible for advances following budget approval for a given fiscal year. Until a contract is registered, there is no formal agreement between the parties, and thus the City is not permitted to release funds for any expenses incurred.

Advances shall be used exclusively for the payment of expenditures and obligations authorized by and properly incurred pursuant to the Budget. Multi-year contracts may receive an advance each subsequent fiscal year once the prior fiscal year's advance is fully repaid. Not-for-profit organizations must deposit any advance payments in an interest-bearing account at a financial institution which is (a) a member bank of the Federal Reserve System, (b) an "insured" bank within the meaning of the Act creating the Federal Deposit Insurance Corporation, or (c) a credit union insured by the National Credit Union Administration.

NYC Health Department will initiate all FY26 advances. Providers can also request supplemental advances during the fiscal year by justifying the need to have sufficient cash flow to fulfill the requirements of the contract. NYC Health Department may approve such requests upon review of the justification.

The recoupment schedule for FY26 is as follows:

- 40% recouped in Q2
- 40% recouped in Q3
- 20% recouped in Q4

The number of recoupments from payments will follow the schedule above. Providers will submit invoices normally and a portion of the advance will be taken with each subsequent invoice payment.

Requests to extend or modify the repayment schedule will be reviewed on a case-by-case basis. The City will make reasonable accommodations to the recoupment schedule to ensure operational continuity based on the financial situation and cash flow needs of the provider. The NYC Health Department may also adjust a recoupment plan based on spending trends. Once all invoices have been submitted, any unrecovered advance amount will be owed to the City. Should the final invoice fall short of the amount to be recouped, the balance will be recouped in the following fiscal year or providers may reimburse the agency directly through a payment plan. If the contract is terminated, the organization will be required to return the cash advance.

For providers that received bridge loans from the Fund for the City of New York, NYC Health Department may also initiate advance requests, and these payments will be used to repay the loans.

Note: There is a system limitation in PASSPort that does not allow the agency to recoup the full amount which yields a net zero invoice. To address this issue, the agency will issue \$1 payments to providers. These issued payments will be recouped later.

4.5 FINANCIAL RECORD, REPORTING AND INVOICING

Contractor shall submit financial reports and invoices to the NYC Health Department in accordance with the terms described in the contract or this manual. In addition to financial reports and invoices, all not-for-profit contractors shall also submit line-item budgets for their salary allocation to the NYC Health Department on an annual basis.

Any supporting documents required to be maintained by the contract, or this manual shall be made available for inspection and reproduction by the NYC Health Department, the City Comptroller and such other persons as authorized by the NYC Health Department, including the Inspector General for the NYC Health Department and the Department of Investigation. Repeated failure to submit required financial reports within the time limits prescribed may result in termination of the contract.

Based on the contract budgets and terms, invoices require certain supporting documentation. The vendor must upload the required documents to VIPS/PASSPort alongside an invoice. If the payment package is incomplete (missing any of the applicable documents) the invoice will be returned to the vendor/provider.

Below are the common reasons documents may be returned for correction or clarification:

- Budget not submitted using the required template
- Missing or incorrect information on the submitted budget document
- Multiple versions of the same document attached, unclear which is intended for review
- Unable to open attached documents

4.6 INVOICE PROCESS

Invoice Submission

There are two ways Providers can submit invoices to the NYC Health Department, which determines the system through which the invoice and payment is reviewed and processed:

1. For Purchase Orders (POs)/contracts managed in PASSPort, the Providers submit the invoice directly in PASSPort. Invoice/payment review process is completed through PASSPort.
2. For POs/contracts not managed in PASSPort, Providers submit the invoice through the Vendor Invoice Processing System (VIPS).

The submitted invoices are then reviewed to ensure compliance with the scope, budget and their respective contract terms according to the guidelines set forth below.

Unit Cost contract:

- The invoice needs to state the description of each item invoiced with the item code, quantity, rate and total amount to be paid.

Line-Item contract:

- The invoice needs to state the line-item description as is stated in approved budget of the contract and the amount being invoiced for that line item.
- Backup documentation in accordance with the Invoice Review policy.

Deliverable contract:

- The invoice needs to state all the deliverables with the time of completion, deliverable amounts and the allocation of the percentage of time spent on specific deliverable and the total amount being invoiced.
- Backup documentation in accordance with the agency policy

Vendor Invoice Standards and Requirements

The PPB defines a *Proper Invoice* as “A written request for a contract payment that is submitted by a vendor in good faith setting forth the description, price, and quantity of goods or services delivered or rendered, in such form and supported by such documentation as an agency may require, and any other documents required by contract.”¹

The submitted invoice must be on vendor letterhead stating its business name and address and include the following:

- Invoice date
- Invoice amount
- Unique invoice number
- Contract/PO number
- Description of goods or services provided based on the type of contract (i.e., unit cost, line item, deliverable) as described above.
- Service Period. Services must be within the contract term.

Note: Refer to Appendix 1 for the invoice naming convention relevant to your program.

In addition, providers/contractors must submit the documents listed below to support the invoice.

Supporting Documentation for Invoices**Cost-reimbursement contracts with a line-item budget**

1. Invoice Crosswalk - This document lists each expense category that is being invoiced, the approved budget and the amount invoiced. The crosswalk includes Personnel Services (PS) and Other than Personnel Services (OTPS) expense categories, their approved budgets and amounts breakdown by individual expenditure included in the submitted invoice. Refer to Appendix 1 for crosswalk template.
2. Payroll Register or Personnel Service Report - This document lists the staff charged to the contract. Expenses should be broken down by payments to staff and allocations to the Department.
3. General Ledger - Providers should submit the general ledger accounts and account balances that align with expenditures invoiced to the NYC Health Department. The listing should include the account name and account number associated with the contract.
4. Subcontractors' and/or vendors' invoices, if applicable.
5. Equipment Inventory Report, where applicable

¹ Procurement Policy Board, Prompt Payment Section 4-06 (b) Definitions

In addition to the invoice and supporting documents, providers should indicate in the “Comments” section in PASSPort any claimed expenses that were accrued expenditures, where applicable. Expenses claimed when accrued must not be claimed again.

Performance-based contracts

Providers/contractor should submit proof of performance of the service or good delivered.

Invoice Workflow

Roles and Responsibilities

- Vendor: Certifies and submits the invoice to the Department for processing.
- Invoice Approvers: Program conducts primary review of invoices, supporting documentation and approves invoices by certifying services rendered in accordance with the contract.
- Payment Approvers: OFM conducts secondary review of invoices, approves provided documentation is in accordance with the contract, and applies final approval.

Invoice Review Process and Timeline

The initial review of the submitted invoice will be conducted within 5-7 days of submission, at which time the invoice will be returned for resubmission or moved forward in the program approval process. If an invoice is returned to the provider, providers will have 7 days to resubmit the corrected invoice. The NYC Health Department’s pre-payment review and payment processing will be concluded within 30 days of the last submission date.

Invoices must be submitted within 30 days of the end of the service period unless written approval for an extension is given by the Contract Manager or Program Consultant. Late invoice submissions with no approved extension will result in payment delays and/or negatively impact annual contract performance evaluations.

To verify the validity and integrity of providers’ invoices, the NYC Health Department reviews the invoices prior to payments. This process is referred to as pre-payment review. Once the pre-payment review is completed and the invoice is approved for payment, the Department will execute payment within two business days. Based on standard system processing timelines, the electronic funds transfer can occur up to 5 business days after the Agency executes the payment.

The NYC Health Department will also perform a more extensive review of sampled provider invoices after payment has been processed. This second review is referred to as Post-Payment Review (PPR) process. The Pre-Payment and Post-Payment Review process are described in detail in the next two sections.

4.7 PRE-PAYMENT PROCESS

The objective of the NYC Health Department’s pre-payment review is to determine that the provider submits a complete and accurate invoice, and that the provider includes required documents to support the invoice amounts.

During pre-payment review, the Department will verify:

1. Invoice amount is correct (validate calculation)
2. Required supporting documents are included with the invoice.
 - Refer to Appendix 1 for program specific documents. Otherwise, the reviewer will use the applicable documents listed above.
3. Crosswalk is detailed and sufficient for PPR. Namely, does the Crosswalk include detailed breakdown of the PS and OTPS charges that have been claimed in the invoice.
4. Payroll report or Payroll register includes staff details charged to the contract. The details will be tested in PPR, if selected.

If one or more requirements are not submitted or submitted documents are not appropriate, the reviewer will not approve the invoice. The contractor will have 5-7 days to correct and submit the required documents. The reviewer, based on professional judgment, may also approve the invoice to be paid but flag the claim for subsequent PPR. All invoices will be included in the population of invoices to be sampled and selected for PPR addressed below.

This pre-payment review practice will be applied to Invoices through the May Service Period. NYC Health Department programs may define additional standard documentation requirements for expenditures related to direct client assistance (e.g., financial assistance, transportation benefit). Such requirements will be identified and shared with the provider by your designated Program Consultant.

The June Service Period invoice will be reviewed in accordance with the contracting agencies Year-end closeout process.

4.8 POST-PAYMENT REVIEW PROCESS

The PPB rules hold Agency Heads responsible for “assuring that effective control systems are established and maintained to provide reasonable assurance that administrative activities required under these [PPB](sic) Rules are effectively and efficiently carried out.”²

The NYC Health Department established a PPR process to review each paid invoice throughout the fiscal year and before the close-out of the contract year. The objective of PPR is to provide reasonable assurance that invoices that have been paid were valid and for services that were allowable and completely supported.

A PPR consists of sampling and testing specific line-item expenses. For each service period, OFM will make selections from the payroll register or payroll report, and from the general ledger and invoice cross walk provided with the submitted invoice. For example, if the providers already submitted a vendor or subcontractor invoice, no additional request will be made if that expense was selected for testing during PPR.

OFM will notify providers of the invoice service period and line-item selection via email. Requested documents should be returned via email from the document request. Providers should submit requested document within 5-7 days of the selection notification. OFM will review the documents received. If the provider did not submit the requested documents or the submitted documents don't support the expense claimed, NYC Health Department disallow the payments not supported. OFM will

² Procurement Policy Board, Prompt Payment Section 4-06 (g)(4) Responsibilities

report the results of the PPR to the Closeout Unit (COU). Disallowed payments will be recouped during the closeout process. The emailed address to be used for PPR related correspondence is postpaymentreview@health.nyc.gov.

In addition to recoupment of unverifiable expenditures, failure to satisfactory support expenses sampled during PPR may trigger the implementation of an enhanced review plan.

All paid claims remain subject to audit, regardless of the results of the PPR process. The tiered approach to timely invoice review throughout the fiscal year does not replace the requirement for NYC Health Department to perform fiscal audits of each contract, as defined in The City of New York Standard Audit Process Guide.

YEAR-END CLOSEOUT PROCESS

After OFM reviews and processes all invoices including the June Service Period invoice/Final invoice, the COU will start the closeout process. The contract closeout process is the final stage of the contracting process. It begins when a contract has met the terms of a contract and final payment is made. The purpose of the closeout process is to determine the amount of reimbursement Providers are entitled to for contracted services provided under each program unit funded in each contract. It also ensures the NYC Health Department receives and maximizes their allowable reimbursement from state, federal, and 3rd party funding sources for all agency expenditures.

The following conditions must be met for COU to start the year-end closeout process:

- (1) All closeout budgets are approved.
- (2) All invoices are paid to providers (no pending invoices).
- (3) Post-payment reviews (PPR) are finalized by OFM and PPR results are shared with COU.

If a provider disputes any findings that result from the closeout process, providers may submit an official appeal **within 7 calendar days** of the closeout letter date. Providers are allowed to have **ONE appeal** per fiscal year. If the official appeal is not received within 7 calendar days, the closeout findings will be deemed final.

Note: Invoices received past the Invoice Submission Timeline as specified in Section 4.6 of this manual will **not** be processed for payment.

INTERNAL CONTROLS AND COMPLIANCE

According to NYC Comptroller's Internal Control Directive³, internal controls are a series of actions or activities that exist as a continuing built-in component of an agency's operations. Internal control activities help ensure that management's directives are carried out. They are, basically, the policies, procedures, techniques, and mechanisms used to enforce management's direction.

6.1 CONFLICT OF INTEREST AND RELATED PARTY TRANSACTIONS

In March 2025, the City's Health and Human Services Vendor Compliance Cabinet issue the Conflict of Interest and Related Party Transactions Policy and Guidance for contractors of human services. The Policy provides guidance to NYC agencies engaged with HHS contractors who disclose potential related party transactions and/or conflict of interest in the prequalification application. The Policy directly cites the City's Standard Contract provisions for HHS, the City Cost Manual and NYS Not-For Profit Corporation Law.

The Cost Manual prohibits certain expenses from being charged to the City of New York (the "City") if there is a *Conflict of Interest*. New York City's standard human services contract states that "Any cost found by the Department, the City, or any auditing authority that examines the financial records of the Contractor to be improperly incurred, including but not limited to *Improper Related Party Transactions*⁴, shall be subject to reimbursement to the City. Failure to make said reimbursement shall be grounds for termination of this Agreement."⁵

Not-For-Profit Human Services Contractors are also required to comply with NYS Not-for-Profit Corporation Law. According to the Not-For-Profit Corporation Law, a *Related Party Transaction* is "any transaction, agreement, or any other arrangement in which a related party has a financial interest..."⁶ and can occur in various contexts between a Contractor's *Directors, Officers, Key Persons, or Related Organizations*. Therefore, an *Improper Related Party Transaction* can include, but is not limited to, "Sale and Lease Back" and "*Less-Than-Arm's Length*" agreements as defined in the Cost Manual.

These prohibitions are intended to prevent City monies from being used for wasteful or fraudulent transactions not in the City's or Contractor's best interest. These prohibitions are also intended to prevent unqualified Related Parties, unfair hiring and promotion practices, *Conflicts of Interest*, compromised internal control environments, and poor contract performance by the Contractor.

The allowable cost of the related party/less –than-arms-length transaction is the **lower** of the related organization's/individual's actual cost or the fair market value (FMV) of providing the service or supply. For example, if a lease agreement is between two related entities, the lease agreement is considered a "less-than-arms-length" or "related party" lease and rental costs under "less-than-arms-length" leases are allowable only up to the amount that would have been allowed had the lessee own the property. The related organization's actual cost in operating the building used by the service provider may include

³ Directive #1 Principles of Internal Control, Revised May 2019.

⁴ City of New York Standard Contracts for Health and Human Services (April 2017), Section 1.01(G)

⁵ City of New York Standard Contracts for Health and Human Services (April 2017), Section 4.06(C).

⁶ N.Y. Not-for-Profit Corp. Law § 102(a)(24) (Definitions)

depreciation, amortization, mortgage interest, property taxes, insurance, utilities and repairs and maintenance etc.

Contractor Requirements

To ensure that costs are not improperly incurred, all human services Contractors with the City of New York are required to do the following:

1. Complete the HHS Prequalification Application via PASSPort, and update and re-certify responses annually.
2. Respond to any requests made by a contracting agency and provide all requested follow-up information, clarification, documentation, and/or scheduling to meet within 30 days of such request; and
3. Comply with the contract following a contracting agency's decision/determination about a *Related Party Transaction* or *Conflict of Interest*.
4. If a transaction involving a *Related Party* or potential *Conflict of Interest* is billed to the City, whether directly or indirectly, document that the transaction is cost efficient, reasonable, and necessary pursuant to the terms of City contract(s) and the Cost Manual.

All disclosures submitted as part of the HHS Prequalification Application must be consistent with the Contractor's *Related Party Transaction* policy and *Conflict of Interest* policy.

A Contractor's failure to disclose any *Related Party Transaction* or any potential *Conflict of Interest* will result in a presumption that the *Conflict of Interest* or *Related Party Transaction* is improper, and the transaction will be disallowed.

The City may review the transaction(s) to determine compliance and allowability under the contract and may require corrective actions and/or cost disallowances.

Disclosure of a *Related Party Transaction* and/or a potential *Conflict of Interest* does not necessarily indicate noncompliance with your contract, or any applicable Federal, State or Local rules or laws.

Recoupment For Improper Transactions

If a *Conflict of Interest* or an *Improper Related Party Transaction* is found between the Contractor and a *Related Party* or a *Related Organization*, "The Department may, at its option, either require the Contractor to reimburse the Department or withhold for the purposes of set-off any monies due to the Contractor under this Agreement up to the amount of any disallowance or improperly incurred costs resulting from any audits of the Contractor, the amount of any overpayment to the Contractor."⁷

6.2 BONUSES AND RAISES

Article VIII, Section 1 of the New York State Constitution, regulates the use of public funds to private entities. It states, "No county, city, town, village or school district shall give or loan any money or property to or in aid of any individual, or private corporation or association, or private undertaking..." The primary beneficiary of the city spending must be the public and the payment of supplementary compensation is beyond the city's contractual duty.

⁷ City of New York Standard Contracts for Health and Human Services (April 2017), Section 4.07

Therefore, no City funds shall be used for the purpose of giving bonuses or raises. If funds are used for this purpose, a contractor must disclose the bonus or raise to the NYC Health Department within fifteen days of issuance. Failure to disclose shall be grounds for termination of the Agreement.

6.3 BUSINESS ASSOCIATES

As defined in 45 CFR §160.103, a Business Associate shall be the contractor or other person who is a party to an agreement and who may create, receive, maintain, transmit or access Protected Health Information on behalf of a covered entity pursuant to the agreement.

Business Associates agree to comply with all applicable New York State laws and any regulations promulgated thereunder governing the confidentiality of information created, received, maintained, transmitted or accessed by Business Associate, its Subcontractors or agents on behalf of Covered Entity, including but not limited to the following provisions, as applicable: New York Public Health Law §18 (Access to Patient Information) and Article 27-F (HIV and AIDS Related Information); New York Mental Hygiene Law §§22.05 and 33.13; New York Civil Rights Law §79-*l*; New York General Business Law §399-*ddd* (Confidentiality of Social Security Account Numbers), §399-*h* and §899-*aa*; and Chapter 5 of Title 10 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

APPENDIX 1- PROGRAMMATIC RULES

MENTAL HEALTH PROGRAMS

INTRODUCTION

The Division of Mental Hygiene partners with consumers, families, advocates, and providers to ensure access to high quality services and to improve the lives of New Yorkers with mental health and substance use disorders and those with developmental disabilities.

The following serves as the guideline for Contract Budget, Invoice, and Payments processes and will explain how to input the values of your budget and invoices into PASSPort.

For FY26 all new fiscal year budgets will be entered and launched at a high level and after the advance is issued, the provider will then be able to update the budget to add line-item details. The details added should be based on the prior year budget that was already in the system. Providers should leverage how the items were migrated into PASSPort.

NOTE: Providers can only enter budgets on new contracts or renewals after the contract has been registered.

BACKUP DOCUMENTATION

In accordance with the Standard HHS Invoice Review Policy, the following documents should be submitted with the budget and verified at the time of budgeting:

<u>Category</u>	<u>Backup Documentation Requirement</u>
Fringe Benefits	Audited financial statement that supports the proposed fringe rate.
Rent	Leased Provider spaces – Lease agreements and certification that the lease agreement is not between related parties (except for housing contracts).
Insurance	Proof of insurance cost and coverage period.
Service Dollar/ Contingency Funds	Description of internal control governing usage of service dollars/ contingency funds
Subcontractor	Subcontractor Agreement Form with NYC Health Department approval signature, license agreements, vendor agreements

<u>Category</u>	<u>Backup Documentation Requirement</u>
Cost Allocation and Disclosure Form	The Cost Allocation and Disclosure form will include cost allocation percentage and methodology, related party and ICR distorting factors disclosures. Additional information concerning the Related Party Disclosure Policy can be found in Section 6 –Internal Controls and Compliance
Indirect Cost Rate	For Providers that participated in the MOCS Indirect Cost Rate initiative, please indicate on the 'NYC Health Department Cost Allocation and Disclosure Form' the distorting factors your agency used when establishing your Indirect Cost Rate with the City. Please follow the guidelines outlined in the Cost Manual. Providers who did not participate should follow the City of New York Health and Human Services Cost Policies and Procedures Manual, Appendix – Frequently Asked Questions, Section D City Process for Accepted ICRs. For further information regarding the MOCS Indirect Cost Rate initiative, please visit the following link: Indirect Implementation - NYC Nonprofits.

INVOICE TIMELINE

Providers must adhere to the following timeline for invoice submissions. Late invoice submissions may result in payment delays and/or negatively impact their annual contract performance evaluations. Providers have the option to either submit monthly or quarterly invoices.

Invoices should be submitted by the 30th of the month following the service-period month, regardless of whether the provider is claiming quarterly or monthly, for example:

<u>Invoice</u>	<u>Submission Due Date</u>
Quarter 1 (July-September)	October 30 th
Quarter 2 (October-December)	January 30 th
Quarter 3 (January-March)	April 30 th
April-May	June 30 th
June	July 30 th *

If providers are experiencing severe cash flow needs, organizations that normally submit quarterly invoices can submit a monthly one, and supplemental advances may be an option in the most dire of cases, and/or due to delays in the contracting process, and with submission of additional justification.

To expedite the review of invoices, providers shall submit separate invoices for each Program Unit/Budget. For example, if one contract has two programs (Program 1 and Program 2) with separate budgets, providers shall submit an individual invoice for Program 1 and another one for Program 2 for each invoice cycle. However, providers are required to submit all invoices for all programs at the same time for each invoice cycle, i.e., monthly or quarterly, to ensure that all programs are being accounted

for, and to ensure timely payments for all programs. If a provider will not be able to submit an invoice for a specific program in their contract by the submission due date, the Provider should inform their NYC Health Department Program Consultant (s) of such before the due date and should be prepared to explain the reason(s) why an invoice will not be submitted for that Program within the stipulated time frame. The NYC Health Department Program Consultant will work with the Provider to create an action plan to ensure the outstanding invoice is submitted with minimal delays. If the submission due date has passed and the Provider has not submitted their invoice for the service period without communication to the Program Consultant (s) beforehand, the invoice will be considered past due, and the Provider will not be able to submit any future invoices until the previous invoice has been submitted.

*If you are unable to submit your final invoice by July 30th, please request an extension accompanied by estimated spending for the FY.

NAMING CONVENTIONS FOR INVOICES

The following naming convention for the **Provider Invoice Number** must be followed:

- **Invoice:** Applicable FY followed by MHY contract number followed by Primary Key # (found in the Sub-Budget field) followed by the claim period. Example: **26-123-789-JAN-MAR**
 - **Supplemental Invoice:** Naming Convention 24-123-4567JUL-SEPSUPP
- **Revised invoice:** Same as an invoice with the word “REV” at the end. Example: **26-123-789-JAN-MAR REV**
- **Deliverable type of invoice:** Applicable FY followed by MHY contract number followed by Primary Key # followed by the claim period and the letter “D”. Example: **26-123-789-JAN-MAR D**

NOTE: It is the responsibility of the provider to ensure that the indirect amounts on the invoices are calculated based upon the agreed upon rate in the budget, before submission to the NYC Health Department. If the indirect amount is incorrect, the invoice will be returned to the provider for correction and resubmission OR the provider may have to do a budget modification to adjust the budgeted rate which may delay payment to the provider.

The following documents need to be uploaded with every invoice, by clicking on the “**Documents**” blue header to open the documents section.

- Invoice Crosswalk or General Ledger
- Payroll Register or Personnel Service Report
- Equipment Inventory Report, where applicable
- Performance Based Form, where applicable



Invoice Crosswalk
Template.xlsx



General Ledger
Template.xlsx



Personnel Service
Report Template.xls



DOHMH FY26
Performance Based Form

The naming convention for documents are:

<u>Document Type</u>	<u>Naming Convention Examples</u>
Crosswalk	"26-PK#-Crosswalk Jul-Sep"
Payroll Register	"26-PK# payroll support Jul-Sep"
Supporting docs for selected sample	"26-PK#- Sampled support – invoice/proof of payment etc."

ANIMAL CARE AND CONTROL

INTRODUCTION

The Division of Environmental Health, Office of Veterinary Public Health Services' mission is to promote and protect the health of New York City residents and visitors by ensuring an environment free from animal-borne diseases, hazards and nuisances by controlling and regulating animals. The Bureau administers Departmental programs relating to the impact of animals on public health, including, but not limited to, investigation of reported animal bites and the surveillance of rabies in all 5 boroughs, conducts dangerous dog enforcement, licenses animal handling establishments, rental horses, dog licenses and issues permits for wild or exotic animal exhibitions in NYC. Investigates prohibited animals, animal nuisance complaints, and enforces city regulations pertaining to animals. The program also oversees the contract with Animal Care and Control of NYC (ACC) for animal care and control services provided to the City.

ACC provides services which include, but not be limited to, seizing animals deemed to be a threat to the public health, providing and operating facilities to shelter, hold, examine, test, treat, spay, neuter, place for adoption, assure humane care and disposition of and otherwise control animals which ACC or the City has seized or accepted for shelter.

ACC will enter and launch all new fiscal year budgets including adding the line-item details. The details added should be based on the prior year budget that was already in the system.

NOTE: Providers can only enter budgets on new contracts or renewals after the contract has been registered.

BACKUP DOCUMENTATION

Below are the specific documentation requirements for each expense category that needs to be submitted with every invoice:

Category	<u>Backup Documentation Requirement</u>
Personnel Services	PS report from ADP system (or equivalent) including Employee Name, Title, Pay Period, and Gross Pay.
Equipment	For equipment that is \$5,000 or over, it must be either an approved line item in the budget or a written pre-approval from NYC Health Department
OTPS	Sampling throughout the Fiscal Year (see below for explanation)

Supporting documentation (vendor invoices, proof of payment, and proof of delivery) for all OTPS expenses are only required through the selective sampling process. NYC Health Department will select a percentage of invoices for each month for additional backup documentation review. Once an invoice is selected, it will be returned to the provider in PASSPort with specific list of documentation request. Providers are expected to resubmit the invoice in PASSPort with backup documentation within 5-7 business days.

If you are unable to submit supporting documentation such as a canceled check for an expense incurred on the selected invoice, then you will have one final opportunity to show proof of payment at the year-

end closeout. If proof of payment is still not provided at this time, then appropriate remedies will be taken.

Please note that NYC Health Department reserves the right to request additional specific documentation in any category when necessary.

INVOICE TIMELINE

Providers must adhere to the following timeline for invoice submissions. Late invoice submissions may result in payment delays and/or negatively impacting annual contract performance evaluations. If the following schedule is resulting in cash flow constraints for the programs, providers can request for supplemental advances, along with justification with the required supporting documentation.

<u>Invoice</u>	<u>Submission Deadline</u>
Monthly	30 days after

To expedite the review of invoices, providers shall submit separate invoices for each site based on the approved line-item budget. However, providers are required to submit all invoices for all sites at the same time for each invoice cycle, i.e., monthly or quarterly, to ensure that all programs are being accounted for, and to ensure timely payments for all sites. If a provider decides not to submit an invoice for a specific site in their contract, the Provider should inform their NYC Health Department Program Consultant (s) of such and should be prepared to explain the reason(s) why an invoice could not be submitted for that site.

<u>Mortgage/Loan Repayment Invoice</u>	<u>Submission Deadline</u>
Monthly	By the 15 th of each month

Each month, a separate invoice for the Queens mortgage/loan repayment should be submitted along with the bank's receipt that serves as proof of payment for the prior month's payment to the bank.

- The bank's receipt must indicate:
 - The status as Completed
 - The status date
- The invoice should include the following information:
 - Description column
 - Loan payment # and the period for the invoice column
 - Amount Column

Please see sample below:



Invoice: XXX

Date: XXX

Animal Care Centers of NYC

11 Park Place, Suite 805
New York, NY 10007
Email: billing@nycacc.org

Bill To:

Department of Health and Mental Hygiene

DESCRIPTION	Column1	AMOUNT
Loan Repayment - 1906 Flushing, LLC Animal Shelter 151 Woodward Avenue and 1902 Flushing Avenue, Ridgewood, New York 1138	Jan 1, 2023 to Jan 31, 2023 Loan payment #7	\$ 377,400.93
Total		\$ 377,400.93

EFT Payment Information

JP Morgan Chase
Account: XXXXX
Routing: 021000021

ACC of NYC Contact:

Name:
Tel:

EFT Destination:

Bank Name: Wells Fargo Bank
Account Name: Wells Fargo Trust Company
Account: XXXXX
Routing: 124002971
Tel: (801) 905-4514

NAMING CONVENTIONS FOR INVOICES

Invoices must be labeled “ACC” followed by site with the fiscal year and a unique identifier for each invoice submitted. A unique identifier may not be used for more than one invoice. A chart with site names is provided below. The same identifying label should be included on all related supporting documentation. Also include the line item that the invoice belongs to and if applicable the funding source it belongs to

Manhattan site= MN

Brooklyn site= BK

Bronx site= BX

Queens site= QN

Staten Island site= SI

Head Quarter site=HQ

The following documents need to be uploaded with every invoice, by clicking on the “**Documents**” blue header to open the documents section.

- Invoice cross walk
- Payroll Register
- For any equipment purchase of \$5,000 or more, submit proof of NYC Health Department pre-approval.

The naming convention for documents is below:

<u>Folder</u>	<u>Document Description</u>	<u>Naming Convention</u>
GP	Rental/lease agreement (occupancy/client housing/office) if applicable	Site Name
QL	Quarterly General Ledger	Q# – Site Name – Submission Date
SD	Payroll Register	Site Name – # of Request – Period Covered
SD	Equipment Purchase (invoice, proof of payment, departmental approval letter, bidding	Site Name – Equipment Description – Back Up Type (i.e. invoice, POP, etc.)
SD	Maintenance Expenses in Lieu of Rent	Site Name - # of Request – Period Covered
PA	Out-of-State travel (invoice, proof of payment, departmental approval letter)	Site Name – Equipment Description – Back Up Type (i.e. invoice, POP, etc.)

MONTHLY AND QUARTERLY REPORTS

Within 30 (thirty) days after the end of each month, ACC must submit invoices accompanied by a trial balance statement.

Reconciliation documentation, including but not limited to the Actual vs. Budget report, the Sources and Uses Schedule, and the Trial Balance, should be uploaded into Documents with the Invoice request each month.

The quarterly reports should be uploaded to Documents with the last invoice requests of each quarter (September, December, March and June) and should be labeled as “Quarterly Reconciliation”.

PUBLIC HEALTH CLINICS

INTRODUCTION

The Bureau of Public Health Clinics (BPHC) mission is to promote a healthy community by providing New Yorkers with the resources needed to make informed and empowered health decisions; identify and treat tuberculosis and provide immunization and sexual health services regardless of ability to pay or immigration status. To achieve its mission, the BPHC provides direct clinic services to people seeking health care; monitors disease trends; provides education and training to service providers and community groups; conducts research; and develops policies and programs to deliver high quality clinical care which best serve New Yorkers. Having the capacity for rapid diagnostics ensures that the NYC Public Health Clinics can continue to provide essential services. Keeping our clinical and laboratory services up and running so patients seeking medical care to our Public Health Clinics.

The immunization clinic is providing the administration of vaccination services to New Yorkers for the prevention of communicable disease/infections that are vaccine preventable. Sexual Health Clinics provides services a multitude of services related to the evaluation, diagnosis, treatment and prevention of sexually transmitted infections, HIV prevention, reproductive Health and behavioral intervention services. The Tuberculosis Chest Clinics provide services related to the evaluation, diagnosis, prevention and treatment of Tuberculosis by providing respiratory health care.

NOTE: Providers can only enter budgets on new contracts or renewals after the contract has been registered.

BACKUP DOCUMENTATION

In accordance with the Standard HHS Invoice Review Policy, the following documents should be submitted with the budget and verified at the time of budgeting:

<u>Category</u>	<u>Backup Documentation Requirement</u>
Fringe Benefits	Audited financial statement that supports the proposed fringe rate.
Insurance	Proof of insurance cost and coverage period.
Service Dollar/ Contingency Funds	Description of internal control governing usage of service dollars/ contingency funds
Subcontractor	Subcontractor Agreement Form with NYC Health Department approval signature, license agreements, vendor agreements

INVOICE TIMELINE

Providers must adhere to the following timeline for invoice submissions. Late invoice submissions may result in payment delays and/or negatively impact their annual contract performance evaluations. Invoices should be submitted by the 30th of the month following the service-period month, for example:

<u>Invoice</u>	<u>Submission Due Date</u>
Quarter 1 (July-September)	October 30 th
Quarter 2 (October-December)	January 30 th
Quarter 3 (January-March)	April 30 th
April-May	June 30 th
June*	July 30 th

*If you are unable to submit your final invoice by July 30th, please request an extension accompanied by estimated spending for the fiscal year.

If providers are experiencing severe cash flow needs, organizations that normally submit quarterly invoices can submit a monthly one, and supplemental advances would also be an option with the submission of additional justification.

NAMING CONVENTIONS FOR INVOICES

The following documents need to be uploaded with every invoice, by clicking on the **“Documents”** blue header to open the documents section.

- Supporting Documents such as Receipts, timesheets for work conducted and/or goods delivered.
- Payroll Register or Report

Additionally, Vendor will upload any supporting documentation relevant to the services being invoiced. Examples include:

- Service reports and/or attendee lists that correspond to the dates of service being invoiced.
- For any report deliverables that contains HIPPA-protected data, please work with your NYC Health Department Program contact to submit a memo that a relevant report cannot be shared because it contains HIPPA-protected data. In these specific cases, a signed memo on Company letterhead explaining this can suffice as supporting documentation with the understanding that in the event of a future audit, additional documentation may be requested.

The naming convention for documents are:

<u>Document Type</u>	<u>Naming Convention Examples</u>
Receipt	Date of Service, Location of Service/Good Delivered, “Receipt”
Payroll Register	FY, payroll support, service period
Timesheet	“Timesheet” Service Period

For City Council Designations, please use the following format **MOCS ID-MMYY-MMYY** for the invoice number. For example, FY26-12345-1025-0326 is a sample invoice number for initiative FY12345 for service dates spanning October 2025 to March 2026.

Partial Invoices Per Orders Placed for Deliverables:

Providers must be able to submit one invoice for every order placed regardless of the quantity of deliveries made on the order. Once all deliveries are made on the order, the provider will submit one invoice for the full amount of the goods/service requested and delivered. NYC Health Department has all right to reject partial invoices if full delivery of the order has not been made.

APPENDIX 2 - HOW TO GUIDE FOR PASSPORT

CREATING AND MODIFYING BUDGETS IN PASSPORT

Find the Purchase Order (Budget)

[Log in to PASSPort.](#)

On the top navigation menu, click **Financials**. A drop-down menu will appear; click **Browse Contract Budgets** on the menu.

In the **Keywords** text field, enter either the **FMS Doc ID** or **Purchase Order (PO) Number**

- FMS Doc ID is the city registration contract identification number that starts with CT1-816 and is followed by an 11-digit number.
- PO number is a unique system generated identification number that starts with PO for each fiscal year.

Click the **Search** button. Results matching your criteria will appear in a table.

- To filter by fiscal year, use the order date to and from column.
- Active budget or base budget actions such as launching an invoice or initiating a PO or budget change can be done here.

To view details of the purchase order you want to modify, click the **pencil** icon on the left of the search result.

Filters Status : Active × PO Type : CT1 × CTA1 × CTR × MA1 × MAR × MMA:					
	PO ID ▾	Vendor ▾	Contract EPIN ▾	Contract ▾	Budgeted Amc
	PO073485	"D" YARD INTERNATIONAL, INC	12524E0228001	AT Data - Emergency - 24-Oct-2023-04:19 PM IST	1,00

Create Purchase Order Change Request (POCR)

Click the **Create PO Change Request (POCR)** button near the top of the page.

WARNING: The **Create POOCR** button may not be present if:

- The contracting agency has not enabled vendor-submitted budgets on the contract, or
- There is a POOCR in progress. Previously initiated POOCRs can be found by clicking on **Changelog** on the left-side navigation.

If you are able to initiate a POOCR, clicking the **Create POOCR** button will bring you to a **Select POOCR Type** page.

Click the **Select the POOCR Type** drop-down field and select **Budget Change Only**.

In the **Change Request Reason** text field, enter your reason for this change request. Example reasons you can enter:

- "Create Budget"
- "Modify Budget"

Click the **Submit** button near the top of the page.

NOTE: POOCRs cannot be submitted while there are pending invoices. To submit the POOCR, the pending invoice would need to be canceled or fully processed with payment disbursed.

If the change request is successfully created, in the **Created POOCR** text field, a link to your change request will appear. Click the link and the purchase order change request window will pop up.

The screenshot shows a web form titled "Select Purchase Change Request Type". At the top right is a "Back" button. Below the title bar, there are two status messages: "✓ Data has been saved" and "i Validated successfully". A note states "i Fields marked by an asterisk * are mandatory". The form contains the following fields:

- Fiscal year**: A text field containing "2024 - City of New York (Legal)".
- Select the PO Change Request Type***: A dropdown menu.
- Change Request Reason***: A text field.
- Created PO Change Request**: A text field containing the link "Youth Reception Center - Renewal #4". A purple arrow points to this link.

Upload Backup Documentation

Check with your contracting agency if submission of backup documentation is required. If not, move onto the next step.

In the POCR window, click the **Click or Drag to add files** button under **Vendor Files** to upload required documents.

PO: PO306558 - Youth Reception Center - Renewal #4 - GO

Overview

Changelog

Budget

Change Request

Doc ID

CT1-068-20248801986

Link to Contract

Youth Reception Center - Renewal - CT1-068-20

Link to PO

PO286651 - Youth Reception Center - Renewal

Agency Files

Vendor Files

Click or Drag to add files

NOTE: Any number of files from your computer can be uploaded with a 165 megabytes file size limit.

Void Existing Budget Lines

Click **Budget** on the left-side navigation of the pop-up window.

Find the **Detailed FY Budgets** section. If the contracting agency made any actions against the purchase order, existing budget lines will be listed in the table in this section.

▼ Detailed FY Budgets

Add Budget Line

Download Budget

Upload Budget

Filled in *

To be allocated

☒ Percentage ☐ Amount

0.00%

	Sub-Budget ▾	Item Category ▾	Sub Item Category ▾	Bu
		Vendors		1

1 Result(s)

Before adding budget lines to your change request, you need to void any existing budget lines.

Click the **pencil** icon to the left of an existing budget line in the table. An **Add Budget Line** window will pop up.

NOTE: For newly registered contracts, there will be a one-line budget that would need to be modified or voided.

Add Budget Line

Save

Save

Sub-Budget

Item Category*

| Allowance  

Operations and Support

Operations and Support: Client Stipend

Operations and Support: Client Transportation

Operations and Support: Equipment

Operations and Support: Incentive Payments/Bonus

See All



In the **Budget Line Information** section, click the **Item Category** field to open a drop-down menu. Click **See All** at the bottom of the drop-down menu. An **Item Category (Budgets)** window will pop up.

NOTE: Providers should leverage the migrated budget as a template to enter new budgets.

Item Category (Budgets)

Close

Keywords

Q Search

Reset

Please select from the options below:

☐ Operations and Support

☐ Operations and Support: Client Stipend

☐ Operations and Support: Client Transportation

☐ Operations and Support: Equipment

☐ Operations and Support: Incentive Payments/Bonus

☐ Other

In the **Please select from the options below:** listing, find and click on the checkbox next to **Other** to select it from the listing.

Click the **Close** button near the top of the Item Category (Budgets) window.

In the Add Budget Line window, click on the **Budget Line-Item** text field and enter 'Void Line'.

In the **Budget Financials Section**, under **Edit By** there are 2 choices: 'Amount' and 'Quantity'. Click the circular button to the left of **Quantity** to select it.

In the **Quantity** text field, enter '0'.

Click the **Save and Close** button near the top of the Add Budget Line window.

Adding Budget Lines to PASSPORT (Two Options)

Two ways to add budget lines in PASSPort

On the Budget page, in the **Detailed FY Budgets** section there are 3 buttons:

- [Add Budget Line](#): Adds budget lines directly in PASSPort
- **Download Budget**: Downloads an Excel worksheet template to use for Upload Budget
- [Upload Budget](#): Adds budget lines by using an Excel template

▼ Detailed FY Budgets

Add Budget Line Download Budget Upload Budget

Filled in* To be allocated

☒ Percentage ☐ Amount 0.00%

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First Option – Use Add the Budget Line Button

Click the **Add Budget Line** button. An **Add Budget Line** window will pop up.

Fill out the required information in the **Budget Line Information** section:

- **Item Category** is a preset list of categories defining the deliverable of the budget line.
- **Budget Line Item** provides details about the deliverable. Enter a label.

Fill out the required information in the **Budget Financials Section**:

- **Quantity** is the amount budgeted towards the deliverable.
- **Unit Price** should be '1' unless it is a rate-based budget line.

Entering '1' is recommended for Unit Price since the unit price is not editable after submission.

Click the **Save and Close** button near the top of the Add Budget Line window.

Repeat this step to add your budget lines for this change request.

Second Option – Use the Upload Budget Button

Click the **Download Budget** button to obtain the Excel budget template. Make sure your popup blocker is not blocking your download.

Open the Excel template and enter budget line information according to the column labels. Columns marked in red indicate required fields. The required fields are:

- Item Category
- Budget Line Item
- Quantity
- Unit Price

After you have filled out the template, save the file and return to PASSPort.

Click the **Upload Budget** button. An **Upload Budget Lines** window will pop up.

Click the **Click or Drag to add a file** button in the pop-up window to add your budget template file.

Click the **Upload** button near the top of the window.

Submit the Budget

Once you have added all the budget lines you want, check the **FY Budgeted Amount** listed in the **Fiscal Year Budget Information** section. It must equal the **Total Budgeted Amount** in the bottom right of the Detailed FY Budget section before the budget can be submitted.

PO: PO306558 - Youth Reception Center - Renewal #4 - GOOD SHEPHERD SERVICES (In Progress)

[Save](#) [Submit to Agency](#)

Fiscal Year Budget Information

FY Start Date	FY End Date	FY Budgeted Amount
7/1/2023	6/30/2024	1,409,006.25

1 Result(s)

Detailed FY Budgets

[Add Budget Line](#) [Download Budget](#) [Upload Budget](#)

Filled in* ☐ Percentage ☒ Amount Amount still unallocated

Sub-Budget	Item Category	Sub Item Category	Budget Line Item	Additional Information	Expected Delivery Date	Inv
	Other		Void Line			
	Consultants		Curriculum Consultants			
	Deliverable		Lesson Plans			

3 Result(s)

Total Budgeted Amount 1,409,006.25

Click the **Submit to Agency** button near the top of the page to submit the budget for approval.

Any new budget line or cumulative budget modification of over 10% of the fiscal year budgeted amount will require manual review and approval from the agency.

The budget might be returned for review and resubmission, or you may be asked to submit justification for the changes.

NOTE: Once the budget has been approved, invoices can be submitted

SUBMITTING INVOICES IN PASSPORT

Locate the Purchase Order

[Log in to PASSPort.](#)

On the top navigation menu, click **Financials**. A drop-down menu will appear; click **Browse Contract Budgets** on the menu.

In the **Keywords** text field, enter either the **FMS Doc ID** or the **Purchase Order ID** (the PO ID, also known as the purchase order number).

- FMS Doc ID is the city registration contract identification number that starts with CT1-816 and is followed by an 11-digit number.
- PO Number is a unique system generated identification number that starts with PO for each fiscal year.

If you do not know the PO ID, click the **funnel** icon on the far left to use other search criteria to locate the PO ID.

The screenshot shows the 'Browse Contract Budgets' search interface. At the top, there are navigation icons (back, refresh, star) and the title 'Browse Contract Budgets'. Below this is a search bar with a funnel icon on the left and a date format提示 'Expected date format: M/d/yyyy'. The search criteria are defined in two main sections: 'Keywords' and 'Status'. The 'Keywords' field contains the text 'PO073280'. The 'Status' field has three selectable options: 'Active', 'In Progress', and 'Registered'. Below these fields is a 'Filters' section that displays the current search criteria: 'Keywords: PO073280' and 'Status: Active'. There are also two additional filter options: 'General Contract (CT1)' and 'Task Order (CTA1)'. A purple arrow points to the funnel icon on the left side of the search bar.

Click the **Search** button. Purchase orders matching the search criteria will display in a table below the search fields.

Filters Keywords : PO073280 ✕ Status : Active ✕ In Progress ✕ Registered ✕ General Contract (CT1) ✕ Task Order (CTA1) ✕				
ID	PO Initiator	Status	Budgeted Amount	Received
 PO073280	Gunda Praveena	Registered	100,005.00	
Result(s)				

To view the purchase order, you want to create an invoice for, click the **pencil** icon to the left of a search result's PO ID.

Create an Invoice

Click the **Create Invoice** button near the top of the page.

In the Invoice Header section, enter an invoice reference number in the **Invoice Ref** text field. Use any type of numeric or alphanumeric information to help identify the invoice.

Check the **Payee Vendor** and **Payee Address** fields in the Invoice Header section. The Payee Address should be the same address used by your organization in the Payee Information Portal.

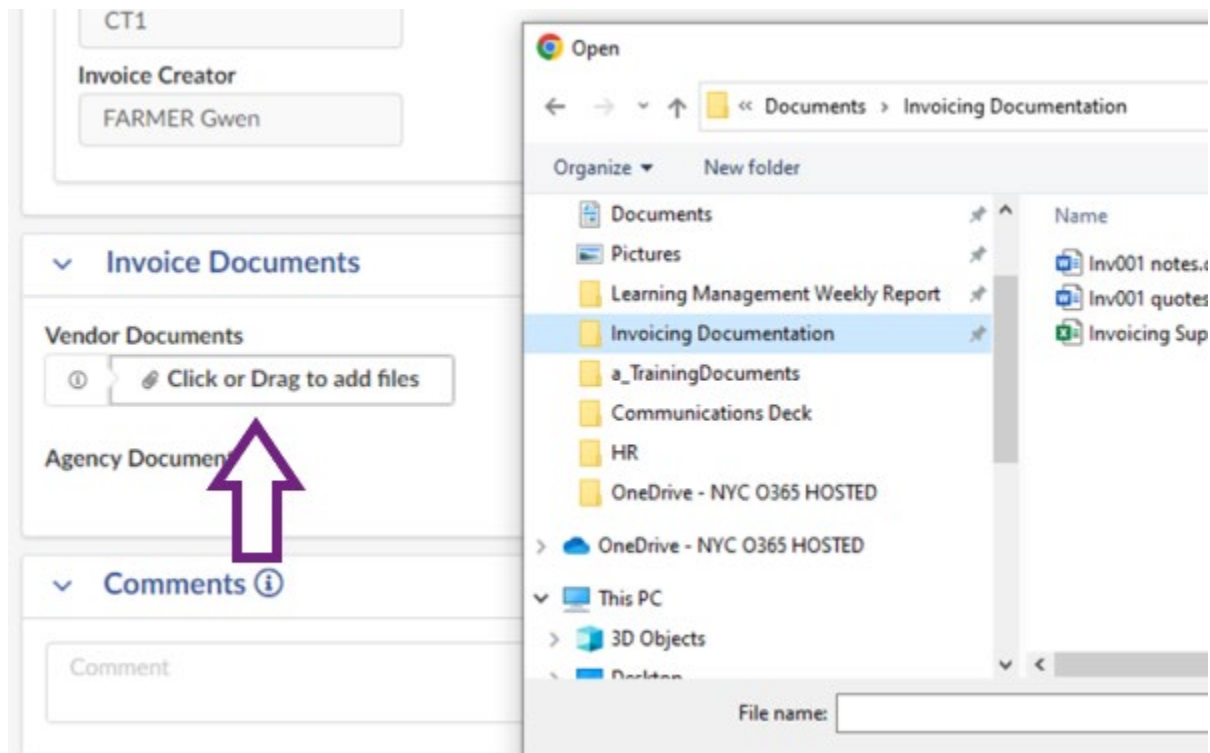
NOTE: Complete the required fields and ensure to hit save to open other functions within the invoice to continue.

Upload the Supporting Documentation

To upload any supporting documentation required by the contracting agency, find the **Invoice Documents** section.

Click the **Click or Drag to add files** button to select your document.

- The Document format must be PowerPoint, Excel, Word, or PDF.
- Maximum file size is 125 MB.
- There is no limit to the number of files that can be attached.



Click the **Save** button near the top of the page. Invoiceable items can now be added to the **Products / Services** section.

A system generated Invoice ID (starting with 'INV') will now appear in the page heading (shown in text at the top of the page) and the invoice status will update to 'Draft'.

Add Invoiceable Items

Find the **Products / Services** section. There are two options:

- The **Add All Invoiceable Items** button
Adds all line items marked 'Invoiceable'.
- The **Add an Item** button
Add items one by one.

PRODUCTS / SERVICES

Hover (hold mouse pointer over) or click Gap amount to view Ordered and Received quantity and amount.

Add All Invoiceable Items

Add An Item

☐	Item Label ▾	Unit ▾	Invoice Quantity ▾	Invoice Unit Price ▾	Invoice Amount
0 Result(s)					

The following instructions use the **Add All Invoiceable Items** option. When the button is clicked, invoiceable items from the budget will automatically fill the table below the buttons.

For each invoiceable item,

- Click the **trash can** icon found on the left side of the table to remove an item line that your organization is not going to invoice.
- Click the **pencil** icon found on the left side of the table to access the item line information. An **Add/Edit Invoice Lines** window will appear on the page.

The screenshot shows a window titled "Add/Edit Invoice Lines". At the top, there is a status bar with a right arrow icon, "0 Selected", and a "Delete Selected Items" button. Below this is a table with the following columns: a checkbox, a pencil icon, a trash can icon, "Item Label", "Unit", and "Invoice". The table contains three rows of data: "Emergency Consultants", "Filing Fees", and "Travel Expenses". A purple arrow points down to the pencil icon in the "Filing Fees" row, and another purple arrow points up to the trash can icon in the "Travel Expenses" row. At the bottom of the table, there is a summary row that says "3 Item(s)".

[Enter the information for Invoice Lines](#)

In the **Add/Edit Invoice Lines** window, enter the required information:

- Enter dates in both the **Service Dates From** and the **To** fields. Both dates should be within the purchase order's fiscal year.
- Based on **Units**,
 - If **Units** is 'Each', click the **Invoice Quantity** text field and enter the quantity you want to invoice.
 - If **Units** is 'Dollar', click the **Invoice Amount** text field and enter the amount you want to invoice.
 - The quantity or amount you want to invoice must be less than or equal to the **Remaining Amount** for this item line on the PO budget.
- Leave the **Invoiced Value** text field empty.

Click the **Save** button near the top of the window to update the invoiced amount.

Click the **Save and Close** button near the top of the window to close the Add/Edit Invoice Lines window and return to the Invoice page.

Click on the **pencil** icon for each invoice item line you want to add and repeat this step.

NOTE 1: If using the **Add An Item** button to add item lines individually, the above instructions apply. Additionally, an **Item Label** must be added by clicking the **ellipsis** icon under Item Label in the Invoice Line section.

NOTE 2: Program income should be entered into the invoice value field.

[Submit Invoice and Certify](#)

Click the **Save** button near the top of the Invoice page. In the **Invoice Amount** section, the **Gross Invoiced Amount** field will update.

Click the **Submit Invoice** button near the top of the page. A dialog box will pop up requesting certification.

Click the **OK** button in the dialog box to certify the listed expenditures on the invoice.

If the invoice is successfully submitted, a message displays near the top of the page.

The **Invoice Header** section will have new information:

- The Status text field states **Invoice Approval in Progress**.
- The Original Submission Date text field shows the invoice submission date.

Invoice status may be monitored either directly via the invoice or via the purchase order with all invoices submitted for that fiscal year.

PROVIDER RESOURCES

Learning to Use PASSPort Page:

nyc.gov/passport > [Learn PASSPort](#)

PASSPort Financials Page:

Nyc.gov/passport > [PASSPort Financials](#)

PASSPort Vendor Financials Training:

- PASSPort Vendor Financials: [Submitting Invoices](#) (Every Tuesday & Wednesday)
- PASSPort Vendor Financials: [Budget Submissions](#) (Every Wednesday & Thursday)

MOCS YouTube Channel:

[Youtube.com/@nycmocs](https://www.youtube.com/@nycmocs)

MOCS Support:

If you need assistance beyond what's available in the above resources, submit an inquiry to the [MOCS Service Desk](#).

Payee Information Portal (PIP) Support:

To do business with the City, vendors must register and create an account in the City's [Payee Information Portal \(PIP\)](#). In PIP, vendors can view financial transactions with the City of New York, register for Electronic Funds Transfer (EFT) payments, and more. For assistance with creating or updating a PIP account, please email the PIP Help Desk (PIP@fisa-opa.nyc.gov)