

DIVISION OF LOCAL GOVERNMENT SERVICES

PAYMENT GUIDELINES AND REQUEST FORMS

General Accounting Requirements

Adequate financial accounts and records must be established and consistently maintained in accordance with generally accepted accounting principles and practices during the term of the Agreement. The Recipient must also keep a cost ledger for costs incurred for work performed under the Agreement.

The accounting and control responsibilities must be segregated from the project operations. The Recipient is ultimately responsible for the accounting and control responsibilities.

The minimum requirements for an acceptable accounting system are:

- The system must include a cost ledger (general ledger) and appropriate subsidiary ledgers in which all financial transactions related to the Agreement must be recorded (i.e., disbursements, revenues). A separate cost ledger and subsidiary ledgers are required for each Agreement. The accounts and records must clearly identify all costs incurred by approved budget categories.
- Disbursements (costs) and revenues (advances, reimbursements) must be recorded in subsidiary ledgers established for each approved budget category as they are received or incurred and summarized in the cost ledger monthly.
- Each entry in the accounting records must be supported by appropriate documentation. The documentation can be generated from outside the Recipient's organization (i.e., invoices), and/or it can be internally generated (i.e., payroll registers). The files of supporting documentation must be coded and cross-referenced in such a way that transactions can be traced from any document dealing with the transaction back to the initiation of that transaction and forward to the entry or entries in the accounting system.

The financial accounts, records and cost ledger may be audited by appropriate State agencies based upon applicable federal and State regulations and contractual provisions in effect during the term of the Agreement. The financial accounts, records and cost ledger, including supporting documentation, must be kept intact and be readily available for the period indicated in the Agreement.

General Payment Request Requirements

This guide and accompanying forms are to be used to prepare and submit payment requests for reimbursement of costs incurred under Agreements with the Department of State, Division of Local Government Services (the Department). If payment requests are not prepared and submitted in accordance with this guide and accompanying forms, or if they contain errors or are illegible, it may cause processing delays, payment deduction or a rejection of the request. In the event that a payment request is denied or partially paid, the Department will provide written notice of the reasons for partial payment or denial to the Recipient.

A payment request consists of Summary Sheet Documentation Forms and a Standard Voucher. All invoices, receipts, timesheets and other financial backup information are required to be kept in the Recipient's project file. This information must be submitted with the payment request forms.

Payment requests will be reviewed in accordance with the terms and conditions of the Agreement to determine total eligible project costs incurred and the number and percentage of project tasks completed to date. If the percentage of task completion is deemed insufficient, or if products have not yet been approved by the Department, the amount to be reimbursed may be reduced. The Department shall make interim payments for eligible costs incurred up to an amount not to exceed 90% of the State Share Funding Amount.

The final payment request must be submitted within 60 days of the expiration date of the Agreement or the completion of the scope of work in the Agreement, whichever occurs first. The final payment request will not be processed until all work products have been received and approved by the Department.

When preparing payment requests, please note the following:

- Invoices must be provided with each payment request and must clearly account for all costs documented.
- Costs documented must be consistent with the approved budget in appendix B of the Agreement and must be shown in the same budget categories.
- Costs documented must be based on actual costs incurred - no estimated or rounded costs are allowed.
- The dates and amounts shown on the Standard Voucher, the Summary Sheet, and Attachments A-G must be consistent.
- When completing Attachments A-G, only submit those that are necessary to document costs. Please do not submit blank attachments.
- When completing Attachments A-G, additional copies should be made to be used as continuation forms, if necessary.
- Care should be taken to ensure all forms are accurate, legible and complete.
- The use of Other, Etcetera or Miscellaneous is not allowable in documenting expenditures.
- Forms with white out or strikeouts will not be accepted.
- Requests for payment will not be accepted more frequently than monthly.

Status Reports

An updated status report (project status form) no longer needs to be submitted with payment requests, unless requested by the Department. Note that status reports still need to be submitted every six months and if your agency is behind on submitting these reports, an updated report will be required to be submitted before any payment requests will be processed. In addition, a final status report will be required at the end of the project, to show the final status of all tasks.

NYS Standard Voucher

The Recipient should complete only the highlighted sections on the Standard Voucher.

Payee ID:	Recipient's Federal Tax ID number.
Payee Name & Address:	Recipient's name and address as it appears on the Contract Face Page.
Ref./Inv. No. & Date:	The information entered in this box will be printed as a reference on the OSC issued payment.
Description of Materials/Service:	In the first and second boxes enter the period indicated on Form 2 – Summary Sheet. In the third box enter the Agreement number. Do not enter anything else in this section.
Total:	Total amount documented (from Form 2 – Summary Sheet, Expenditures Documented this Report) in the "Total" box.
Payee Certification:	This section must have an original signature by the Recipient's responsible authorized representative. Make sure the title, date, and name of company (Recipient) sections are completed.

Your original payment request plus one complete copy of the payment request should be mailed to:

**New York State Department of State
Division of Local Government Services
ATTN: John Fatato
One Commerce Plaza
99 Washington Avenue - Suite 1015
Albany, New York 12231-0001**

If you have questions about contracts funded by the Local Government Efficiency (LGE) grant program, or would like to receive electronic copies of these forms or would like to submit a draft payment request for review, please contact the following:

John Fatato
john.fatato@dos.ny.gov

Phone: (518) 473-2488
Fax: (518) 474-6572

-----*Last Updated 10/7/14*-----

Summary Sheet Documentation Forms: Form 2 - Summary Sheet

RECIPIENT _____

CONTRACT # _____

	Approved Budget Amount (1)	Expenditures Documented this Report (2)	Cumulative Documented Expenditures (3)	Available Balance to Document (4)
Salaries & Wages	\$	\$	\$	\$
Travel	\$	\$	\$	\$
Supplies & Materials	\$	\$	\$	\$
Equipment	\$	\$	\$	\$
Contractual Services	\$	\$	\$	\$
Other	\$	\$	\$	\$
Capital Costs/Improvements	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$

- Column (1) Insert the budget amounts from the approved budget of the Agreement.
- Column (2) Represents the expenditures being documented on Attachments A-G of this payment request.
- Column (3) Represents the cumulative expenditures documented to date (this payment request plus previous payment requests). If this is the first payment request, Columns (2) and (3) will be the same.
- Column (4) Calculate by subtracting the Column (3) from Column (1). If this results in a negative amount for any category, the negative amount must be shown for that category and be factored into the total

NOTES:

- Make sure to fill in the total for each column.
- Note that the budget in Appendix B of your Agreement may not include all of the categories shown above. When completing the payment request, only fill in the categories which are applicable to your Agreement.
- Claimed expenditures must be in accordance with the project budget in Appendix B of your Agreement. Any changes to the cost categories contained in the project budget in Appendix B, in excess of 10% will require prior approval of the Department. If the total Agreement amount is in excess of \$50,000, approval will also be required by the Office of the State Comptroller. No expenditures will be allowed for items not set forth in the project budget.

Summary Sheet Documentation Forms: Form 3 - Planning/Design/Construction Breakdown

RECIPIENT _____

CONTRACT # _____

Breakdown costs for each category by the type of cost: Planning, Design, Construction, or Other. The "Total Amount" column must match column 2 on Form 2 - Summary Sheet.

- Planning: Costs related to the preparation of a long-term management strategy.
- Design: Costs for activities related to the development of schematic or final construction plans.
- Construction: Costs for activities relating to the physical construction at a site.
- Other: Costs for administrative/project management activities and activities which do not fall under the other categories.

	Planning Costs	Design Costs	Construction Costs	Other Costs	Total Amount
Salaries & Wages	\$	\$	\$	\$	\$
Travel	\$	\$	\$	\$	\$
Supplies & Materials	\$	\$	\$	\$	\$
Equipment	\$	\$	\$	\$	\$
Contractual Services	\$	\$	\$	\$	\$
Other	\$	\$	\$	\$	\$
Capital Costs/Improvements	\$	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$	\$

Summary Sheet Documentation Forms: Form 4 - Payment Narrative

RECIPIENT _____

CONTRACT # _____

Please provide a detailed narrative describing the activities undertaken and accomplishments made during the period covered by this payment request only.

Summary Sheet Documentation Forms: Attachment A - Salaries & Wages (including Fringe Benefits)

RECIPIENT _____

CONTRACT # _____

This category is for salary costs incurred by the Recipient only. Salary costs incurred by subcontractors (whether by subcontract, retainer, or Intermunicipal Agreement) should be listed on Attachment E - Contractual Services. The value of volunteer services or donated professional services should be listed on Attachment F - Other.

Note that if more than one individual with the same title performs work on this project, the title should be listed only once, with combined date and amount information. Also, the specific names of individuals should not be shown.

The Recipient's project file must include supporting documentation such as time sheets and other related documents which indicate days and hours worked by individuals.

Title	Start Date	End Date	Amount
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

Total Salaries & Wages	\$
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Summary Sheet Documentation Forms: Attachment B - Travel

RECIPIENT _____

CONTRACT # _____

This category is for travel costs incurred by the Recipient only. Rates used should be in compliance with your organization's rates, but cannot exceed approved State rates. The Recipient's project file must include travel cost documentation forms, as well as receipts for lodging, meals, transportation, etc. for each traveler.

Details of Trip		Summary of Costs	
Title of Traveler:		Mileage**:	\$
Origin and Destination:		Lodging:	\$
Date(s) of Trip:		Car Rental/Train/Air (Specify):	\$
Purpose of Trip:		Meals:	\$
		Other (Specify):	\$
		Total for Trip:	\$
<i>**If claiming mileage, indicate number of miles and rate:</i>		Miles:	Rate:

Details of Trip		Summary of Costs	
Title of Traveler:		Mileage**:	\$
Origin and Destination:		Lodging:	\$
Date(s) of Trip:		Car Rental/Train/Air (Specify):	\$
Purpose of Trip:		Meals:	\$
		Other (Specify):	\$
		Total for Trip:	\$
<i>**If claiming mileage, indicate number of miles and rate:</i>		Miles:	Rate:

Details of Trip		Summary of Costs	
Title of Traveler:		Mileage**:	\$
Origin and Destination:		Lodging:	\$
Date(s) of Trip:		Car Rental/Train/Air (Specify):	\$
Purpose of Trip:		Meals:	\$
		Other (Specify):	\$
		Total for Trip:	\$
<i>**If claiming mileage, indicate number of miles and rate:</i>		Miles:	Rate:

Total Travel	\$
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Summary Sheet Documentation Forms: Attachment C - Supplies & Materials

RECIPIENT _____

CONTRACT # _____

This category is for costs incurred by the Recipient only for the purchase of supplies. The Recipient's project file must include copies of receipts.

Type of Supplies & Materials	Date of Purchase	Amount
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$

Total Supplies & Materials	\$
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Summary Sheet Documentation Forms: Attachment D - Equipment

RECIPIENT _____

CONTRACT # _____

This category is for costs incurred by the Recipient only for the purchase of equipment. The Recipient's project file must include copies of receipts.

Description of Equipment (including Make, Year, Model, etc)	Date of Purchase	Amount
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$

Total Equipment	\$
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Summary Sheet Documentation Forms: Attachment E - Contractual Services

RECIPIENT _____

CONTRACT # _____

This category is for costs incurred through a subcontract, retainer agreement, intermunicipal agreement, etc. Only subcontractors who contract directly with the Recipient should be listed. Each subcontractor should be listed only once on this form with combined date and amount information. The start and end dates must reflect the dates that costs were actually incurred, not an invoice date.

The Recipient must have procured the subcontractor in accordance with the Agreement requirements and all applicable statutes, rules, and regulations. Before reimbursement for Contractual Services will be made, the procurement certification and the executed subcontract must be submitted to DOS.

The Recipient's project file must include copies of invoices. Invoices should be detailed and related directly to work program tasks. The Recipient's project file should also include a copy of the procurement record and the executed subcontract for each subcontractor.

Name of Subcontractor	Service Provided	Start Date	End Date	Amount
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$

Total Contractual Services	\$
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Summary Sheet Documentation Forms: Attachment F - Other

RECIPIENT _____

CONTRACT # _____

This category is for costs which do not fit in the categories above, such as registration fees, printing, advertising and to document the value of volunteer services, donated professional services, and equipment usage.

- For actual costs incurred, enter the type of cost, purpose, start and end dates, and total cost.
- For Volunteer Services, for Type enter (for example) "Volunteer Services by Steering Committee". Indicate the activities undertaken in the Purpose box, the start and end date, total hours, rate, and total value.
- For Donated Professional Services, each title should be listed separately. For Type enter (for example) "Donated Professional Services - Attorney". Indicate the activities undertaken in the Purpose box, the start and end date, total hours, rate, and total value.
- For equipment usage, each piece of equipment should be listed separately. For Type enter (for example) "Equipment Usage - Backhoe". Indicate the start and end date, total hours, rate, and total value.

For actual costs incurred, the Recipient's project file should include copies of invoices. For the value of volunteer services, donated professional services and equipment usage, the Recipient's project file must include appropriate backup documentation, such as timesheets/timelogs which document the dates, hours and rates for each value claimed.

Type of Cost:		Start Date:	
Purpose:		End Date:	
		Total Hours:	
		Rate:	
		Total Cost or Value:	\$

Type of Cost:		Start Date:	
Purpose:		End Date:	
		Total Hours:	
		Rate:	
		Total Cost or Value:	\$

Type of Cost:		Start Date:	
Purpose:		End Date:	
		Total Hours:	
		Rate:	
		Total Cost or Value:	\$

Total Other	\$
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Summary Sheet Documentation Forms: Attachment G - Capital Costs/Improvements

RECIPIENT _____

CONTRACT # _____

This category is for costs related to making changes to improve capital assets, increase their useful life, or add to the value of these assets. The Recipient's project file must include copies of invoices.

Description of Capital Costs/Improvements	Start Date	End Date	Amount
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

Total Capital Costs/Improvements	\$
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STANDARD VOUCHER

Originating Agency (Limit to 30 spaces) NYS Department of State		Originating Agency Code 19000		Voucher Number	
Payment Date (MM/DD/YY)		OSC Use Only		Interest Eligible (Y/N)	
Payee ID		Additional	Zip Code	Route	Liability Date (MM/DD/YY)
Payee Name (Limit to 30 spaces)				Payee Amount	
Payee Name (Limit to 30 spaces)				MIR Date (MM/DD/YY)	
Address (Limit to 30 spaces)				IRS Code	
Address (Limit to 30 spaces)				IRS Amount	
Address (Limit to 30 spaces)				Stat. Type	Statistic
Address (Limit to 30 spaces)				Indicator-Dept.	Indicator-Statewide
City				Ref./Inv. No. (Limit to 20 spaces)	
State		Zip		Ref./Inv. Date (MM/DD/YY)	

Purchase Order No. and Date	Description of Material/Service If items are too numerous to be incorporated into the block below, use Form AC 93 and carry total forward.	Quantity	Unit	Price	Amount
	<p>Expenditures documented during the period of</p> <div style="display: flex; justify-content: center; align-items: center; gap: 20px;"> <div style="border: 1px solid black; width: 80px; height: 20px;"></div> to <div style="border: 1px solid black; width: 80px; height: 20px;"></div> </div> <p>For Agreement #</p> <div style="border: 1px solid black; width: 150px; height: 20px; margin: 10px auto;"></div>				

Payee Certification I certify that the above bill is just, true and correct; that no part thereof has been paid except as stated and that the balance is actually due and owing, and that taxes from which the State is exempt are excluded.		Total	\$
_____ Payee's Signature in Ink	_____ Title	Discount	
_____ Name of Company	_____ Date	Net	

FOR AGENCY USE ONLY		STATE COMPTROLLER'S PRE-AUDIT	
Merchandise Recd _____ Date	I certify that this voucher is correct and just, and payment is approved, and the goods or services rendered or furnished are for use in the performance of the official functions and duties of this agency. _____ Authorized Signature in Ink _____ Date	_____ Verified	Certified for Payment of Total Amount _____ By
Page No. _____		_____ Audited	
By _____		_____ Special Approval (as Required)	

EXPENDITURE							LIQUIDATION			
Cost Center Code			Object	Accum		Amount	Originating Agency	PO/Contract	Line	F/P
Dept	Cost Center	Var		Dept	State					

Distribution: Original to OSC with Copy to Agency/Department and Payee

Check if Continuation form is attached.