



NonProfit
HelpDesk

2025-2026

Nonprofits:
We're Here To
Help YOU

Understanding City Discretionary Contracts
with Special Guests from
The Mayor's Office of Nonprofit Services

May 7, 2026 at 1:00pm | FACILITATOR: TAMARA KESHECKI

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WORKSHOPS FOR CAPACITY BUILDING & NYC DISCRETIONARY FUNDING



From Logo to Legacy: Building Your Brand Story

Today • 12:00 PM EDT

Free



You Ask, We Answer: NYC Council Discretionary Expense Funding

Tomorrow • 6:30 PM EDT

Free



Nonprofit Excellence - Top 10 Best Practices for Nonprofit Organizations

Tue, May 27 • 12:00 PM EDT

Free



NYC Council Discretionary Funding Q&A w/ NYC Dept of Youth & Community Dev.

Wed, May 28 • 6:30 PM EDT

Free



Submitting the HHS Prequalification (PQL) Application

Wed, Jun 4 • 6:30 PM EDT

Free



Getting Started with Grants

Tue, Jun 10 • 12:00 PM EDT

Free



Navigating NYC PASSPort for Nonprofits

Tue, Jun 10 • 6:30 PM EDT

Free



NYC Council Discretionary Expense Funding: Contracting & Reimbursement

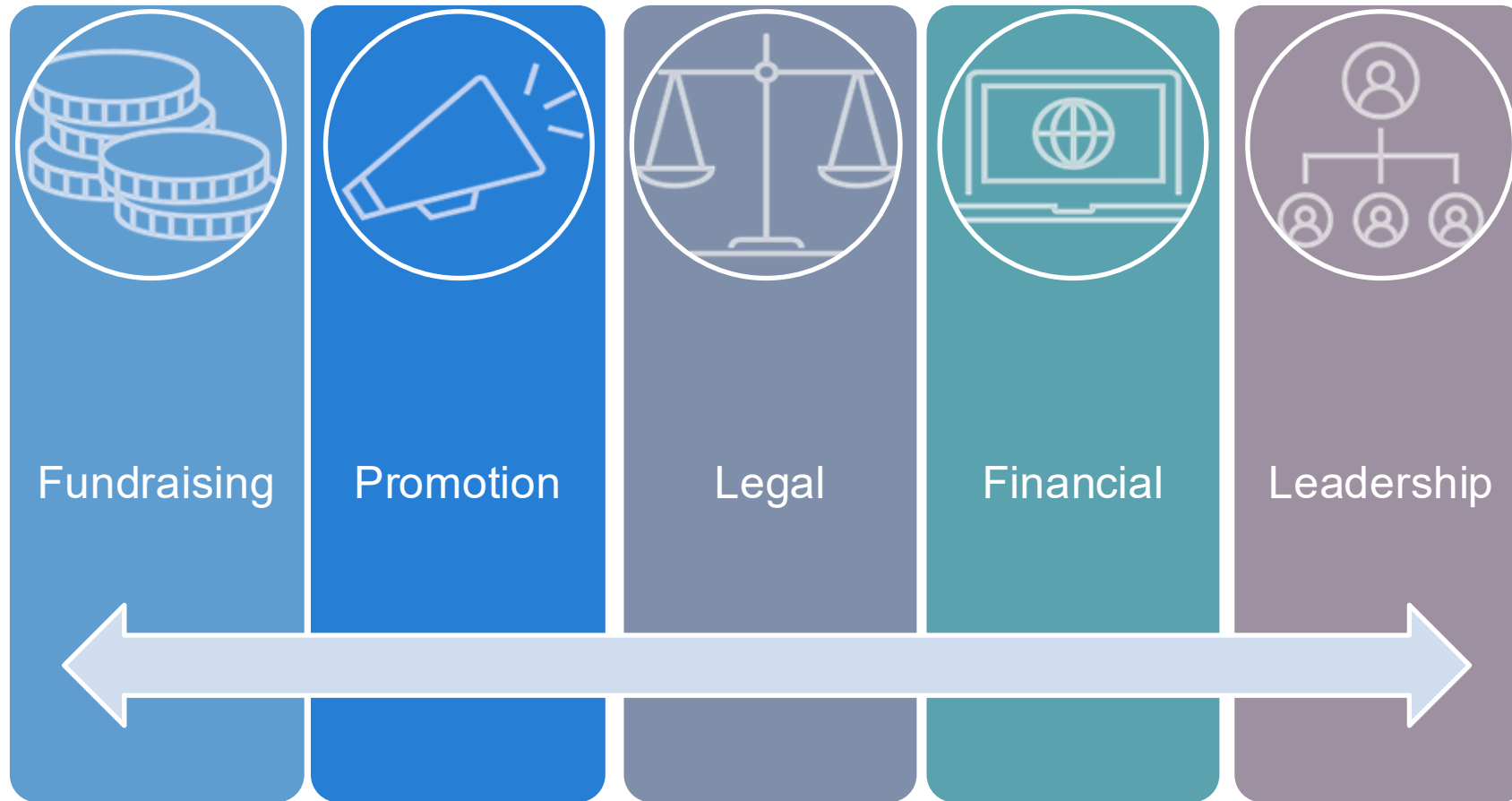
Tue, Jun 17 • 6:30 PM EDT

Free

sample list of workshops, please visit nphd.org for current schedule

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The NonProfit HelpDesk's 2025-26 presentation series and technical support is funded through generous allocations from New York City Council Members including:

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Understanding City Discretionary Contracts

NYC Mayor's Office of
Nonprofit Services

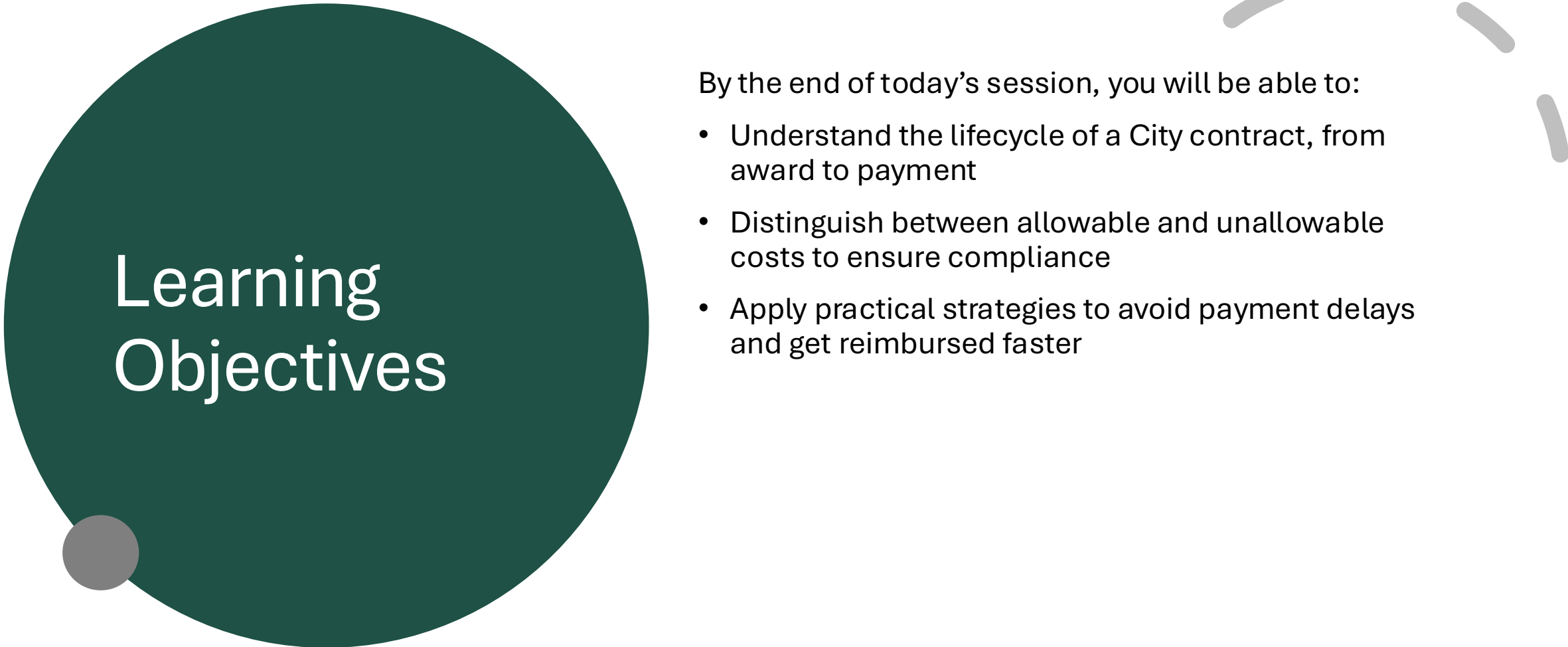
Goal:

Demystify how NYC contracting works and set you up for long-term success.

Agenda

- Welcome
- Reading the Map
- Packing the Gear
- Moving Through Checkpoints
- Building Alliances





Learning Objectives

By the end of today's session, you will be able to:

- Understand the lifecycle of a City contract, from award to payment
- Distinguish between allowable and unallowable costs to ensure compliance
- Apply practical strategies to avoid payment delays and get reimbursed faster




About Me

Miguel Bonilla, Deputy Director,
Mayor's Office of Nonprofit Services

Miguel brings over 30 years of experience in social justice, nonprofit management, and capacity building. He has led citywide initiatives supporting nonprofits through senior roles in NYC government and United Way of New York.

A large, dark green circular graphic on the left side of the slide, partially cut off by the edge.

Now tell us
about you!

- Introduce yourself in the chat
 - Name, organization, and what you hope to learn
 - Tell us about your experiences with city contracts
- 
- A decorative graphic in the bottom right corner consisting of several short, light gray dashes arranged in a curved, upward-sloping path.

What is a Discretionary Award?

- City Council funding for nonprofits to meet local needs and fill gaps in City services
- Non-competitive process- organizations are designated by Council Members rather than applying through an RFP
- Typically one-year funding that still requires a contract, registration, and invoicing before payment

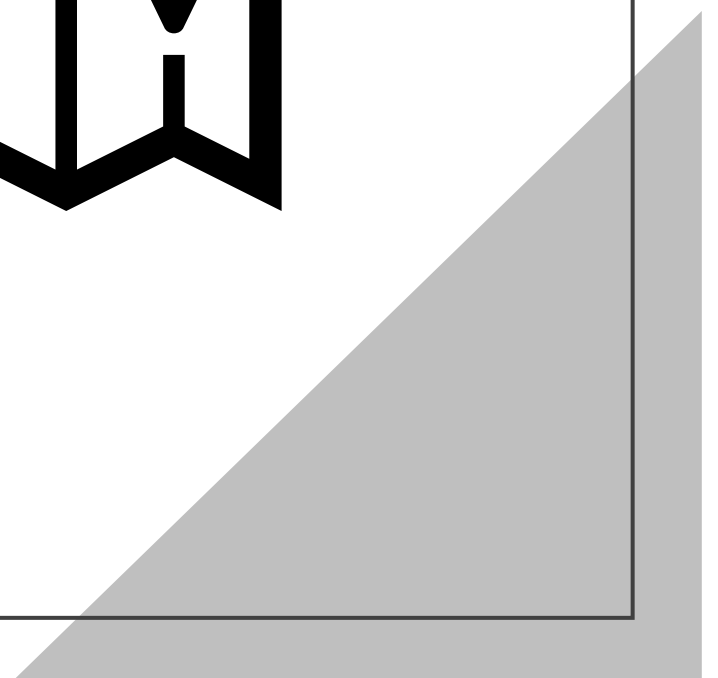


Getting Ready for the Journey

- **Reading the Map** – Understanding the contracting landscape
- **Preparing Your Tools** – Setting up the right financial systems
- **Moving Through Checkpoints** – Successfully submitting invoices and getting reimbursed
- **Building Alliances** – Strengthening relationships that support the journey ahead

Are you ready for a contracting quest? Let's meet our cast of characters

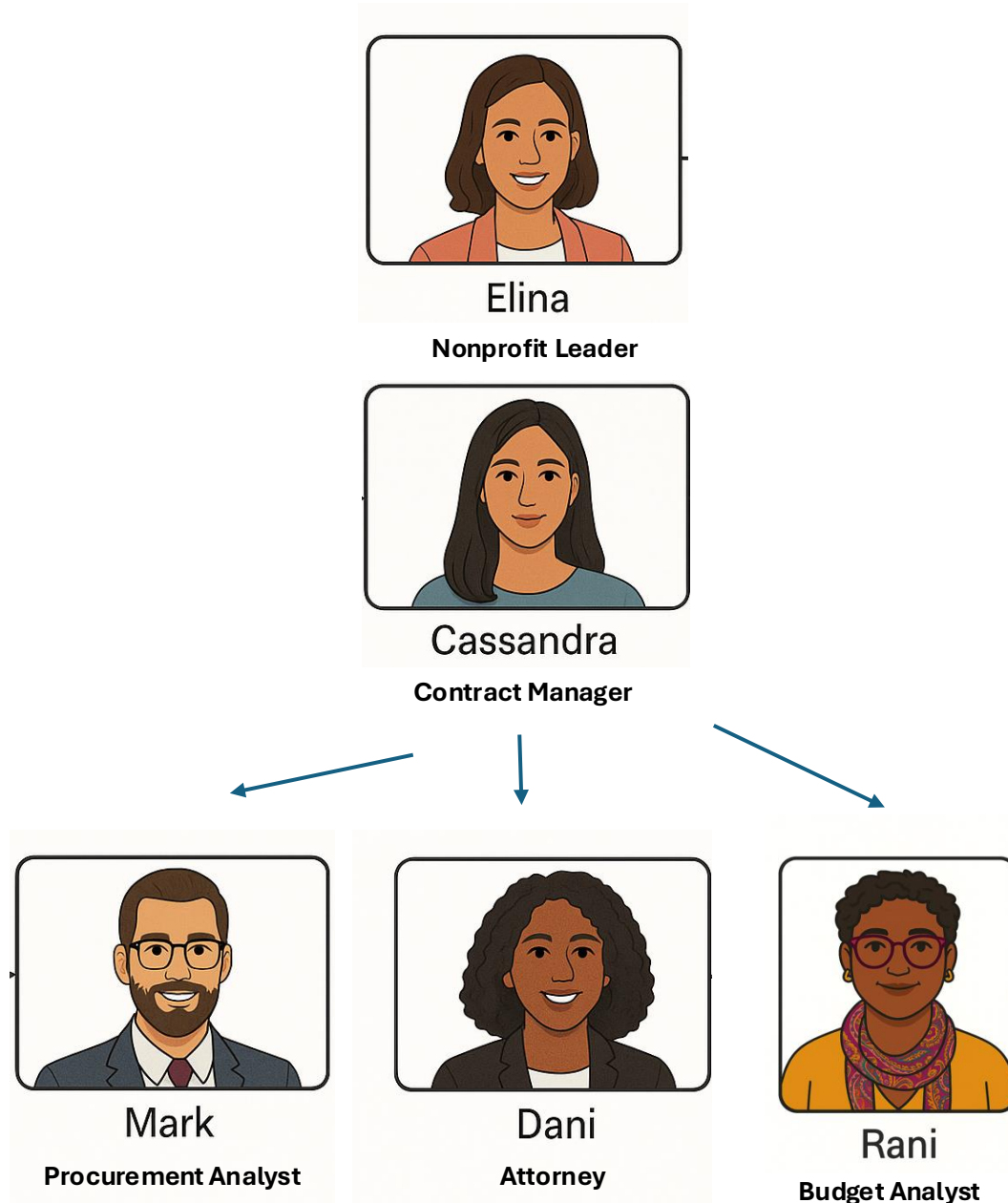
Reading the Map





Map Your Contract Lifecycle

- Looking at these maps,
 - Where are you now?
 - What's unclear?
 - What support do you need?

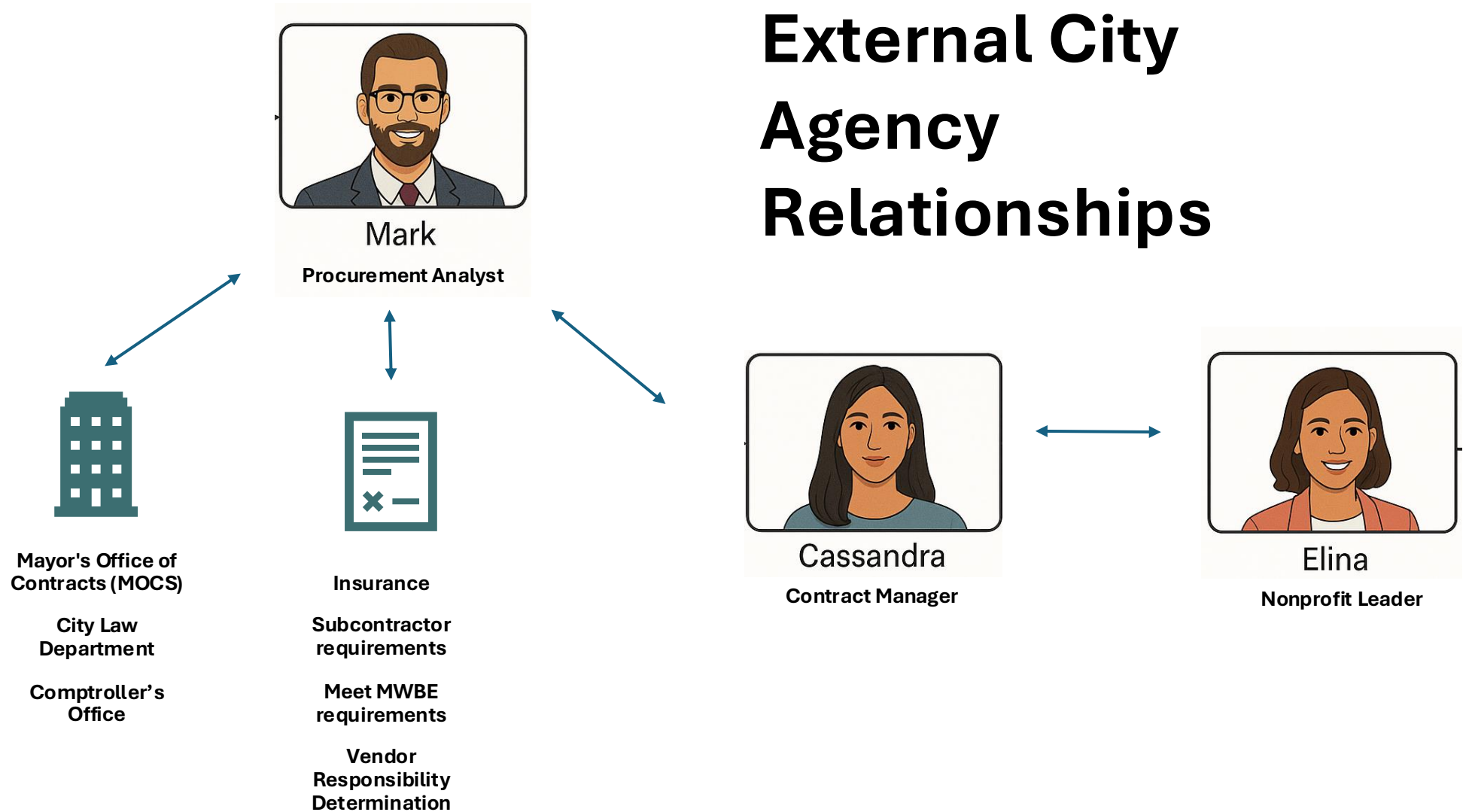


Internal City Agency Relationships

- Your **contract manager** (Cassandra) is your main point of contact. They'll coordinate with agency staff on your behalf.
- After the contract is signed, a procurement analyst (Mark) reviews it to make sure it meets city rules and gets all necessary approvals.
- Throughout the process, your contract manager remains your primary contact.



External City Agency Relationships



Examples of
Additional
Reviews Mark
monitors

Documents	Sent to	Can last up to	Possible Hold-ups
Service and Supply Form	Small Business Services	30 Days	Errors in form
Contracts	Law Department	30 Days	Questions regarding services
Contracts	Mayor's Office of Contract Services	30 Days	Conflicting Information
Contracts with Supporting Docs	Comptroller's Office	30 Days	Missing documents



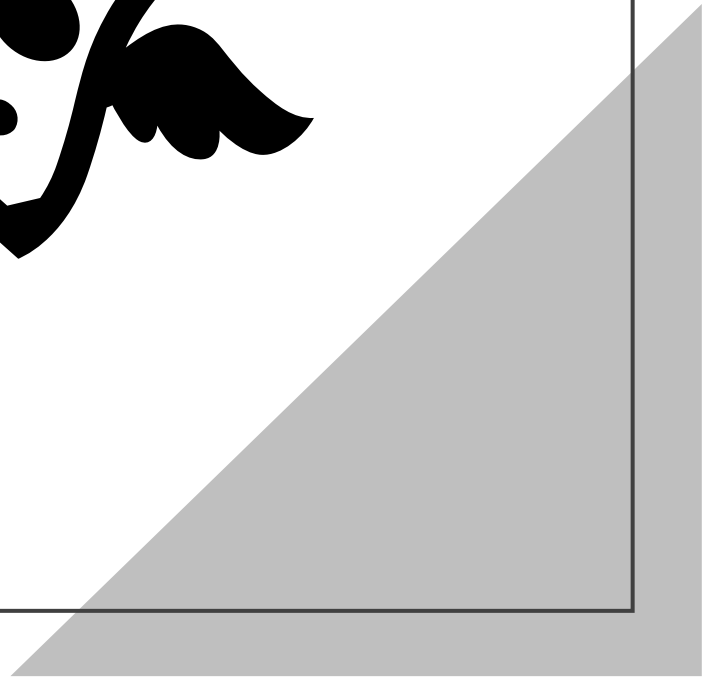
Contract Delays



What Causes Contract Delays?

- Incomplete or outdated PASSPort profiles
- Missing documents (e.g., insurance certificates, audits)
- Budget doesn't match scope
- Pending City Council paperwork (for discretionary funding)
- Changes made late in the process trigger restarts

Preparing Your Tools




Disclaimer

This training provides general guidance only. Please conduct your own due diligence and consult a financial or legal professional as needed.



Understanding the Difference between Allowable and Unallowable Costs

- **Allowable costs:** Expenses the City will reimburse because they are approved, necessary, and tied to your program (e.g., staff salaries, program supplies, rent tied to the contract)
- **Unallowable costs:** Expenses the City will not pay for, even if you spent the money (e.g., personal expenses, costs not in your budget, or unrelated activities)
- Charging unallowable costs can delay payments or lead to rejected invoices



NYC
Department of
Youth & Community
Development
2 LAFAYETTE, 19TH FLOOR,
NEW YORK, NY 10007

ZOHRAN MAMDANI
MAYOR

SANDRA ESCAMILLA-
DAVIES
COMMISSIONER

**FY27
FISCAL MANUAL
FOR PASSPORT USERS**

USERS: All Human Service contracts, except
Discretionary Contracts under the Fiscal Agent

NEVITA BAILEY
ASSOCIATE COMMISSIONER &
CHIEF FINANCIAL OFFICER
BUREAU OF BUDGET AND FINANCE

PASSPort Assistance
MOC'S SERVICE DESK
<https://mocssupport.atlassian.net/servicedesk/customer/portal/8>

DYCD Help Desk
BudgetandFinanceHelp@dycd.nyc.gov

LAST REVISED: March 18, 2026

Setting up Internal Controls to Protect your Nonprofit





Elina and the Annual Event

Elina's organization hosted a fundraising gala. She wants to make sure she's accounting for the gala donations properly.

- The gala raised \$20,000
 - \$5,000 in cash during event
 - \$10,000 in credit card donations
 - \$5,000 in checks

Discuss the questions on the next slide

Discussion Questions



Handling Cash: What are some safeguards Elina could put in place for securing and documenting the \$5,000 cash donations received at the event?



Credit Card Transactions: What steps should she take to ensure the \$10,000 in credit card transactions are properly managed? How can she safeguard against any potential discrepancies or disputes?



Managing Checks: What procedures should Elina follow to process and deposit the \$5,000 in checks received? How can she ensure that the checks are recorded accurately and promptly?

Key Internal Controls for Small Nonprofits

- **Deposits:** The person who logs incoming checks shouldn't be the one depositing them.
- **Payments:** The person who signs checks or approves payments shouldn't be the one creating them.
- **Vendors:** Someone not involved in purchasing should regularly review the vendor list.
- **Bank Reconciliation:** A different person from the one making payments should reconcile the bank account each month. If that's not possible, a Board member should review unopened bank statements.
- **Physical Security:** Keep checks and cash locked up and use passwords on all computers.
- **Documentation:** Require receipts for larger purchases and have supervisors approve hourly staff timesheets.

What happens without internal controls

- Theft
- Unallowable expenses
- Expenses can get miscategorized
- Audits and monitoring become difficult
- Multiple people use different processes or names creating more problems
- Executive abuse for personal expenses

Internal Controls

WHY DO WE NEED INTERNAL CONTROLS?

1

Protect resources from waste, loss, theft, or misuse

2

Ensure Resources are used appropriately in accordance with stakeholder expectations, monitoring agencies, and your budget and plan

3

Produce reliable financial statements that are based on accurate and verifiable data



Using a Chart of Accounts to Track Your Budget Accurately





Tracking by Funding Source

Why Chart of Account Matters

- Different contracts = different rules
- Use project codes to track accurately
- Helps you avoid double-charging or unallowable expenses

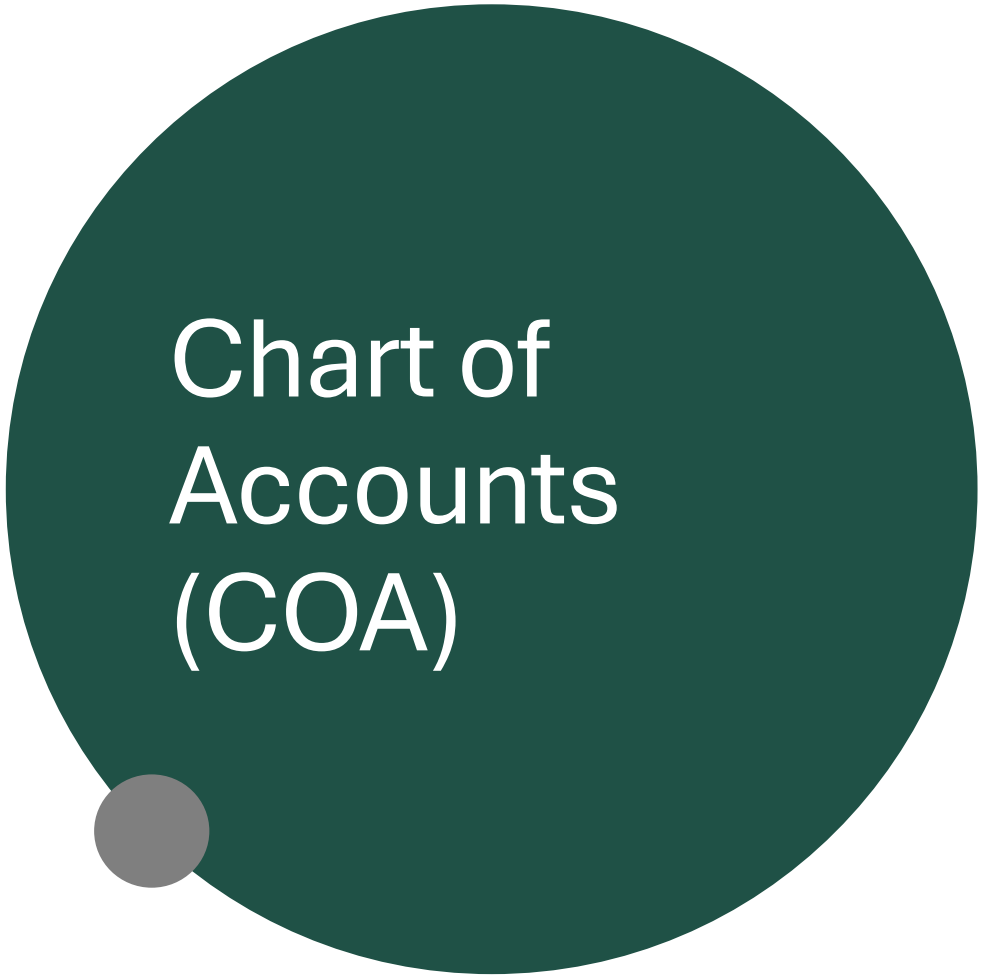


Chart of Accounts (COA)



Your Financial Map

- A Chart of Accounts categorizes how you track *income* and *expenses*
- Aligns internal systems with City program budget and reporting requirements
- Improves transparency and audit readiness
- <https://www.youtube.com/watch?v=SedFzibDSXA>

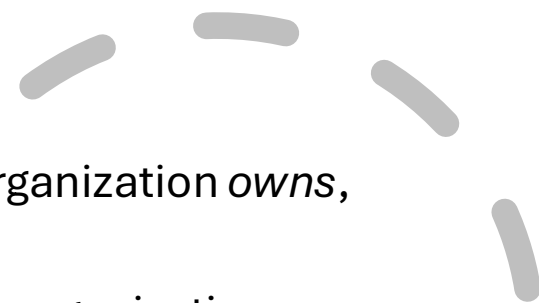


Chart of Accounts (COA) - Common Codes

- **Assets (1000 – 1999)** - What your organization *owns*, like cash, equipment, or property.
- **Liabilities (2000 – 2999)** What your organization owes to others, like unpaid bills or loans.
- **Net Assets (3000 – 3999)** What's *left over* after you subtract what you owe (liabilities) from what you own (assets).
- **Revenue (4000 – 4999)** money your organization *receives*, like grants, donations, or program fees.
- **Expenses (5000 – 9999)** Money your organization *spends* to run programs or operations.

Chart of Accounts (COA) Examples

1010: Checking (Bank Account)
1030: Savings (Bank Account)
1530: Equipment
2010: Accounts Payable
2100: Accrued Salaries
2110: Accrued Payroll Taxes
2300: Credit Card Payable

3200: Temporarily Restricted Net Assets

4010: Donations and Grants – Individuals
4020: Donations and Grants – Government
4030: Donations and Grants – Foundations
4110: Special Events – Sponsorships
4120: Special Events – Auction Sales
4130: Special Events – Ticket Sales
4200: Program Revenue
4600: In-Kind Contributions

5000: Salaries and Wages
5010: Payroll Taxes
5030: Health Insurance
5040: Dental Insurance
5050: Retirement Benefits
5060: Workers Compensation
8000: Fundraising Expenses
8100: Special Event Expenses
8200: Program Expenses
8420: Accounting Services
8510: Rent Expense
8520: Utilities
8540: Office Supplies
8550: Printing and Copying
8610: Bank Fees
8820: D&O Insurance
8890: Miscellaneous Expenses

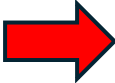
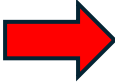
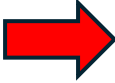


Elina and her first invoice

Elina received a \$18,750 after-school contract but is tracking all expenses in one spreadsheet.

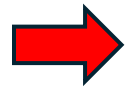
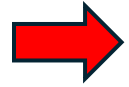
Let's help organize her expenses into the correct budget categories.

Sample Chart of Accounts - Expenses



Account Code	Category	Description	Amount
5000		2 part-time instructors @ \$25/hr,	\$9,000
5010	Salaries – Admin Staff	Program coordinator (10% time)	\$1,500
5020		Payroll taxes, insurance (~20% of salaries)	\$2,100
5100	Consultants & Contracted Services	Guest artist and STEM specialist	\$1,200
5200		Art supplies, notebooks, snacks	\$900
5300		MetroCards for students (30 students x	\$2,250
5400	Occupancy (Rent & Utilities)	Shared classroom space (prorated)	\$1,800
			Total \$ 18,750.00

Sample Chart of Accounts - Expenses



Account Code	Category	Description	Amount
5000	Salaries – Program Staff	2 part-time instructors @ \$25/hr,	\$9,000
5010	Salaries – Admin Staff	Program coordinator (10% time)	\$1,500
5020	Fringe Benefits	Payroll taxes, insurance (~20% of salaries)	\$2,100
5100	Consultants & Contracted Services	Guest artist and STEM specialist	\$1,200
5200	Supplies & Materials	Art supplies, notebooks, snacks	\$900
5300	Travel & Transportation	MetroCards for students (30 students x	\$2,250
5400	Occupancy (Rent & Utilities)	Shared classroom space (prorated)	\$1,800
			Total \$ 18,750.00



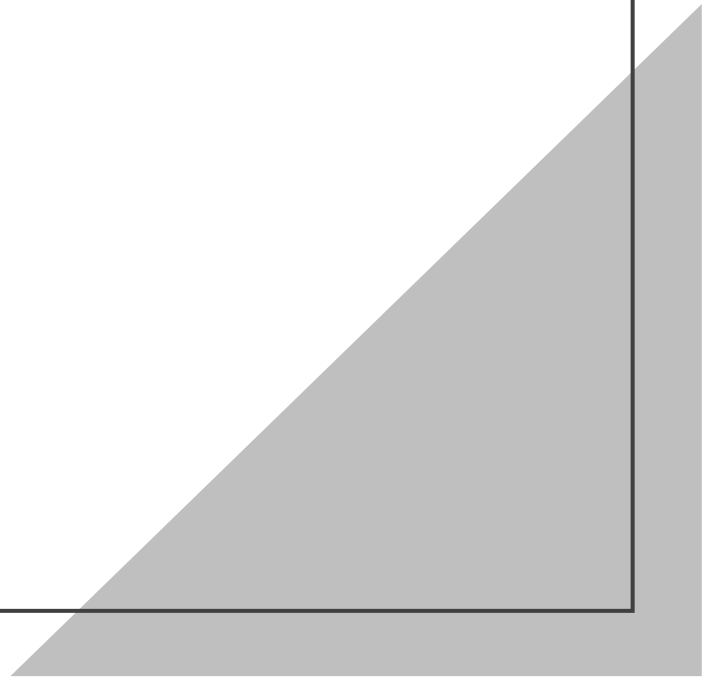
Intro to Cost Allocation

Make Your System Work for You

- Match shared expenses to specific programs (e.g., rent, admin staff)
- Use simple formulas to distribute costs fairly
- Consistency is key and make sure to document your method



Moving through Checkpoints





How Reimbursements Work

Know the Timeline

- When to invoice (monthly/quarterly?)
- Advance payments vs. reimbursement
- What triggers payment release
- Who reviews and approves your submission

Steps for Successful Budget and Invoice Submissions

1-Submit an itemized budget via PASSPort in accordance with the contracting agency's fiscal manual

2-Budget Analyst will review and approve budget

3-Once approved, the budget will become active

4-Once the budget is active, the provider should submit invoices in accordance to their contracting agency's fiscal manual

Tips for successful submissions:

Carefully follow agency guidance on formatting

Make sure to also provide backup documentation

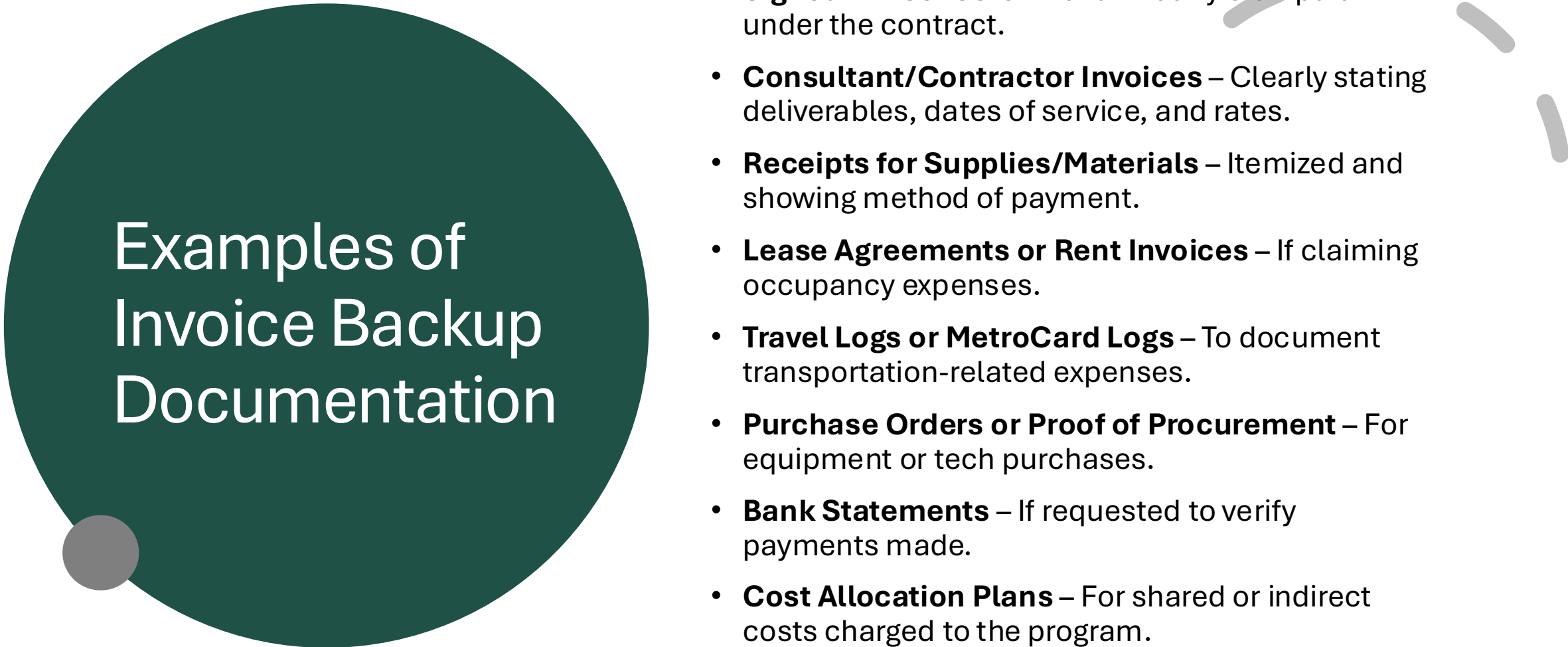
Common Reasons for Payment Delays

Reason	Typical Roadblock	How It Delays Payment
Incomplete / Incorrect Invoices	<ul style="list-style-type: none">- Missing backup docs (payroll, receipts, time logs)- Line-items don't match approved budget	Invoices are kicked back for revision; cycle restarts.
Unallowable or Misallocated Costs	<ul style="list-style-type: none">- Charging admin costs not covered by contract- Misallocating shared expenses or indirect costs	Agencies request clarifications or cost reallocations.
Contract Registration or Modification Lag	<ul style="list-style-type: none">- Contract not yet registered in PASSPort- Retroactive discretionary contracts awaiting Council/OMB action- Pending COLA or budget-mod amendments	No invoice can be paid until the contract registered.
Audit & Compliance Gaps	<ul style="list-style-type: none">- Late or missing financial audits- Outstanding Audit findings- Unresolved DOI/Comptroller flags	Agencies place a hold until required reports or corrective actions are complete.

Invoicing Best Practices

Best Practices: Submitting Invoices

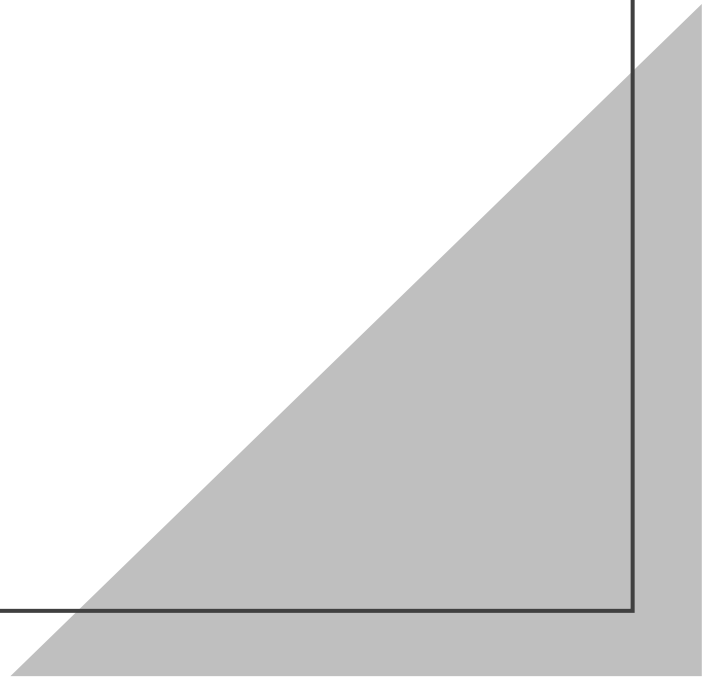
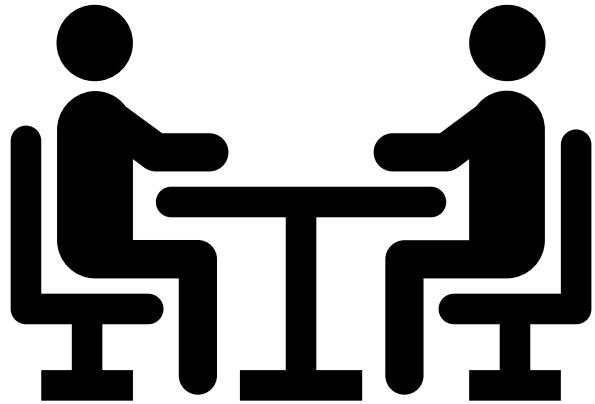
- **Upload all necessary files with your invoice.** Missing documentation is the most common reason for invoice rejections!
- **Study your Agency's Fiscal Manual carefully** to understand invoicing and payment requirements, including deadlines. Fiscal Manuals can typically be found on the Agency's website. Fiscal policies may change, so check regularly for the latest version.
- **Save all expense receipts** and convert them to electronic version by using a scanner. Many printers and smart phones offer scan functionality. On many smartphones, you can use the Notes app or a similar tool to scan and save documents.
- **Invoice off the correct budget:** Take care to submit invoices towards the correct active PO, budget, and line item to avoid invoice rejections.
- **Do not invoice twice for the same expenses.** Duplicative invoices slow down approvals.
- **Split Invoices by Fiscal Year:** If services span multiple fiscal years, submit separate invoices for each fiscal year's PO.
- **Track your Invoice:** Monitor invoice status and check your email for any system notifications or required actions (e.g., invoice requires revision).
- **Submit Invoice deductions only** if your contracting Agency specifically requests them. For invoice errors, ask if the Agency can return the invoice for correction instead.



Examples of Invoice Backup Documentation

- **Signed Timesheets** – For all hourly staff paid under the contract.
- **Consultant/Contractor Invoices** – Clearly stating deliverables, dates of service, and rates.
- **Receipts for Supplies/Materials** – Itemized and showing method of payment.
- **Lease Agreements or Rent Invoices** – If claiming occupancy expenses.
- **Travel Logs or MetroCard Logs** – To document transportation-related expenses.
- **Purchase Orders or Proof of Procurement** – For equipment or tech purchases.
- **Bank Statements** – If requested to verify payments made.
- **Cost Allocation Plans** – For shared or indirect costs charged to the program.

Building Alliances



Strong Communication with Your City Agency



Resolves issues faster



Reduces compliance risk



Creates flexibility when possible



Raises visibility for your impact



Strengthens your reputation



Support from Chief Nonprofit Officers

- Each city agency has a Chief Nonprofit Officer (CNO) to support nonprofits like yours
- CNOs help troubleshoot issues with contracting, invoicing, and payments
- They advocate for your needs within their agency and across City government
- Reach out to your agency's CNO for support navigating delays or confusion
- Find your CNO's contact info on the MONS website



Site Visits & Audits

Be Ready, Not Reactive

- What to expect from a site visit
- Preparing documentation in advance
- Conducting internal reviews ahead of audits
- Communicating with funders under pressure

Sample Site Visits &

Your Contract Manager will

- Tell you how many site visits to expect
- How your program will be evaluated
- Whether outcomes will impact your reimbursement (For example, a portion of reimbursement may be linked to program outcomes)

APPENDIX E: EMS Universal (DYCD-wide) Indicators

Section	L2 ID	Universal Indicator
Administration	A1	Program submits required information to DYCD on time and accurately.
	A2	Program appropriately monitors spending of DYCD funds.
	A3	Program offers activities and services as required by DYCD RFP and outlined in workplan.
	A4	Program maintains files with staff qualifications and employment records as required.
	A5	Program maintains participant files as required.
	A6	Staff policies and procedures are clearly communicated and reflect DYCD-required policies.
	A7	Program maintains documents required by DYCD.
	A8	Program activities and services are delivered in a physically safe and accessible environment.
	A9	Program operates for the required duration of services.
	A10	Program recruits and hires qualified staff.
	A11	Program is appropriately marketed and co-branded with DYCD.
Program Practice	PP1	Program has an effective marketing/outreach strategy to identify and recruit participants.
	PP2	Program connects participants to appropriate resources and services to meet their needs and build on their assets.
	PP3	Program partnerships support the delivery of services.
	PP4	Program is effectively managed.



Communicating with Your Contract Manager

Build the Relationship

- Take advantage of provider meetings if offered
- Practice transparency and proactive updates
- Flag issues early (staffing changes, delays, budget gaps)
- Frame communication as problem-solving, not reporting

Q & A

NEED MORE HELP?

VISIT WWW.NPHD.ORG AND
CLICK 'REQUEST HELPDESK SUPPORT'
TO COMPLETE FORM



YOUR FEEDBACK
MATTERS!

**SCAN HERE
FOR A
SURVEY!**

THANKS FOR JOINING US!

- Tamara Keshecki
- Owner, AINOK Consulting LLC
- <https://www.ainokconsulting.com/>
- <https://www.linkedin.com/in/tamara-keshecki/>

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