

New York Times Neediest Cases Program Guidelines

Administrative Costs:

Agencies are prohibited from utilizing Program funds for their administrative expenses. This includes allocated costs for such central functions as executive salaries, fund-raising and accounting. However, the cost of personnel and other services directly provided to recipients in distress are clearly payable from Program funds. The agency must clearly demonstrate this direct connection. In addition, all expenditures must be supported by adequate documentation such as invoices and cancelled checks/related remittance advices indicating the underlying nature of the transaction and its direct relationship to the Program.

Documentation:

Agencies must maintain adequate documentation on file to support the disbursement of funds to individuals classified as needy. File notes merely referencing procedures performed are not considered to be sufficient documentation. Thus, to support the New York Times required proof of Residency and Income, the following are acceptable forms of proof:

- J Residency- Utility bill, health insurance card, lease agreement, valid driver's license or other New York State documentation showing the recipient's address. A copy of any of these forms of identification must be retained as proper evidence of a recipient's address.
- J Income- IRS Form W-2, pay stub, tax return, unemployment or welfare letter, or benefit ID card. An eviction notice alone is not sufficient proof of income or need. A copy of any of these forms of identification is proper evidence of need.
- J The New York Times asks that as part of your final reporting, you document the general basis on which you determined need. Generally, if recipients meet your income guidelines, that will be sufficient for the New York Times. However, if there are any unusual cases with undue complications, it is always best to contact the New York Times for guidance. Please contact Eileen Murphy, SVP Corporate Communications at eileen.murphy@nytimes.com or 212-556-1982.

Separate Bank Account:

Funds received from UJA-Federation must be disbursed in their entirety within one year of receipt. A segregated bank account must be maintained and utilized at all times for the receipt and disbursement of Program funds. Program funds should not be commingled with other agency funds. While a bank statement may reflect balance at the end of your fiscal year, a reconciliation of outstanding checks and other expenses incurred by June 30, but paid within a reasonable period after June 30 (i.e. by August 31st) should be performed and is sufficient audit support of funds used in their entirety.

Reporting:

Annual reporting is due on program grants within 2 ½ months after the program year-end. The required cover sheet of your report should be signed by the Chief Executive Officer and Chief Voluntary Officer of your agency.