

New York State Office for the Aging

**GRANT-IN-AID
CLAIMING PROCEDURE**

The following applies to the submission of claims under the Grant-in-Aid Program:

1. An initial advance of 25%-50% of the current award may be requested, depending upon the amount of the grant award. For grants of \$25,000 or less, a 50% advance may be requested; grants exceeding \$25,000 are eligible for a 25% advance payment.
2. After the initial advance, subsequent payments will be made on a reimbursement basis. Expenditures should be submitted for reimbursement on a **quarterly basis** after the costs have been incurred and paid. **Due to the cost involved in the processing, claims should be at least \$500.00 unless it is the final claim (please do not submit monthly claims).**
3. The final claim must be submitted within 90 days following the close of the contract period or 60 days after contract approval, whichever is later.
4. All expenditures must be included on the Grant-in-Aid Expenditure Report and the Grant-in-Aid Expenditure Report Supporting Schedules.
5. Copies of receipts and proofs of payment must be submitted for certain expenditures (see below for Required Supporting Documentation to be submitted to NYSOFA).
6. Proper completion of forms and submission of all required supporting documentation will facilitate prompt payment. Generally, contractors should allow 4-5 weeks from the date claims are mailed for the receipt of the State check.

The claiming forms have been made available in Excel as well as PDF versions. The Excel versions of these forms are preferred as they include formulas which total and carry over the amounts chargeable from the GIA Supporting Schedule to the GIA Expenditure Report and from the GIA expenditure report to the Claim for Payment.

1. In order to complete the claim, you should first open the Grant-In-Aid Expenditure Report worksheet. Type in the top of the form (name, contract number, contract period, and report period). The appropriate information will automatically be transferred to the other forms.
2. As you complete each page of the Supporting Schedule, the amounts chargeable to the program will automatically total and transfer to the GIA Expenditure Report.
3. When the Supporting Schedule is complete, column A of the Expenditure Report, will be completed except for any participant contributions. You must enter this amount manually, if applicable. You must also enter the amounts in column B (the expenditures

shown in column C of the last claim paid) and column D (the amounts for each category from your approved budget). The net total will be transferred on to the Claim for Payment.

4. On the Claim for Payment, you will need to include your Vendor ID number and address and indicate the type of payment. Once completed, you can print the necessary forms and sign both the Claim for Payment and GIA Expenditure Report. Mail the completed package as usual.

TYPES OF CLAIMS

Contractors may submit claims as follows:

ADVANCE CLAIM: Generally, a payment of either 25%-50% (as noted in 1. above) may be made in the form of an advance. NOTE: NYSOFA reserves the right to withhold an advance payment to any contractor if there are outstanding issues of non-compliance with NYSOFA policies/procedures.

The expenses paid with advance funds must be reported on subsequent claims submitted for reimbursement. Required supporting documentation (as outlined on the following pages) must be submitted to substantiate the appropriate use of the full advance payment. The advance will be recouped from reimbursement claims submitted during the contract period. If our Office has been unable to recoup the entire advance after the final claim has been processed, the unrecouped balance must be repaid to NYSOFA within 90 days of the end of the contract period.

REIMBURSEMENT CLAIM: After the advance payment, all subsequent payments will be made on a reimbursement basis. All expenses claimed must be incurred during the contract period and paid by the contractor. The following forms and/or documentation are required as described below.

Mail completed claims to:

New York State Office for the Aging
Attention: Aging Network Operations
2 Empire State Plaza
3rd Floor
Albany, NY 12223-1251

Note: Claims must be mailed as original signatures are required.

REQUIRED FORMS – Detailed Instructions are provided on the back of each form.

State of New York – Claim for Payment (AC3253-S) - This is the standard claim form used for requesting an advance payment or reimbursement for expenditures. Submit the claim bearing an original signature in ink of an authorized official of your organization.

Grant-in-Aid Expenditure Report - This form is used to report program expenditures by line item category and compare expenditures to the current approved budget amounts. Submit one copy of this report bearing an original signature in ink. If an advance payment was received, complete the Advance Status section.

Grant-in-Aid Expenditure Report Supporting Schedule (4 pages) - These forms provide more detail on expenditures claimed and revenues reported.

Equipment Inventory & Disposition Form - This form is used to report all purchases and dispositions of equipment having a unit cost of \$1,000 or more and a useful life of more than one year.

Grant-in-Aid Program Progress Report – Payment of the final claim is contingent upon the proper and timely submittal of this form. The final 10% of contract funds will not be paid until an acceptable report has been received by NYSOFA.

REQUIRED SUPPORTING DOCUMENTATION TO SUBMIT TO NYSOFA

CONSULTANTS/SUBCONTRACTORS – Either a copy of each consultant agreement or subcontract or invoices marked paid and noted with check number must be provided before these expenses will be reimbursed.

EQUIPMENT – For each equipment item purchased having a unit cost of \$1,000 or more, a copy of a receipt or invoice marked paid with check number and date must be submitted. For all leased or rented equipment, a copy of the lease or rental agreement must be submitted.

MAINTENANCE & OPERATIONS –for rent, a copy of the lease or rental agreement must be submitted the first time rent is charged.

OTHER EXPENSES – For each charge exceeding \$500, you must also include copies of receipts or invoices. No documentation is required for charges of \$500 or less. For audit expense, a copy of the final auditors' report must be received prior to reimbursement of this expense.

ADDITIONAL INFORMATION

- Documentation which is not specifically requested should not be submitted; however, it must be maintained on file (see below). **NYSOFA reserves the right to request additional documentation for any budget category.**

- For expenses that cover a time period not concurrent with the contract period (e.g., service agreements, insurance premiums) reimbursement will be made on a prorated basis.

- If the required documents are not submitted, payment will be reduced accordingly. Disallowed expenses may be resubmitted on subsequent claims if the appropriate documentation is provided, unless the costs are unallowable in nature. Certain costs cannot be charged to this program in accordance with program requirements and basic cost principles. Examples of expenditures which

cannot be reimbursed under this program are late charges, overdrawn check charges, contributions to charitable organizations, gifts, alcoholic beverages, staff entertainment, interest, fines, or penalties. In addition, any out of state trips or to a gambling venue are not reimbursable. Security deposits for rentals, utilities, phones, etc., cannot be reimbursed, as they will be returned to you at a later date and are not expenditures.

REQUIRED SUPPORTING DOCUMENTATION TO KEEP IN YOUR FILES

In addition to copies of all claims and required forms, the following is a list of the supporting documentation that must be maintained in your office for your Grant-in-Aid contract:

Personnel - Time sheets that reflect employees names, dates worked and hours worked on the GIA funded program. Time sheets should be signed by the employee and reviewed and certified by his/her supervisor. Records of leave accruals and copies of federal/state tax payroll reports must also be retained.

Fringe Benefits – Paid bills for each fringe benefit (e.g., health insurance, employer share of FICA/Medicare)

Travel – Invoices, rental agreements, insurance policies, and detailed records of all employee travel. Travel records should reflect the employee's name, dates of travel, means of transportation, destination(s), costs incurred, and the purpose of the travel. This report should be signed by the employee and reviewed and certified by the supervisor. For vehicles owned or leased by the organization, logs must be maintained that indicate the days used, mileage traveled, destination(s), number of passengers and purpose of trip.

Consultants/Subcontractors – Copies of contracts or agreements and any amendments; consultant or subcontractor billings showing the name of the service provider, services provided, dates of service, billing rate and total amount billed.

Equipment – Purchase orders, invoices, and receiving reports; inventory lists and copies of Equipment Inventory and Disposition Forms.

Maintenance & Operations – Purchase Orders, bills, invoices, and/or receipts; for rent, a copy of the lease or rental agreement; all rent charged must be supported by a cost allocation plan.

Other Expenses - Purchase Orders, bills, invoices, and/or receipts; for audit expenses, all costs must be supported by a cost allocation plan.

Any documentation of competitive purchasing method used for equipment, subcontracted services and other purchases is also required. This includes verbal and written bids. These bids and/or quotes must be retained in the grantee's files. Three verbal bids should be done for items with of unit cost of less than \$5,000; three written bids for those \$5,000 and over.

All bills or receipts should indicate the vendor, goods or services provided, the date, and the cost. Once paid, the check number and date paid should be marked on the bills. All payments should be

made by check, unless the grantee has established a petty cash fund. Cancelled checks and bank statements must be maintained as part of the supporting documentation.

All receipts, cancelled checks and other payment documentation must be retained by the contractor for a minimum of six years from the date the last expenditures were made under the contract. For contracts which are funding construction or renovation projects, documentation must be retained by the contractor for a minimum of ten years from the date the last expenditures were made.

In addition to maintaining the documentation noted above, the organization must be able to justify all costs as required to carry out the objectives of the contract. When expenses are charged to more than one funding source, the method for allocating costs must be reasonable and fully documented. The amount charged to each funding source should be clearly noted on each bill.

BUDGET MODIFICATIONS

In general, cost overruns of up to \$1,000 or 10%, whichever is greater, for an individual budget category will be allowed as long as the total costs do not exceed the amount of the contract. NYSOFA will monitor these overruns by the review of the Grant-in-Aid Expenditure Report. If costs for an individual budget category will exceed the approved budgeted amount by more than \$1,000 or 10%, whichever is greater, a budget modification must be approved in writing by NYSOFA before these costs will be reimbursed. In addition, any new budgeted expense must be submitted as a budget modification for approval.

To request a budget modification, complete a new budget in its entirety along with a budget modification request form. The request form must provide an explanation for why the changes that are being proposed are necessary (e.g., personnel expenditures were less than budgeted due to staff turnover.) Please ensure that each budget category includes an amount sufficient to cover the expenditures that have been previously submitted for reimbursement, as well as additional expenditures anticipated through the end of the contract period. The Total State Funds Requested cannot exceed the amount of your grant.

As NYSOFA approval is necessary before any expenditures can be incurred, all budget/program modifications shall be submitted before the proposed changes take effect. This will allow NYSOFA staff the opportunity to review requests before expenditures are incurred. If all contract funds will not be expended prior to the end of the contract period, a no-cost time extension can be requested. A written request should be submitted to NYSOFA which includes the reason(s) the extension is needed and the requested date through which the contract should be extended.