

**NEW YORK STATE OFFICE FOR THE AGING  
(NYSOFA)  
GUIDE FOR GRANT-IN-AID APPLICATION COMPLETION**

Revised  
04/10

## Instructions and General Information

This guide is designed to detail the application requirements for funding under the Grant-in-Aid (GIA) Program. Applicants should read this guide thoroughly to make certain that all questions on the application are answered correctly and completely. If you have questions concerning any part of the application, please contact the Fiscal Staff noted in the enclosed award letter.

Application forms are available on the website ([www.aaarin.ofa.state.ny.us](http://www.aaarin.ofa.state.ny.us)). A user name and password were provided in your award letter. Also included with your award letter was a copy of the local initiative form provided to our Office by the sponsoring Legislative Finance Committee. This form provides a project description. NYSOFA staff reviews the application to ensure that the proposed use of funds adheres to the specified project description. If it is not feasible for you to use this funding for the intended purpose, you must submit an explanation of why the funds cannot be used as indicated.

For most services, seniors should be provided with an opportunity to contribute towards the cost, although no individual can be denied a service because of an inability or unwillingness to contribute. All contributions collected must be used to enhance the service provision under your organization's contract with our Office. Methods of handling contributions must protect the privacy of all individuals. Fees for services provided with GIA funding are generally prohibited unless a grantee receives permission from this Office to do so.

Please refer to the following GIA Policy Memorandums when completing the GIA application.

1. Cost Allocation
2. Use of Grant-in-Aid Funds for Trips
3. Contributions, Fees and Donations Generated by GIA Programs
4. Lobbying and Fundraising Activities
5. Non-Sectarian Activities.

### Contract Cover Page

Contractor Name and Address - Enter the legal name and address of your organization as it appears on your **current** Certificate of Incorporation. If your mailing address is a post office box, also provide the location (street address) of your organization.

Charities Registration – The charities registration number is a six digit number assigned by the Office of the Attorney General. Most not-for-profit organizations are required to register and submit annual reports. There are some exceptions: governmental entities, religious organizations, veterans' organizations, hospitals, and educational institutions incorporated under the Education Law are exempt.

Our Office will not approve contracts with non-exempt organizations that have not registered or registered organizations that have not met the annual reporting requirements. If your organization is exempt, please include an explanation with your application. If your organization has not registered and is not exempt, general information, forms, and instructions are available at:

[www.oag.state.ny.us](http://www.oag.state.ny.us)

and go to the Resource Center for Charities.

Federal Tax Identification Number or Municipality Number – Governmental entities must use the number provided by the Office of the State Comptroller if one has been assigned. For all others, enter the federal tax identification number which is the nine (9) digit number assigned by the Internal Revenue Service. If your organization does not have a federal tax identification number, you must file Form SS-4, Application for Employer Identification Number.

Form SS-4 and instructions may be obtained from your local IRS office or the IRS website (<http://www.irs.ustreas.gov>). Our office cannot execute your contract or process vouchers for payment until the federal tax identification number is provided.

Initial Contract Period - Enter the time period during which you intend to carry out the Grant-in-Aid funded activities. The contract period should be at least one year and does not have to coincide with the State Fiscal Year. **The contract period should start 90 days after the application is returned to NYSOFA in approvable form.** Please refer to your transmittal letter for an appropriate start date. The contract period should begin on the first day of a month and end on the last day of a month. **Please be aware that while you may request a retroactive start date, you will be required to sign an interest waiver. Any expense incurred prior to final approval of the contract is done at your own risk.** Only expenses incurred within the contract period will be reimbursable. Any expenditure that overlaps the contract period such as insurance premiums or service contracts must be prorated.

Our Office can make no payments until the contract is fully executed. Also, disbursement of funds is contingent upon inclusion of appropriation authority for these grant funds in the current State Budget.

### CONTRACTOR IDENTIFICATION PAGE

NYSOFA will only contract with incorporated not-for-profit organizations or municipalities. If your organization is not incorporated, contact our Office for assistance.

- A) Contractor Name - insert the name of the contracting organization as shown on the Certificate of Incorporation or municipality name. Please provide your organization's website if applicable.
- B) If this grant is for a specific program or location, or the contractor is not the organization named on the local initiative form, enter the program name, location or grant recipient in the space provided.
- C) - E) Specify at least two different individuals who are readily available to answer questions concerning the application. If your organization chooses to have its Executive Director or Director as the primary program contact, you may want to designate a different individual involved in the grant process as the secondary contact. If the same person is listed for the program and fiscal contact, a secondary program contact must be provided.

## APPENDIX B - BUDGET

The sum of all costs included in each budget category must equal the total budgeted amount for that category. The sum of all costs plus any anticipated contributions must equal the total on line 6 of the budget. Only items that are included in the budget will be reimbursed so it is important that all anticipated expenditures be included in the budget.

Any expenses which are not solely for the benefit of senior citizens aged 60 and older must be prorated. For example: \$2,000 is paid for rent by an organization whose senior programs occupy 1800 square feet of a total of 3000 square feet rented. Senior usage would be estimated at 60% ( $1800 \div 3000$ ) and \$1200 of the monthly rent would be chargeable. Expenses which overlap the contract period, such as insurance, maintenance contracts, vehicle insurance, etc., must be prorated for the portion of the term that falls within the contract period.

Please note that certain costs cannot be charged under the GIA program. Examples of non-reimbursable expenditures include:

- ◆ Bonus payments or lump sum payments for unused leave (except for payment upon termination of employment of up to 2 weeks accrued vacation pay)
- ◆ Retroactive salary increases unless Board-approved or contract-negotiated
- ◆ Cash payments, except for approved petty cash expenditures
- ◆ Fines, penalties, interest or late fees
- ◆ Sales tax if your organization is tax-exempt
- ◆ Out-of-state travel, overnight travel or travel to gambling venues
- ◆ Rent, when the facility is owned by the Contractor
- ◆ Bank charges for items returned for insufficient funds
- ◆ Security or other refundable deposits
- ◆ Alcoholic beverages
- ◆ Mortgage Payments
- ◆ Staff entertainment
- ◆ Contributions, gifts, honoraria, stipends, or donations to seniors, staff, individuals, organizations or volunteers (except as noted below).

GIA funds cannot be used for gifts to staff or volunteers, except for gifts of nominal cost (i.e., \$20.00 or under) made in recognition of their contribution to the organization. Funds can be used to purchase pens, pencils, mugs, calendars, magnets, T-shirts, etc., bearing the organization logo or name. Reasonably priced award plaques given to staff for exceptional or long-standing service would also be fundable.

GIA funds may also be used to fund the costs of a recognition event for a group of volunteers such as the costs of food, paper supplies, party favors (such as volunteer recognition gifts like those outlined above) and limited entertainment expenses.

In addition to the specific items listed, funding cannot be used for any activities that could be interpreted as furtherance of a particular religion (or set of religious beliefs) or political party. Also, funds cannot be used for fundraising expenses, including personnel or training costs related to fundraising activities. Refer to the enclosed policy memoranda on non-sectarian activities and lobbying/fundraising activities for additional guidance.

## 1. Personnel

For each employee include the name, title, annual salary or hourly rate, and the amount chargeable to the contract. If an employee does not spend 100% of their time on the GIA funded project you can only include the portion of their salary that represents the amount of time they work on this program.

## 2. Fringe Benefits

List the fringe benefits that will be charged for personnel included in this contract and a total for all of the items listed. This category can include FICA/Medicare (currently 7.65% of wages), retirement, health or dental insurance, life insurance, disability, workers' compensation, unemployment, etc. Fringe benefits should be allocated and charged for the same staff and at the same percentages included in the Personnel section. Any exceptions to this method of allocation must be noted. Fringe benefits must reflect the employer's share only.

## 3. Consultants/Subcontractors

Indicate the name of the service provider, if known, a brief description of the services to be provided, the unit cost (e.g., hourly) or total job cost, whichever is applicable, and amount chargeable to the contract.

We suggest you obtain consultant agreements and/or subcontracts for all your contractors. An agreement or subcontract should include a brief description of services to be provided, the time period covered, and be signed by both parties. The agreement or subcontract should also include the cost basis (e.g., hourly rate, flat rate).

In determining if a worker is a consultant (i.e., independent contractor) or an employee, a major distinction is the degree of control the worker has over the services to be performed. If told what services to perform and how to perform them, the worker is generally an employee. A consultant is not usually under direct supervision, but is paid to perform a service in a manner in which he/she determines appropriate.

Individuals must not be classified as consultants for the purpose of avoiding payment of fringe benefits. If at a later date, the Internal Revenue Service or the Department of Labor determines that an individual you hired as a consultant is actually an employee, your organization is solely responsible for any retroactive fringe benefit payments and/or penalties that may be assessed.

## 4. Equipment/Maintenance & Operations

List all equipment items on this form. Equipment should have a useful life of more than one year. Specify if equipment will be leased rather than purchased. This category also includes rent, utilities, supplies (office, program, paper goods, etc.), telephone, postage, printing, etc. Please note if rent is included, a copy of the lease must be submitted with either your application or voucher before it can be reimbursed.

## 5. Other Expenses

This category covers all expenditures that do not fit under other budget categories (e.g., travel, volunteer recognition, insurance). Provide a description of each item of expense and the amount for each charge. Food costs should be included here, except for meals provided by a subcontractor; those expenses should be included in the Consultant/Subcontractor category. Reimbursement of audit fees will not be made until our Office receives a copy of the auditors' report; the audit must be conducted within the contract period.

6. Total Budget (The sum of all budget categories, lines 1-5).

## 7. Anticipated Participant Contributions

Include an estimate of participant contributions here. All contributions received from services provided under this contract must be incorporated into the budget accordingly (see enclosed Grant-in-Aid Policy Memorandum No. 3 on Contributions, Fees, and Donations). The projected amount of contributions received by subcontractors should be included as well as projected contributions received by the contractor. (Funds generated from fundraising activities or other funding sources should not be included.)

**For most services, program participants should be provided with an opportunity to contribute towards the cost.** Methods of handling contributions must protect the privacy of all individuals. No person can be denied a service because of an inability or unwillingness to contribute. All contributions collected must be used to enhance the service provision under your organization's contract with our Office. If your organization is requesting a fee waiver, include projected fee income on this line.

## 8. State Funds Requested

Total budget (Line 6) less anticipated participant contributions (Line 7) equals State Funds Requested. This amount should equal the amount awarded to your organization.

### GRANT-IN-AID PROGRAM WORKPLAN – APPENDIX D

- 1) Summarize the purpose of your organization (e.g., mission, populations served, services provided).
- 2) List the senior services provided by your organization (e.g., congregate meals, recreation, and transportation).
- 3 a) Provide the amount of your annual operating budget for all programs. This information is available from your most recent audited financial statements or IRS Form 990, if applicable.
  - b) From the amount in a) above, provide the amount of total operating expenses for senior programs and services.

- 4) Provide an estimate of the unduplicated number of seniors served by your organization with these funds. If you need assistance in determining this number, contact the Fiscal Staff referenced in your award letter. If funds will not be used for any direct services (e.g., equipment purchases, capital improvements/acquisitions, rent, utilities, and administrative expenses) enter N/A.
- 5) Of the seniors served, provide the percentage of seniors who are aged 60 and older.
- 6) Include the county or counties where services will be provided. If a particular location in the county will be served, specify this also (e.g., housing complex, nursing home, community district).
- 7) Include the days of the week and the hours of operation where services will be provided.
- 8) Provide a complete description of the activities for which your organization plans to use this Grant-in-Aid. If your organization received GIA funding in the past, you may wish to review the narrative from your previous contract for guidance. Focus your description on the activities that will be conducted directly with these funds (i.e., those items included in the Budget [Appendix B]). The information you provide must relate to and be sufficient to justify projected expenditures within the Budget (Appendix B). If personnel, consultant, or subcontractor costs are included in the Budget, provide a brief explanation of their job duties as they pertain to the GIA funded program. If purchasing equipment, state how it will be used in the Grant-in-Aid funded program. **Do not just provide a list of budgeted expenses.**

Note: Acknowledgments must be included in public information materials concerning Grant-in-Aid funded project(s). This "due credit" requirement is stated in all Grant-in-Aid contracts. The wording which NYSOFA generally prescribes for public information documents, audio and video productions, etc., is as follows:

[Major] Funding Provided by the State of New York  
Through Grants Administered by  
The New York State Office for the Aging

NYSOFA does not support the acknowledgment of individual legislators or delegations in obtaining State funding; funding credits that appear partisan are specifically prohibited. Grantees may add the following recognition statement to the above acknowledgment:

Special thanks to State Legislator[s] . . .

**CAPITAL PROJECTS - Complete this section only if Grant-in-Aid funds will be used for construction or renovation projects exceeding \$15,000, land and building acquisitions or payments on mortgage loans related to land and building acquisitions.** If multiple smaller improvement projects for the same facility are bid out as one job, they should also be included in this section. **The facility constructed, renovated or acquired must be used to provide services for senior citizens for a minimum of 10 years from when the project is completed.** (For principal payments, that period would be 10 years from the date of such payment.)

- 9) Provide a description of the project in detail. (Some of this information may duplicate what is provided in 7.).
- 10) Indicate the amount of total funds from this grant which will be used for this project.
- 11) Indicate the total cost of the project. If the total cost is unknown, provide an estimate.
- 12) List any other funds which have been committed to this project and indicate how your organization anticipates raising any remaining balance. The grantee must provide NYSOFA with a reasonable assurance of how they will fund any remaining project balance.
- 13) Indicate what percentage of the facility purchased, constructed or renovated is used for senior citizen activities. This percentage should be based on the amount of time and space utilized by senior programs and activities. For guidance in prorating costs, refer to the enclosed Policy Memorandum on Cost Allocation.
- 14) Indicate who owns the property. If the grantee is not the owner, the owner must provide the grantee with a written notice of compliance with this 10-year usage requirement.
- 15) Enter projected completion date for construction or renovation projects.
- 16) This question pertains to church owned or operated facilities. When GIA funds will be used for the renovation or restoration of a facility where religious activities are held, GIA funded improvements are limited to an amount proportionate to the space utilized by non-religious senior programs and/or activities. Refer to the Policy Memorandum on Non-Sectarian Activities for additional information.

### Contract Signature Pages

Included in your application packet are three signature pages. All pages submitted must bear an original notarized signature of an authorized official of the **contracting** organization. **The signature pages must be signed and notarized on the same date.**

### Appendix A-3 Disclosure and Accountability Certifications

Please read and complete by inserting the name of your sponsor in the necessary space. If you do not know your sponsor, please contact the Fiscal Staff assigned to your grant.

### Workers' Compensation & Disability Insurance Proof

Workers Compensation Law requires that NYSOFA obtain evidence that all organizations that contract with the Office maintain the required Workers Compensation and Disability Benefits Insurance for their employees. We are required to obtain proof of this insurance from you. You will need to supply our Office with current copies of form C-105.2 Certificate of Workers' Compensation Insurance and a copy of form DB-120.1 Disability Benefits Insurance. These forms can be obtained from your insurance carrier.

## Waiver of Interest

The Waiver of Interest should be completed for any contract whose start date is less than 4 months from the date of application submittal. Please be sure to insert the name of your organization on the top. Please include your organization's name and sign on the bottom.