

Water Resources Board
Instructions to Close Out Contracts and Amend FLOWPA Budgets
(updated 04/17)

I. OVERVIEW

The Water Resources Board (WRB), in conjunction with the Oswego County Soil and Water Conservation District (OCSWCD), is responsible for processing your county's close-out documents for FLOWPA contracts. The WRB and OCSWCD use procedures for audit and control of state funds compatible with those of DEC and the State Comptroller. The OCSWCD receives grant money from the DEC for FLOWPA and passes it through to FLOWPA member counties via the WRB Reserve Fund. Counties receive 75% of their grant amounts as an advance payment, with 25% retained in the Reserve Fund and reimbursed to the county after close-out documentation is processed. Below are instructions for preparing and submitting your close-out documents.

II. CLOSING OUT CONTRACTS AND REQUESTING REIMBURSEMENTS

A. Submit Claims for 100% of the Grant Amount

All contracts between your county and the OCSWCD, on behalf of FLOWPA, must be closed out once work described in the program narrative is complete. To close out a contract, the County (Grantee) must document expenditures for the full amount (100%) of the grant (including the 75% advance payment and the 25% retainage). When the WRB receives close-out documentation, a desk audit is performed, and the County is reimbursed the appropriate amount up to the 25% retainage. If the County documents less than the advance payment (75% of the contract amount), it will be necessary for the County to reimburse the Reserve Fund the unexpended amount.

B. Four Forms Required

The close-out submission must include the following forms:

- State Aid Voucher cover page
- Retainage Release form
- Certification of Compliance form
- Schedules of Costs

You may copy and use the attached samples of these forms.

C. Signature on the State Aid Voucher

The signature on the State Aid Voucher cover page should match that on the associated contract between the County and the OCSWCD.

D. Schedule of Costs - List of Grant Expenses

The Schedule of Costs lists each expense assigned to your grant. **The budget categories in your Schedule of Costs must match those listed in your FLOWPA Program Narrative and Budget** (not the ones shown in the sample). Your budget is attached to your FLOWPA contract as **Schedule B**.

If your budget includes a **personal services** budget line (which covers labor or personnel) the following information is required:

- employee's name and title;

- time or pay period covered by this payment
- annual salary or rate per hour
- percent of salary or total hours covered by this payment
- amount of payment

This sample Schedule of Costs below shows how to list these expenses:

Schedule I Personal Services (Use only if you have Personal Services/Personnel listed in your budget.)

Name	Title	Annual Salary	Period Covered	Total Hours	Hourly Rate	Amount
xxxxxxx xxxx	xxxxxxxxxxx	xxxxxxx x	xxxxxxx	xxxxxxx	xxxxxxx	\$xxxxxx
xxxxxxx xxxx	xxxxxxxxxxx	xxxxxxx x	xxxxxxx	xxxxxxx	xxxxxxx	\$xxxxxx
subtotal						\$xxxxxx

If your budget includes a fringe benefits budget line (which may include disability, social security, FICA, unemployment, worker’s compensation, retirement, health insurance, and or dental insurance) the following information is required:

- employee’s name and title;
- time or pay period covered by this payment
- explanation of fringe benefits billed to FLOWPA including a breakdown of each benefit and the cost associated with each benefit per employee

All other budget lines in your narrative and budget should be listed as **Schedule II, III, IV, V, etc.**, which includes the following information:

- payee’s name
- brief description of expense
- check number and/or purchase order number
- date of issue
- amount

This sample Schedule of Costs below shows how to list these expenses:

Schedules II, III, IV, V, etc. (One Schedule for each budget line in your narrative and budget)

Payee	Description	Check No.	Date	Amount
xxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxx	xxxxx	\$xxxxx
xxxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxxx	xxxxx	\$xxxxx
subtotal				\$xxxxx
TOTAL				\$xxxxx

Any staff, equipment and other expenses (insurance, office rent, utilities etc) that are used by several programs may only be billed to FLOWPA for the percent used for FLOWPA program implementation. Your closeout documentation should acknowledge that the expense is shared among several programs and include the total cost of the item and the amount billed to FLOWPA, in addition to the required documentation for the expense. If you do not include this information for these types of expenses in your closeout documentation, you will be asked to provide this explanation before the retainage payment is processed. If this information is not supplied, the expenses will not be allowed and reimbursed by FLOWPA.

E. Attach Copies of Detailed Documentation and Keep Originals on File at the County

Consistent with DEC policy, as of January 2000, Counties (Grantees) are required to **attach documentation of expenses** under the FLOWPA grant. This may include a copy of an invoice, purchase order, canceled check, time sheet, receipt, etc. Only one form of documentation is needed

for each expense. If you have questions about documenting certain expenses call the WRB for guidance at (315) 592-9663, or e-mail alorso@outlook.com. Keep a copy of the contract and close-out documentation on file at your office. Also keep on file a copy of any subcontracts entered into for which you are claiming costs, including your procurement process for awarding this work. All backup documents should be kept for **seven years** from the date of the issuance of the retainage payment, and in a form readily available to substantiate the full grant amount upon request by the WRB, DEC or NYS Office of the State Comptroller.

F. Schedule of Costs: 10% Margin

The Schedule of Costs should be consistent with each budget category in your FLOWPA Narrative Budget. Each County will have a margin of 10 percent of the total grant amount to move within any single category of its FLOWPA budget (for example, \$8,836.00 margin for the SFY2016-17 \$88,360.00 grant). In addition to the 10% margin, Counties must submit a formal budget amendment request if any budget category is zeroed out of their approved workplan. If the County cannot spend its grant in accordance with the budget and within the 10 percent margin, the County must submit a budget amendment request to the Water Resources Board, which is then forwarded to DEC for approval. See Section III on FLOWPA budget amendments.

G. Changes to your Workplan

Minor modifications to the approved workplan are acceptable and do not require approval by the WRB or DEC. However, if you are going to make substantial changes to your approved workplan, without shifting funds from one category to the next, you must make a formal request to the WRB and DEC. For example, if you once proposed a grassed waterway project on Farm A, but now want to implement the same practice on Farm B – no amendment is required. On the other hand, if you were going to implement 6 agricultural best management practices and instead want to construct a stormwater retention pond, you will need to file for an amendment.

H. WRB Auditing Process and Timetable

Once the County's close-out documentation is received by the WRB, a desk audit to verify compliance with contract conditions is performed, and may be followed by a site inspection. If the documentation for an expense is incomplete or the expense is deemed ineligible, the WRB will contact the County's WRB representative for clarification. After this contact, incomplete or ineligible expenses will be deducted from the reimbursement amount, and the authorized representative will be notified of any adjustments to the reimbursement amount or matters of noncompliance. After review by the WRB, the close-out documentation will be forwarded to the chief fiscal officer of the Oswego County Soil and Water Conservation District and a check will be issued to the County for the appropriate reimbursement amount.

Under ordinary circumstances, the County can expect claims to be processed and retainages sent within 30 days after WRB has received them. If the County has a need for more immediate reimbursement, the County may request expedited processing of the close-out documentation.

To ensure timely close-out processing, the Schedule of Costs should be complete and clear, consistent with the narrative budget, and math should be checked.

I. Target Dates for Submitting Close-Out Claims

Grantees should follow the following timetable for the submission of close-out documentation:

SFY2013-14 grants (Contract #C305139-1314)	March 31, 2017
SFY2014-15 grants (Contract #C305139-1415)	December 31, 2017
SFY2015-16 grants (Contract #C305139-1516)	March 31, 2018

J. Incentive to Close Contracts

Beginning on January 1, 2015, FLOWPA member counties will only be allowed to have two open contracts at any given time due to the fact that funding from New York State has become more consistent and reliable. Counties with three open contracts in 2015 will be issued the retainages, but will not receive an advance until two contracts are closed out. With the exception of 2012 through 2014, it has always been the WRB's policy that Grantees may have only one prior year's contract open (or two, if the County has an active Special Projects Fund contract) to be advanced funding under subsequent contracts. If more than the allowed contracts are open, grant funds will not be requested from the DEC until at least one open contract is closed.

K. Final Reports

Final Reports summarizing work completed for each grant year **must be submitted** electronically by the County to the WRB, appropriate DEC Regional Office and DEC Division of Water **within 90 days** after close-out is complete. Reports may include photos or maps or other attachments to illustrate completed projects. E-mail addresses are listed at the end of this document.

L. Grant Extensions

If the County is unable to submit close-out claims and a final report within 90 days of the target close-out date, a no-cost time extension should be requested. Contact the WRB office if the need arises.

III. SUBMITTING A BUDGET OR WORKPLAN AMENDMENT REQUEST

As stated in Section II, if any budget line in your Schedule of Costs deviates from the narrative budget by more than 10 percent of the total grant amount or you are making substantial changes to your workplan without shifting funds around, you must complete a budget or workplan amendment request. To request a budget or workplan amendment, send (FLOWPA, 3105 NYS Route 3, Fulton, NY 13069) or e-mail a letter to Kristy LaManche (klamanche@tweny.rr.com) at the WRB, stating the budget or workplan change requested with a brief explanation of the circumstances that make the change(s) necessary or desirable. Include the budget and/or workplan from the program narrative and the new proposed budget and/or workplan.

These materials are reviewed by the WRB and then forwarded to the DEC. The WRB will respond to the Grantee in writing within 30 days of receiving the request.

IV. WHERE TO SEND THE PAPERWORK

1. Send close-out documentation (hard copy) and final reports (electronic copy) to:

Sandra Tuori-Bell, WRB Program Assistant
3105 NYS Route 3
Fulton, NY 13069
Phone: (315) 592-9663 Fax: (315) 592-9595
alorso@outlook.com

Carol Lamb-LaFay, DEC Region 5
Carol.Lamb-lafay@dec.ny.gov

Thomas Vigneault, DEC Region 6
Thomas.Vigneault@dec.ny.gov

Scott Cook, DEC Region 7
scott.cook@dec.ny.gov

2. Send an electronic copy of the final report (not closeouts) to:

Ms. Jennifer Nye, NYSDEC Div. of Water
Jennifer.Nye@dec.ny.gov

Scott Rodabaugh, DEC Region 8
scott.rodabaugh@dec.ny.gov

3. Send an electronic copy of the final report (not closeouts) to your DEC Regional Water Engineer:

Jeff Konsella, DEC Region 9
jeffrey.konsella@dec.ny.gov

WATER RESOURCES BOARD RESERVE FUND
Finger Lakes - Lake Ontario Watershed Protection Alliance

RETAINAGE RELEASE

Contract Number: _____

County: _____

Grantee: _____

On behalf of the _____, I hereby certify that in accepting full
(Grantee)

payment for the estimated State share of the above referenced project that should this amount be over and above the amount due as determined by the final audit of the project conducted by the Water Resources Board in conjunction with the Oswego County Soil and Water Conservation District, that full repayment will be made to the Water Resources Board Reserve Fund or that the overpayment will be deducted from other State funds due the _____ (Grantee)

Authorized Representative: _____
(Name)

Date: _____
(Signature)

WATER RESOURCES BOARD RESERVE FUND

Finger Lakes-Lake Ontario Watershed Protection Alliance

**AID TO LOCALITIES
CERTIFICATION OF COMPLIANCE**

Contract Number: _____

County: _____

Grantee: _____

On behalf of the _____, I hereby
(Grantee)

certify that the work described in the Program Narrative is complete; that all Grant funds have been expended in accordance with the Program Narrative and Program Budget and other provisions of the Grantee/Oswego County Soil and Water Conservation District Contract including Appendices A and B and with all applicable State laws, rules and regulations; and that the _____

(Grantee)

has obtained all required State permits necessary to perform the work covered by the Grant.

Authorized Representative: _____
(Name)

Date: _____
(Signature)