

Water Resources Board
Instructions to Close Out Contracts and Amend FLLLOWPA Budgets
(updated 10/21)

I. OVERVIEW

The Water Resources Board (WRB), in conjunction with the Oswego County Soil and Water Conservation District (OCSWCD), is responsible for processing your close-out documents for Finger Lakes – Lake Ontario Watershed Protection Alliance (FLLLOWPA) contracts. The WRB and OCSWCD use procedures for audit and control of state funds compatible with those of the New York State Department of Environmental Conservation (DEC) and the State Comptroller. The OCSWCD receives grant money from the DEC for FLLLOWPA and passes it through to FLLLOWPA member counties (Grantees) via the WRB Reserve Fund. Grantees receive 75% of their grant amount as an advance payment, with 25% reimbursed 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 the FLLLOWPA member county (Grantee) and the OCSWCD, on behalf of FLLLOWPA, must be closed out once work described in the program narrative is complete. To close out a contract, the 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 Grantee is reimbursed the appropriate amount up to the 25% retainage. If the Grantee documents less than the advance payment (75% of the contract amount), it will be necessary for the Grantee to reimburse the Reserve Fund the unexpended amount.

B. Documents Required for Contract Closeout

The close-out submission must include the following documents:

- State Aid Voucher Form – completed and signed
- Retainage Release Form – completed and signed
- Certification of Compliance Form – completed and signed
- Schedules of Costs
- Final Report

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 Grantee 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 FLLLOWPA Program Narrative and Budget** (not the ones shown in the sample). Your budget is attached to your FLLLOWPA 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 (Only if you have Personal Services/Personnel listed in your budget.)

Name	Title	Annual Salary	Period Covered	Total Hours	Hourly Rate	Amount
xxxxxxx xxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	\$xxxxxx
xxxxxxx xxxx	xxxxxxxxx	xxxxxxxxx	xxxxxxxx	xxxxxxxx	xxxxxxxx	\$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
xxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxx	\$xxxx
xxxxxx	xxxxxxxxxxxxxxxxxxxxxxxxxxxx	xxxxxx	xxxx	\$xxxx
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, 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 klama3481@gmail.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 FLLLOWPA Narrative Budget. Each Grantee will have a margin of 10 percent of the total grant amount to move within any single category of its FLLLOWPA budget (for example, \$8,920.00 margin for the SFY2021-22 \$89,200.00 grant). In addition to the 10% margin, Grantees must submit a formal budget amendment request if any budget category is zeroed out of their approved workplan. If the Grantee cannot spend its grant in accordance with the budget and within the 10 percent margin, the Grantee must submit a budget amendment request to the WRB, which is then forwarded to DEC for approval. See Section III on FLLLOWPA 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 Grantee'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 Grantee 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, a check will be issued to the Grantee for the appropriate reimbursement amount.

Under ordinary circumstances, the Grantee can expect claims to be processed and retainages sent within 30 days after WRB has received them. If the Grantee has a need for more immediate reimbursement, they may request expedited processing of the close-out documentation and the WRB will issue payment if funds are available.

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:

SFY2018-19 grants (Contract #C305139-1819)	December 31, 2021
SFY2019-20 grants (Contract #C305139-1920)	December 31, 2022
SFY2020-21 grants (Contract #C311775-2021)	December 31, 2023
SFY2021-22 grants (Contract #C311775-2122)	December 31, 2024

J. Incentive to Close Contracts

FLLOWPA 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. With the exception of 2012 through 2014, it has always been the WRB's policy that FLLOWPA member counties may have only one prior year's contract open (or two, if the FLLOWPA member county had 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 to the WRB, appropriate DEC Regional Office and the Finger Lakes HUB at the same time as the submittal of the contract closeout materials. Reports may include photos, maps or other attachments to illustrate completed projects. E-mail addresses for DEC staff are listed at the end of this document.

L. Grant Extensions

If the Grantee 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 the Grantee's Schedule of Costs deviates from the narrative budget by more than 10 percent of the total grant amount or the Grantee will be making substantial changes to the workplan without shifting funds around, the Grantee must complete a budget or workplan amendment request. To request a budget or workplan amendment, e-mail a letter to Kristy LaManche (klama3481@gmail.com), 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 FL Hub. 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)

to: Kristy LaManche, Program Coordinator
3105 NYS Route 3, Fulton, NY 13069
klama3481@gmail.com

Derek Thorsland, DEC Region 5
derek.thorsland@dec.ny.gov

2. Send an electronic copy of the final report

to: Kristy LaManche, WRB Program Coordinator, klama3481@gmail.com

Matt Duffany, DEC Region 6
matthew.duffany@dec.ny.gov

Ms. Aimee Clinkhammer, NYDEC, FL HUB
aimee.clinkhammer@dec.ny.gov

Thomas Vigneault, DEC Region 7
thomas.vigneault@dec.ny.gov

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

Tara Blum, DEC Region 8
tara.blum@dec.ny.gov

Melanie Stein, DEC Region 9
melanie.stein@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)