

Department of Labor

W. Averell Harriman State Office Campus
Building 12, Room 440, Albany, NY 12240
www.labor.ny.gov

New York State Workforce Development System Technical Advisory #17-4 May 16, 2017

To: Workforce Development Community

SUBJECT: Final Fiscal Closeout of Expiring Federal Funds

PURPOSE

Inform Local Workforce Development Boards (LWDB) of their responsibilities related to the closeout of expiring federal funds.

This Workforce Development System Technical Advisory (WDS TA) rescinds and replaces WDS TA #16-7, Final Closeout of Expiring Federal Funds (07/27/2016).

POLICY

LWDBs, Grant Recipients, Local Governmental Grant Sub-recipients, and incorporated Fiscal Agents must close out expiring federal funds associated with their Local Workforce Development Area (LWDA) in compliance with appropriate federal law.

ACTION

General Closeout Requirements

In order to comply with the appropriate federal statute regarding fiscal control and fund accounting, the New York State Department of Labor (NYDSOL) has established closeout procedures.

- a. All expenditures for grants being closed must be incurred by the end dates as shown in Final Fiscal Closeout of Expiring Federal Funds. This form, as well as all others referenced in this WDS TA can be found on the NYSDOL website on the “Programs and Tools” page, under “Fiscal”:
<https://www.labor.ny.gov/workforcenypartners/tools.shtm>

- b. Any revisions to expenditures must be reported within two months of the program end date. For example, if a program ends on 06/30/17, expenditures must be reported as final by 08/31/17.
- c. All LWDBs or designees are required to submit Closeout Packages for each grant from which they have received funding. The Closeout Packages are due on specific dates in the month following the period when final expenditures are due, as shown on the Final Fiscal Closeout of Expiring Federal Funds chart.

- i. All Closeout Packages should be mailed to:

NYS Department of Labor
Division of Employment & Workforce Solutions
Office of Workforce Investments
Gov. Harriman State Office Campus
Building 12, Room 436
Albany, NY 12240

or scanned and emailed as a PDF file to: dews.aers-taa@labor.ny.gov

- ii. A copy must also be sent to your Financial Oversight and Technical Assistance (FOTA) representative.

Additional information regarding Closeout Packages is provided in the **Closeout Documents** section of this WDS TA.

- d. Once the final expenditures are reviewed, any Notices of Obligational Authority (NOAs) needed to de-obligate unexpended funds will be processed. The Closeout Package and final expenditures may be submitted any time after the program end date, but no later than the deadline dates established in Final Fiscal Closeout of Expiring Federal Funds. All unexpended funds reported in the closeout(s) will be de-obligated.
 - e. Prior to completing the closeout documents, LWDBs or designees should be drawing down cash corresponding to cash disbursements as part of their regular weekly draw down procedure. All cash for these grants must be drawn down within 60 days of the program end date.
 - f. In rare instances, it may be necessary to draw down cash before immediate need. If this does occur, the LWDB or designee must make certain that it does not create an excess cash situation. If a cash adjustment is necessary after 60 days, please contact your FOTA representative for instructions. Any cash that cannot be drawn within 60 days must be documented as described in the **Closeout Documents** section of this WDS TA.

Closeout Documents

- a. Both the GM176.7 -Transmittal Document and the GM176B - LWDA Assignment of Refunds, Rebates and Credits forms must be completed and included with the Closeout Package. Additional information on each form:
 - i. **GM176.7: Transmittal Document** - This document should be used to transmit your closeout package and will serve as a document checklist. All programs included in your closeout package should be checked off on the transmittal document and the certification must be completed.
 - ii. **GM176B: LWDA Assignment of Refunds, Rebates and Credits** - An authorized signatory for the LWDB or designee **must** sign this form.
- b. In addition, when an allocation awarded from a fiscal year has not been fully expended, outstanding liabilities exist, and/or the LWDB or designee has cash on hand or cash to be returned, the Fund Reconciliation Form is also required to be completed for each applicable grant and included in the Closeout Package.
 - i. **Fund Reconciliation Form** - It is highly recommended that all closeout obligations be liquidated within 60 days of the program end date. If this is not possible, a Fund Reconciliation Form must be submitted when the final obligation is liquidated, which can be no later than 120 days after the program end date.

REFERENCES

Workforce Innovation & Opportunity Act §184(a)(1)(2)(3)
NYS DOL Website “Programs and Tools”

INQUIRIES

Please direct all questions regarding this WDS TA to your FOTA Representative.