



David A. Paterson, Governor

M. Patricia Smith, Commissioner

NEW YORK STATE WORKFORCE DEVELOPMENT SYSTEM TECHNICAL ADVISORY

Workforce Development System Technical Advisory #09-19.1

TO: Workforce Development Community

DATE: July 27, 2009

SUBJECT:

REVISED: Final Closeout of: Program Year 2006 WIA Funds issued to Local Areas after 6/30/08, Program Year 2007 WIA Funds and Work Incentive Grant Funds issued for the period July 1, 2008 through June 30, 2009.

Purpose

This Technical Advisory details the procedures the State of New York has established to closeout the specific funds named above in a timely manner in accordance with Federal Requirements.

Background

In order to comply with appropriate Workforce Investment Act Rules and Regulations regarding the period of availability of expenditure for funds, the State has established closeout procedures and timetables for Local Workforce Investment Areas (LWIAs).

This revision is to add "Statewide Activities – Incentive Grant" to the list of PY 2007 funding sources.

Action

1. General Closeout Requirements

All PY '06 WIA Statewide Activities - Technology Purchases funds must be fully expended by June 30, 2009. No costs can be incurred after that date.

Those PY '07 WIA-funded programs (see list of funding sources on page 3) must also be fully expended by June 30, 2009. No costs can be incurred after that date. Revisions to the reported expenditures for PY '07 WIA funds may be made until 90 days after the time limitation for expenditure of these funds; that date is September 30, 2009.

Work Incentive Grant funds issued for the period July 1, 2008 through June 30, 2009 must be fully expended by June 30, 2009. No costs can be incurred after that date.

LWIAs must report final expenditures for grants being closed out via a June 2009 Accrued Expenditure Report (AER), (paper report due July 20, 2009) and submit a complete closeout package by close of business July 31, 2009.

All expenditure figures in the Accrued Expenditure paper report, as well as the closeout documents, should include both dollars and cents.

All unexpended funds included in this closeout, as of June 30, 2009, will be deobligated.

For each grant, cash received must be reconciled with cash expended and an adjusting cash order should be submitted as necessary. Prior to submitting the closeout documents, LWIAs should be drawing down cash corresponding to cash expenditures as part of their regular weekly draw down procedure. Since funds from each of these allocations must be drawn by August 31, 2009, it may be necessary to draw cash before immediate need. This would only be in rare instances where outstanding liabilities exist at June 30, 2009 and have not been liquidated by August 31, 2009. As discussed later, this situation is strongly discouraged, but if it does occur the LWIA must ensure that it does not create an excessive cash situation. If there is a refund after June 30, 2009, please contact the Financial Oversight and Technical Assistance Unit (FOTA) representative for instructions to process any refunds.

2. Closeout Documents

For each Fiscal Year being closed out, a minimum of two (2) closeout documents must be completed (GM 176.7 and GM 176A). The third document, LWIA Cash Reconciliation Sheet, is used when an allocation awarded from a fiscal year has not been fully expended, outstanding liabilities exist, and/or the LWIA has cash on hand or cash to be returned. The documents are generically described below.

LWIA Transmittal Document [GM 176.7 (5-09)]

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.

LWIA Assignment of Refunds, Rebates and Credits [GM 176A (5-09)]

One form, for each program year being closed out, is used for all grants that are being closed out at this time. An authorized signatory for the LWIA must sign this form.

LWIA Cash Reconciliation Sheet (5-09)

This form reconciles funds when they have not been fully expended, there are outstanding liabilities (accruals), there is cash on hand to be returned, or cash which has not been received by the LWIA as of June 30, 2009.

A Cash Reconciliation Sheet must be filled out for every funding source for each funding year where there is cash on hand, outstanding liabilities, or both.

For the WIA PY '06 Closeout, the funding source is:
Statewide Activities – Technology Purchases

For the WIA PY '07 Closeout, the funding sources include:

Adult
Transfer from Dislocated Worker for Adult Services
Youth
Dislocated Worker
Transfer from Adult for Dislocated Worker Services
Administration
Dislocated Worker Rapid Response – Supplemental Funds
Statewide Activities – Incentive Grant
Statewide Activities – E-Learning
Statewide Activities – Disability Program Navigator*
Statewide - ITA Pilot
Statewide Activities – Transportation Assistance
Statewide Activities – Gas Card Initiative

For Work Incentive Grant – Disability Program Navigator *
PY2007 and PY2008 issued for the period July 1, 2008 through
June 30, 2009

Accrued Expenditures reported on the June 2009 AER submitted
July 20, 2009 will be used to deobligate any unexpended funds.

Paper Reports as part of Closeout Document

LWIAs will not be required to submit any additional copies of their final expenditure report as part of this package. The paper report for the Month of June 2009 for all appropriate programs will be considered the final report for purposes of these program year closeouts. Monthly activities incurred in liquidating any accruals must continue to be reported on the Monthly Accrued Expenditure Reports until accruals are liquidated. All accruals must be liquidated by September 30, 2009. Monthly Accrued Expenditure Reports for all funds must continue to be completed until otherwise directed by NYSDOL. If the final June 2009 report accounts for the full allocation being expended and liquidated (no accruals) along with no outstanding cash issues, the cash reconciliation form need not be submitted.

If the LWIA has failed to fully expend its allocation, there are outstanding liabilities (accruals), cash has to be returned or cash has not been received by the LWIA as of June 30, 2009, the Cash Reconciliation form

needs to be submitted for that program as part of the closeout package.

In instances where the program is not fully expended and there is a cash on hand balance (based on receipts exceeding final expenditures), in addition to the cash reconciliation form, an adjusting cash order should accompany the closeout package to move the cash to an open program year. An appropriate adjustment should be made to the LWIA's records to show the move as well.

If the final expenditures reported on the June 2009 AER contain outstanding liabilities (accruals), a cash reconciliation form should be submitted to identify those liabilities as well as prove them to any cash on hand.

Subsequently, when the liabilities are paid, a revised cash reconciliation form must be submitted indicating that the liabilities and cash on hand have been reduced to zero (\$0). **This must be done before August 31, 2009.**

LWIAs are strongly encouraged to avoid having outstanding liabilities at the time the closeout package is submitted. This may be accomplished by moving the outstanding liability to another program year account and adjusting paid expenditures to the accounts. In order to adjust the outstanding liability to another year, it must have been incurred after July 1 of that year. This adjustment should be within the same program.

If the LWIA has any stand-in costs, these must be accurately reported as part of the final June 2009 report. For stand-in costs to be used at a later date to offset any disallowed costs, they must be reported on the final report and are subject to audit. Also, the June 2009 report for program/interest income must be completed to account for all income and to report the expenditures against the program income, ensuring that all income has been expended in accordance with appropriate program limitations. If the LWIA has program/interest income to be returned, please contact the FOTA Unit for instructions on returning the program/interest income.

3. Timetable

Each LWIA must complete all required final reports and submit a complete closeout package by July 31, 2009 for each grant or year of allocation.

Failure to meet required deadlines may result in disruption of LWIA cash flow.

4. Submission of PY 2006, 2007 and Work Incentive Grant Closeout Documents

Please submit a complete Closeout Document no later than July 31, 2009 to:

Patricia Jabonaski
New York State Department of Labor
Financial Oversight and Technical Assistance Unit
State Office Building Campus
Building 12, Room 290
Albany, New York 12240

Inquiries

Please direct any inquiries to your FOTA representative.

Attachments

- A. Closeout Documents for Program Year 2006 WIA Funds Issued to Local Areas after June 30, 2008
(GM 176A and GM 176.7)
- B. Closeout Documents for Program Year 2007 WIA Funds
(GM 176A and GM 176.7)
- C. Closeout Documents for Work Incentive Grant Funds Issued to Local Areas for the period July 1, 2008-June 30, 2009
(GM 176A and GM 176.7)
- D. LWIA Cash Reconciliation Sheet

NEW YORK STATE

DEPARTMENT OF LABOR

LWIA ASSIGNMENT OF REFUNDS, REBATES AND CREDITS

LWIA's Name: _____ **Grants:** PY2006
Statewide Technology Purchase

Pursuant to the terms of the WIA Title IB grant for Program Year 2006 and in consideration of the reimbursement of costs, as provided in the said grant and any assignment thereunder, the:

LWIA's Name and Address: _____

(hereinafter called the Sub-Grantee) does hereby:

1. Assign, transfer, set over, and release to the State of New York (hereinafter called the State) all right, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the said grant, together with all the rights of action accrued or which may hereafter accrue thereunder.
2. Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amounts (including any interest thereon) due or which may become due, and to forward promptly to the New York State Department of Labor, Workforce Development and Training, Office of Contract Review and Expenditure Control, State Office Campus, Building 12, Room 290, Albany, New York 12240 checks (make payable to the New York State Department of Labor) for any proceeds so collected.
3. Agree to cooperate fully with the State as to any claim or suit in connection with such refunds, rebates, credits or other amounts due (including any interest thereon) to execute any protest, pleading, application, power of attorney or other papers in connection therewith and to permit the state to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

This assignment has been executed this _____ day of _____ 200_.

(Please Type Name and Title)

(Signature)

CERTIFICATE
(Applicable to Non-Political Organizations)

I, _____ certify that I am the _____ of the corporation
(Official Title)
(LWIB) named as Sub-Grantee in the foregoing assignment, that _____
who signed said assignment on behalf of the Sub-Grantee was then _____ of said
(Official Title)
corporation, that said assignment as duly signed on behalf of said corporation by authority of its governing body, and is within the scope of its corporate powers.

NEW YORK STATE DEPARTMENT OF LABOR

Local Workforce Investment Area Transmittal of Closeout Documents

**Program Year 2006
WIA Title IB**

TO:

NYS Department of Labor
Division of Employment & Workforce Solutions
Office of Workforce Investments
State Office Campus, Building 12, Room 290
Albany, New York 12240

FROM:

Name: _____

Telephone No. _____

LWIA's Name & Address: _____

As required in LWIA Technical Advisory # _____ dated _____ I have taken action related to the closeout of the subject PY06 WIA Grants and am enclosing the required documents as follows (check all appropriate items):

Section I Check each PY06 Program operated by your LWIA that is covered by this closeout:

**Statewide Technology
Purchase**

Certification

I certify that the information contained on this and accompanying pages as well as my final report is true and complete to the best of my knowledge. I further understand that this is a final closeout and that no additional costs may be charged against these PY06 WIA Grants.

(Name)_____
(Title)_____
(Signature)_____
(Date)

LWIA ASSIGNMENT OF REFUNDS, REBATES AND CREDITS

LWIA's Name: _____

Grants: PY 2007 Adult, Youth, Dislocated Worker, Adult-Youth-Dislocated Worker – DW Rapid Response-Supplemental Funds, Administrative, Statewide-E-Learning-Statewide Activities – Disability Program Navigator, Statewide Activities- Incentive Grant, Work Incentive Grant – Disability Program Navigator-Statewide Activities ITA Pilot-Statewide Activities- Transportation Assistance-Statewide Activities- Gas Card Initiative

Pursuant to the terms of the WIA Title IB grant for Program Year 2007 and in consideration of the reimbursement of costs, as provided in the said grant and any assignment thereunder, the:

LWIA's Name and Address: _____

(hereinafter called the Sub-Grantee) does hereby:

1. Assign, transfer, set over, and release to the State of New York (hereinafter called the State) all right, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the said grant, together with all the rights of action accrued or which may hereafter accrue thereunder.
2. Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amounts (including any interest thereon) due or which may become due, and to forward promptly to the New York State Department of Labor, Division of Employment and Workforce Solutions, Office of Workforce Investments, State Office Campus, Building 12, Room 290, Albany, New York 12240 checks (make payable to the New York State Department of Labor) for any proceeds so collected.
3. Agree to cooperate fully with the State as to any claim or suit in connection with such refunds, rebates, credits or other amounts due (including any interest thereon) to execute any protest, pleading, application, power of attorney or other papers in connection therewith and to permit the state to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

This assignment has been executed this _____ day of _____ 2009.

(Please Type Name and Title)

(Signature)

**CERTIFICATE
(Applicable to Non-Political Organizations)**

I, _____ certify that I am the _____ of the corporation
(Official Title)

(LWIB) named as Sub-Grantee in the foregoing assignment, that _____

who signed said assignment on behalf of the Sub-Grantee was then _____ of said
(Official Title)

corporation, that said assignment as duly signed on behalf of said corporation by authority of its governing body, and is within the scope of its corporate powers.

NEW YORK STATE DEPARTMENT OF LABOR

Local Workforce Investment Area Transmittal of Closeout Documents

**Program Year 2007
WIA Title IB**

TO:
NYS Department of Labor
Division of Employment & Workforce Solutions

Office of Workforce Investments
State Office Campus, Building 12, Room 290
Albany, New York 12240

FROM:
Name: _____
Telephone _____
No. _____
LWIA's Name & Address:

As required in LWIA Technical Advisory # _____ dated _____ I have taken action related to the closeout of the subject PY07 WIA Grants and am enclosing the required documents as follows (check all appropriate items):

Section I Check each PY07 Program operated by your LWIA that is covered by this closeout:

- | | | | |
|--|--------------------------|---|--------------------------|
| Adult | <input type="checkbox"/> | Transfer from Dislocated Worker for Adult Services | <input type="checkbox"/> |
| Youth | <input type="checkbox"/> | Dislocated Worker | <input type="checkbox"/> |
| Transfer from Adult for Dislocated Worker Services | <input type="checkbox"/> | Administration | <input type="checkbox"/> |
| Dislocated Worker Rapid Response Supplemental Funds | <input type="checkbox"/> | Statewide Activities E-Learning | <input type="checkbox"/> |
| Statewide Activities – Disability Program Navigator | <input type="checkbox"/> | Statewide Activities – Transportation Assistance | <input type="checkbox"/> |
| Statewide Activities – ITA Pilot | <input type="checkbox"/> | Statewide Activities-Gas Card Initiative | <input type="checkbox"/> |
| Work Incentive Grant – Disability Program Navigator | <input type="checkbox"/> | Statewide Activities – Incentive Grant | <input type="checkbox"/> |

Certification

I certify that the information contained on this and accompanying pages as well as my final report is true and complete to the best of my knowledge. I further understand that this is a final closeout and that no additional costs may be charged against these PY07 WIA Grants.

(Name)

(Title)

(Signature)

(Date)

NEW YORK STATE

DEPARTMENT OF LABOR

LWIA ASSIGNMENT OF REFUNDS, REBATES AND CREDITS

LWIA's Name: _____ **Grants:** PY2008
Work Incentive Grant – Disability Program
Navigator

Pursuant to the terms of the WIA Title IB grant for Program Year 2008 and in consideration of the reimbursement of costs, as provided in the said grant and any assignment thereunder, the:

LWIA's Name and Address: _____

(hereinafter called the Sub-Grantee) does hereby:

1. Assign, transfer, set over, and release to the State of New York (hereinafter called the State) all right, title and interest to all refunds, rebates, credits or other amounts (including any interest thereon) arising out of the performance of the said grant, together with all the rights of action accrued or which may hereafter accrue thereunder.
2. Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits or other amounts (including any interest thereon) due or which may become due, and to forward promptly to the New York State Department of Labor, Workforce Development and Training, Office of Contract Review and Expenditure Control, State Office Campus, Building 12, Room 290, Albany, New York 12240 checks (make payable to the New York State Department of Labor) for any proceeds so collected.
3. Agree to cooperate fully with the State as to any claim or suit in connection with such refunds, rebates, credits or other amounts due (including any interest thereon) to execute any protest, pleading, application, power of attorney or other papers in connection therewith and to permit the state to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

This assignment has been executed this _____ day of _____ 200_.

(Please Type Name and Title)

(Signature)

CERTIFICATE
(Applicable to Non-Political Organizations)

I, _____ certify that I am the _____ of the corporation
(Official Title)
(LWIB) named as Sub-Grantee in the foregoing assignment, that _____
who signed said assignment on behalf of the Sub-Grantee was then _____ of said
(Official Title)
corporation, that said assignment as duly signed on behalf of said corporation by authority of its governing body, and is within the scope of its corporate powers.

NEW YORK STATE DEPARTMENT OF LABOR

Local Workforce Investment Area Transmittal of Closeout Documents

**Program Year 2008
WIA Title IB**

TO:
NYS Department of Labor
Division of Employment & Workforce Solutions

Office of Workforce Investments
State Office Campus, Building 12, Room 290
Albany, New York 12240

FROM:
Name: _____
Telephone _____
No. _____
LWIA's Name & Address:

As required in LWIA Technical Advisory # _____ dated _____ I have taken action related to the closeout of the subject PY08 WIA Grants and am enclosing the required documents as follows (check all appropriate items):

Section I Check each PY08 Program operated by your LWIA that is covered by this closeout:

**Work Incentive Grant –
Disability Program Navigator**

Certification

I certify that the information contained on this and accompanying pages as well as my final report is true and complete to the best of my knowledge. I further understand that this is a final closeout and that no additional costs may be charged against these PY08 WIA Grants.

(Name)

(Title)

(Signature)

(Date)

STATE OF NEW YORK

DEPARTMENT OF LABOR

LWIA: _____ Funding Source: _____

CASH RECONCILIATION

Cash Received from NYSDOL: \$ _____

Less: Total Cash Expenditures < \$ _____ >

Cash On Hand \$ _____

OUTSTANDING LIABILITIES

Description:

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
TOTAL Outstanding Liabilities	\$ _____

Note: If Total Cash Expenditures represent your final expenditures, and there is a Cash on Hand balance, an adjusting Cash Order should accompany this form, moving the Cash on Hand to an open Program Year.

If outstanding liabilities and/or Cash on Hand is reported, a revised Cash Reconciliation must be submitted showing the liabilities liquidated and Cash on Hand reduced to \$ -0-.