

MISSISSIPPI
Policy Number 14, Revision 2
PROCESSING CASH REQUESTS AND REPORTING WORKSHEETS
Workforce Investment Act
Office of Grant Management

I. SCOPE AND PURPOSE

This policy provides guidance for the completion, submission, and processing of cash requests and reporting worksheets submitted to the Office of Grant Management (OGM) of the Mississippi Department of Employment Security (MDES) for expenditure of funds for costs associated with Workforce Investment Act (WIA) activities.

To promote uniformity and consistency in completion of forms and timely submissions of documents to the state office, the OGM has developed this policy. Local Workforce Investment Areas (LWIAs) and subgrantees are encouraged to follow the guidance of this policy in order to prevent delays in processing requests for cash and to ensure accurate reporting and recording of fund expenditures.

II. REQUIREMENTS

A. State Responsibilities

1. When possible, OGM staff shall process cash requests and reporting worksheets and forward the documents to the agency's accounting office no later than two working days after receipt of the documents. Extreme circumstances may warrant additional time to process the documents.

In the event of questions, errors, or discrepancies regarding submitted document(s), OGM staff shall seek to resolve these issues by contacting the designated financial officer of the appropriate local area or contractor by telephone. If a resolution can be reached by phone, OGM will make the necessary changes to the document, noting the date of the conversation, the name of the local area or subgrantee representative authorizing the change, and the initials of the OGM staff making the correction. Any additional documentation regarding the change (i.e. facsimiles, notes, etc.) shall be attached to the OGM copy of the document.

2. The OGM shall maintain copies of all cash requests and reporting worksheets submitted by the local areas and subgrantees. The OGM will maintain two grant files for each local area and subgrantee: a permanent in-house copy for original signed copies of grants, modifications, etc. as well as copies of all cash requests, worksheets, and correspondence; and a working copy, containing copies of all materials in the permanent in-house file. The working copy may be removed from the OGM office for monitoring visits, meetings with local areas and subgrantees, etc.

B. Local Area Responsibilities

1. Cash Requests

Local areas that use the current needs or the fixed-unit price method of payment utilize the cash request form. See Attachment A for example.

The Request for Cash form may be submitted twice each month, with a two-week in-house (or 10 working days) turnaround time for the draw-down of funds from the time the request is initiated until funds are credited to the local area's account. Supplemental requests may be submitted as the need arises. Local areas may also be required to submit separate cash requests for discretionary funds, such as the National Emergency Grant, using the same guidelines. Note: The two-week period does not allow for holidays, weekends, or computer downtime. Local areas are encouraged to allow sufficient time for the processing of requests in order to receive their funds when needed.

The form should be completed as follows:

- a. Name, address, and telephone number of fiscal agent.
- b. Request number.
- c. Date of cash need.
- d. Current Cash on Hand- the amount of federal cash on hand at the time of the request. This amount may be positive to reflect actual cash balance or negative to request reimbursement for funds already spent. Note: Funds should be drawn for immediate cash needs only. Local areas are discouraged from holding unobligated funds in their accounts for longer than three days. Should circumstances dictate that excess cash be drawn down beyond obligated expenditures, the local area may attach written justification to the cash request. In the event that a local area submits a request while having cash on hand in excess of \$5,000, the OGM may either ask for written justification or ask that the local area reduce the amount of the new request.
- e. Available Funds (Column B) - the total amount available, by funding source, from the "Notice of Fund Availability" (NFA) authority. Transfers of funds between Adult and Dislocated Worker funding sources, once approved by the Governor, should be reduced from the original source and added to the receiving source.
- f. Cash Requested to Date (Column C) - the prior cumulative WIA cash applied for by funding source to date at the time of the payment request.

- g. This Request (Column D) - the amount of money asked for on this request. This figure shall represent expected disbursements plus or minus any transfers or adjustments between funding sources.
- h. Funds Remaining (Column E) – equals Column B minus Column C and Column D.
- i. Total- equals the sum of all boxes in Column D.
- j. Signature of Authorized Official- the person who signed as the fiscal agent on the “Plan Approval Certification” of the Local Plan- and date signed. In case of signatory designation, an authorization letter is required.
- k. Typed name and title of the authorized official, date of preparation, and the preparer’s name and telephone number.
- l. The original signed request should be mailed to:

Mississippi Department of Employment Security
Office of Grant Management
Post Office Box 1699
Jackson, Mississippi 39215-1699
Attn.: Wanda Land

- m. The envelope should be clearly marked “Request for Cash”.

2. Reporting Worksheets

The Reporting Worksheet is a concise report of accruals and actual disbursements for the report month plus cumulative expenditures to date for the grant period. See Attachment B for example.

If the local area uses the fixed-unit/performance based payment method, the worksheet shows the amounts earned based on the negotiated payment schedule. A printed worksheet form showing each activity listed on the Budget Summary will be mailed to the local area. By the tenth working day of each month, local areas must submit the worksheet to OGM showing the expenditures through the end of the previous month, which is the reporting month. Local areas may be required to submit a separate reporting worksheet for discretionary funds, such as the National Emergency Grant, using the same guidelines as used for the regular reporting worksheets. The forms should be completed as follows:

- a. Fiscal agent name and address.

- b. Program year, period ending (month/day/year) and alternate signatory.
- c. Available funds (Column B) - the total amount available, by funding source, from the "Notice of Fund Availability" (NFA) authority.
 - (i) The total amount from the "New Level" column of the latest NFA should be shown in the "Federal Funds Allocated" box. The following transfers should not adjust the figure shown in this box. Note that a "Federal Funds Allocated" box has been added to the Youth section to show the total funds from the NFA prior to the disbursement among the In-School and Out-of School fields.
 - (ii) Transfers of funds between Adult and Dislocated Worker funding sources should be noted in the "Fed. Funds Transferred (To) From" box as a debit or credit amount. This Transfer amount should be shown each month thereafter.
 - (iii) Transfers of funds from the Adult, Youth, or Dislocated Worker funding streams to Administration should be shown as a negative figure (debit) in the "Total Amount of _____ Funds to Admin" box, and should continue to be shown each month thereafter.
- d. Prior cumulative cost reported to date (Column C) – the prior cumulative WIA expenditures as of the ending period of the last reporting worksheet submitted to OGM.
- e. Current period cost (Column D) – the costs accumulated during the reporting period.
- f. Cumulative cost reported to date (Column E) – equals Column C plus Column D.
- g. Unliquidated obligations (Column F) – funds remaining; equals Column B minus Column E.
- h. Total Cash Outlays to Date - equals total amount of costs actually paid
- i. Accrued Costs – equals costs accrued but not paid
- j. Cumulative Cost Reported to Date – equals costs paid plus accrued.
- k. Signature of Authorized Official and date signed.
- l. MDES Review line for initials of the OGM staff member processing the worksheet and the date processed.
- m. Worksheets should be sent to MDES-Office of Grant Management at the aforementioned address.

- n. The envelope should be clearly marked “Reporting Worksheet(s)”.

C. Subgrantee Responsibilities

1. Cash Requests

The Request for Cash form is used by subgrantees using the current needs or the fixed-unit price method of payment. See Attachment C for example.

The Request for Cash form may be submitted twice each month, with a two-week in-house (or 10 working days) turnaround time for the draw-down of funds from the time the request is initiated until funds are credited to the subgrantee’s account. Supplemental requests may be submitted as the need arises. Note: The two-week period does not allow for holidays, weekends, or computer downtime. Subgrantees are encouraged to allow sufficient time for the processing of requests in order to receive their funds when needed.

The form should be completed as follows:

- a. Name, address, and telephone number of grant recipient (#1 on form).
- b. Current Cash on Hand- the amount of federal cash on hand at the time of the request (#2). This amount may be positive to reflect actual cash balance or negative to request reimbursement for funds already spent. Note: Funds should be drawn for immediate cash needs only. Subgrantees are discouraged from holding unobligated funds in their accounts for longer than three days. Should circumstances dictate that excess cash be drawn down beyond obligated expenditures, the subgrantee may attach written justification to the cash request. In the event that a subgrantee submits a request while having cash on hand in excess of \$5,000, the OGM may either ask for written justification or ask that the subgrantee reduce the amount of the new request.
- c. Special mailing/deposit information (#3).
- d. Cumulative Cost reported (#4).
- e. Grant Number and Contract Number (#5).
- f. Request Number (#6).
- g. Date Cash Needed (#7).
- h. Total Contract Award (#8).

- i. Cash Requested to Date- the prior cumulative WIA cash applied for to date at the time of the payment request (#9A).
- j. This Request - the amount of money asked for on this request (#9B).
- k. Total (A and B) – total amount of funds requested to date.
- l. Contract Award Balance- (8) minus the sum of (9A) and (9B) (#10).
- m. Signature of Authorized Official- the person who signed as the primary signatory official of the grant recipient- and date signed (#11). In case of alternate signatory designation, an authorization letter is required.
- n. Typed name and title of the authorized official, date of preparation, and the preparer's name and telephone number (#12).
- o. The original signed request should be mailed to:

Mississippi Department of Employment Security
Office of Grant Management
Post Office Box 1699
Jackson, Mississippi 39215-1699
Attn.: Wanda Land

- p. The envelope should be clearly marked "Request for Cash".

2. Reporting Worksheets

The Reporting Worksheet is a concise report of accruals and actual disbursements for the report month plus cumulative expenditures to date for the subgrant period. See Attachment D for example.

If the subgrantee uses the fixed-unit/performance based payment method, the worksheet shows the amounts earned based on the negotiated payment schedule. A printed worksheet form showing each activity listed on the Budget Summary will be mailed to the subgrantee. By the tenth day of each month, the subgrantee must submit the worksheet to the OGM showing the expenditures through the end of the previous month, which is the reporting month. The form should be completed as follows:

- a. Subgrant recipient name and address.
- b. Grant Number.
- c. Contract Number.

- d. Effective Dates.
- e. Cost Category and project description from budget.
- f. Amount Budgeted- the total amount available.
- g. Prior cumulative cost reported to date– the prior cumulative WIA expenditures as of the ending period of the last reporting worksheet submitted to OGM.
- h. Current period cost– the costs accumulated during the reporting period.
- i. Cumulative cost reported to date– equals G plus H.
- j. Grand Total Activity.
- k. Grand Total Reported.
- l. Signature of Authorized Official and date signed.
- m. MDES Review line for initials of the OGM staff member processing the worksheet and the date processed.
- n. Worksheets should be sent to MDES-Office of Grant Management at the aforementioned address.
- o. The envelope should be clearly marked “Reporting Worksheet(s)”.

III. EFFECTIVE DATE

This policy shall be effective immediately.

Office of Grant Management

Attachments: A- Cash Request Form- Local Areas
B- Reporting Worksheet- Local Areas
C- Cash Request Form- Subgrantees
D- Reporting Worksheet- Subgrantees

<p style="text-align: center;">(a)</p> Local Workforce Investment Area Your County Board of Supervisors Honorable Elected Official Local Workforce Investment Area Post Office Box 000 Your Town, Mississippi 39000 Telephone #: _____	<p style="text-align: center;">(b)</p> MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY LOCAL AREA'S WIA MONTHLY REPORTING WORKSHEET PROGRAM YEAR _____ FOR THE PERIOD ENDING _____ ALTERNATE SIGNATORY _____				
	(c) B	(d) C	(e) D	(f) E	(g) F
FUNDING STREAM	AVAILABLE FUNDS	PRIOR CUM. COST REPORTED TO DATE	CURRENT PERIOD COST	CUMULATIVE COST REPORTED TO DATE	UNLIQUIDATED OBLIGATIONS (B-E)
ADMINISTRATION:					
F01 10% MAX.-FEDERAL ADMIN PROGRAM INCOME					0.00
ADULTS					
FEDERAL FUNDS ALLOCATED	(i)				
FED. FUNDS TRANSFERRED TO/FROM DW	(ii)				
SUBTOTAL					
TOTAL AMOUNT OF ADULT FUNDS TO ADMIN	(iii)				
F02 TOTAL ADULTS AVAILABLE PROGRAM INCOME					0.00
YOUTH					
FEDERAL FUNDS ALLOCATED	(i)				
TOTAL AMOUNT OF YOUTH FUNDS TO ADMIN	(iii)				
SUBTOTAL	0.00				
F04 IN-SCHOOL Summer Youth				0.00	
IN-SCHOOL Other Youth				0.00	
TOTAL IN-SCHOOL	0.00		0.00	0.00	
F05 OUT OF SCHOOL Summer Youth	0.00	0.00	0.00	0.00	
OUT OF SCHOOL Other Youth	0.00	0.00	0.00	0.00	
TOTAL OUT-OF-SCHOOL -30% MIN.	0.00	0.00	0.00	0.00	
TOTAL YOUTH AVAILABLE	#VALUE!	0.00	0.00	0.00	#VALUE!
PROGRAM INCOME	0.00	0.00	0.00	0.00	

DISLOCATED WORKERS					
FEDERAL FUNDS ALLOCATED	(i)				
FED. FUNDS TRANSFERRED TO/FROM ADULT	(ii)				
SUBTOTAL	0.00				
TOTAL AMOUNT OF DW FUNDS TO ADMIN	(iii)				
F06 TOTAL DISLOCATED WORKERS AVAILABLE	0.00	0.00	0.00	0.00	0.00
PROGRAM INCOME	0.00	0.00	0.00	0.00	
INCENTIVE/TECHNICAL ASSISTANCE	0.00	0.00	0.00	0.00	0.00
PROGRAM INCOME	0.00	0.00	0.00	0.00	
RAPID RESPONSE	0.00	0.00	0.00	0.00	0.00
PROGRAM INCOME	0.00	0.00	0.00	0.00	
GRAND TOTAL BY COLUMN	#VALUE!	0.00	0.00	0.00	#VALUE!

ACCRUED VS. CASH COST REPORT SUMMARY

FUNDING STREAM	TOTAL CASH OUTLAYS TO DATE	ACCRUED COSTS	CUMULATIVE COST REPORTED TO DATE (should equal Column E above)
ADMINISTRATION			0.00
ADULT	(h)	(i)	(j)
YOUTH			0.00
DISLOCATED WORKER			0.00
INCENTIVE/ TECHNICAL ASSIST.			0.00
RAPID RESPONSE			0.00
TOTAL BY COLUMN	0.00	0.00	0.00

THE SIGNER OF THIS DOCUMENT CERTIFIES THAT REPORTED COST IS CALCULATED ON AN ACCRUAL BASIS WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. FINAL AUDIT OF PROJECT(S) WILL INCLUDE VERIFICATION OF ABOVE CLAIMED COST FROM THE LOCAL AREA'S SOURCE RECORDS.

(k)

SIGNATURE OF AUTHORIZED OFFICIAL

DATE

(l)

OGM REVIEW

***NOTE:** If required for support documentation, please be sure that separate itemized expenditure lists accompany this document.

Mississippi Department of Employment Security
Reporting Worksheet
Period Ending: _____

Division: Office of Grant Management	(name)	(a)	
(b) Grant Number:	(address)		
(c) Contract Number:			
(d) Effective Dates:	(phone)		

	(f) Amount Budgeted	(g) Prior Cum Thru / /	(h) Period Cost	(i) Cumulative Cost to Date
(activity # & description per budget)				
(e)				
(category # & description per budget)				
(e)	\$ (f)	\$ (g)	\$ (h)	\$ (i)
Federal	\$	\$	\$	\$
State	\$	\$	\$	\$
Program Income	\$	\$	\$	\$
Match	\$	\$	\$	\$
Total (Same as cat.)	\$	\$	\$	\$
(category # & description per budget)				
	\$	\$	\$	\$
Federal	\$	\$	\$	\$
State	\$	\$	\$	\$
Program Income	\$	\$	\$	\$
Match	\$	\$	\$	\$
Total (Same as cat.)	\$	\$	\$	\$
(j) Grand Total Activity	\$ (j)	\$ (j)	\$ (j)	\$ (j)
(k) Grand Total Report	\$ (k)	\$ (k)	\$ (k)	\$ (k)

THE SIGNER OF THIS DOCUMENT CERTIFIES THAT REPORTED COST IS CALCULATED ON AN ACCRUAL BASIS IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. FINAL AUDIT OF THIS PROJECT WILL INCLUDE VERIFICATION OF ABOVE CLAIMED COST FROM PROJECT DIRECTOR'S SOURCE RECORDS.

(l) _____
SIGNATURE OF AUTHORIZED OFFICIAL

(l) _____
DATE

(m) _____
MDES REVIEW