**MISSISSIPPI**
**Policy Number 17, Revision 1**
**PROCESSING CASH REQUESTS AND REPORTING WORKSHEETS**
**Workforce Innovation and Opportunity 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 Innovation and Opportunity Act (WIOA), Senior Community Service Employment Program (SCSEP), Apprenticeship, National Dislocated Worker Grants (NDWG), and other specialty grants.

This policy promotes uniformity and consistency in completion of forms and timely submissions of documents to OGM. Local Workforce Development Areas (LWDAs) and subrecipients 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.

This policy sets forth the manual procedures for submitting cash requests and reporting worksheets. This manual process applies to all grants or subgrants until the cash request and reporting worksheet process is part of the GrantTrak System. This policy applies to Local Workforce Development Areas (LWDAs), state subgrantees, and other entities that receive federal funds by the allocation, pass-through, and subgrant award methods unless otherwise instructed by the Office of Grant Management (OGM).

## II. REQUIREMENTS

### *A. Subrecipient Responsibilities*

1. Cash Requests

The Request for Cash form is used by subrecipients using the current needs or the fixed-unit price method of payment. See attached example "Subrecipient Request for Cash." This form may be submitted twice each month, with a one-week in-house (or 3-5 working days) turnaround time for the draw-down of funds from the time the request is initiated until funds are credited to the subrecipient's account. Supplemental requests may be submitted as the need arises. Note: The one-week period does not allow for holidays, weekends, or computer downtime. Subrecipients 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. Subrecipients 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 subrecipient may attach written justification to the cash request. In the event that a subrecipient submits a request while having cash on hand in excess of $5,000, OGM may either ask for written justification or ask that the subrecipient reduce the amount of the new request.

c. Special mailing/deposit information (#3).

d. Cumulative Cost reported (#4).

e. Grant Number and Subaward Number (#5).

f. Request Number (#6).

g. Date Cash Needed (#7).

h. Total Subaward (#8).

I. Cash Requested to Date- the prior cumulative WIOA 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. Subaward 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 scanned and emailed to your grant liaison and their supervisor or be mailed to:

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

p. The email or 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 attached example "Subrecipient Reporting Worksheet."

If the subrecipient 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 subrecipient. By **the fifteenth calendar day** of each month, the subrecipients must submit the worksheet to 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. Subaward 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 WIOA 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 by email to your liaison and their supervisor or be mailed to MDES-Office of Grant Management at the aforementioned address.

o. The email or envelope should be clearly marked "Reporting Worksheet(s)".

***B. State Responsibilities***

1. When possible, OGM staff shall process cash requests and reporting worksheets and forward the documents to the MDES Business Management Department no later than 3-5 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 subawardee 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. emails, notes, etc.) shall be attached to the OGM copy of the document.

2. OGM shall maintain copies of all cash requests and reporting worksheets submitted by the local areas and subrecipient. OGM will maintain grant files for each local area and subrecipient.

## III. EFFECTIVE DATE

This policy shall be effective immediately.

Jacqueline A. Turner 9-16-2020

Jacqueline A. Turner Date
Executive Director

Attachments: Subrecipient Request for Cash
~~Subrecipient Reporting Worksheet~~

# MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY
# SUBRECIPIENT REQUEST FOR CASH

| (1) Sub Awardee's Name / Address | (3) Special Mailing/Deposit Info | (5) Grant Number (FAIN) | Sub Award Identifier |
|---|---|---|---|
| (a) | ( c ) | (e) | (e) |
| | | (6) Request Number | (7) Date Cash Needed |
| (2) Current Cash Balance (b) | (4) Cumulative Cost Reported (d) | (f) | (g) |

**FOR STATE USE ONLY:**
**Vendor Number:**

| | | |
|---|---|---|
| Total Sub Award | | |
| (8) Total Contract Award | ( h ) → | $0.00 |
| (9) Less Cash Requested to Date | | |
| (A) Received/In-Transit | $0.00 ← ( i ) | |
| (B) "This Request" | $0.00 ← ( j ) | |
| Total (A & B) | ( k ) → | $0.00 |
| (10) Sub Award Balance | ( l ) → | $0.00 |

**I HEREBY CERTIFY THAT** (a) The services covered by this request have not been received from the Federal Government or expended for such services under any other contract agreement or grant; (b) the amount(s) requested will be expended for allowable cost / expenditures under the terms of the subaward agreement or grant; (c) amounts requested herein do not exceed the total funds obligated by sub award; and (d) funds are requested for only immediate disbursement needs.

| (m) (11) | (m) | (n) (12) |
|---|---|---|
| Signature of Authorized Official | Date Signed | Prepared By |
| (n) (12) | | (n) (12) |
| Typed Name and Title of Authorized Official | | Date Prepared |

MDES Approval _____ Date _____

Revised July 2017

**MISSISSIPPI DEPARTMENT OF EMPLOYMENT SECURITY**
**SUBRECIPIENT REPORTING WORKSHEET**

**Name of Subgrantee**
**Address 1**
**Address 2**
**City, MS 39000**
Reporting Period:

Division: **OFFICE OF GRANT MGMT**
Grant#:
Sub Award#:
Begin/End Dates: to:

| | Amount Budgeted | Prior Cumulative | Period Costs | Cumulative Cost to Date |
|---|---|---|---|---|
| *Project 1 name* | | | | |
| FEDERAL | 0.00 | 0.00 | | 0.00 |
| STATE | | | | |
| PROGRAM INCOME | | | | |
| MATCH | | | | |
| STAND IN | | | | |
| TOTAL | 0.00 | 0.00 | 0 | 0.00 |
| ACTIVITY TOTAL | 0.00 | 0.00 | 0 | 0.00 |
| *Project 2 name* | | | | |
| FEDERAL | 0.00 | 0.00 | | 0.00 |
| STATE | | | | |
| PROGRAM INCOME | | | | |
| MATCH | | | | |
| STAND IN | | | | |
| TOTAL | 0.00 | 0.00 | 0 | 0 |
| ACTIVITY TOTAL | 0.00 | 0.00 | 0 | 0 |
| *TOTALS by line item* | | | | |
| TOTAL FEDERAL | 0.00 | 0.00 | 0 | 0 |
| TOTAL STATE | | | | |
| TOTAL PROGRAM INCOME | | | | |
| TOTAL MATCH | | | | |
| TOTAL STAND IN | | | | |
| GRAND TOTAL | 0.00 | 0.00 | 0 | 0 |

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.

SIGNATURE OF AUTHORIZED OFFICIAL  DATE  REVIEWED BY

NOTE: CHECK THIS BLOCK IF FINAL REPORTING WORKSHEET ☐