

DATES ISSUED: December 5, 2019, 7/15/09, 11/15/11, 5/9/18, 8/3/18

DATE Effective : January 1, 2020– Workforce Solutions Manager

SUBJECT: Grant Expenditures

BACKGROUND:

Ramsey County Workforce Solutions (WFS) receives federal and state funds for the delivery of employment service programs. WFS as the administrative entity for these funds must approve any expenditures incurred by Ramsey County contracted agencies, and must report such expenditures to the Minnesota Department of Human Services or Minnesota Department of Employment and Economic Development in accordance with applicable legislation, rules and regulations.

PURPOSE:

This memo defines a clear process by which publicly funded grant expenditures are allowed, reported, and approved. Employment Service (ES) staff must follow the [Support Services Funds Policy](#) when payments are issued to participants.

POLICY AND GUIDELINES:

A. Authorization Process

1. **All requests**, reimbursements and budget modifications, must be signed by the agency’s authorized official. Agencies will be asked to designate a person who will serve as the secondary signature when the primary signatory is absent. The designated “second signature” is the choice of the agency. The name and title of the individual must be printed on the line below the signature. A line for a second signature is on the Invoice and Budget Modification.
2. All Invoices and Budget Modifications must be signed, printed, saved as a .pdf, scanned, and sent as an attachment to the e-mail ws.vendors@co.ramsey.mn.us by **the 15th of the month**. Payments are likely processed within 30 days of receipt of invoice.
*NOTE: These rules don’t apply to the December invoice. Agencies will receive notification in December with specific instructions and dates for submitting the final December invoice.
3. **All invoices must be submitted using WFS’ authorized Invoice Form**. The approval decision and payment will be made for actual costs incurred during the prior calendar month. WFS will not approve submissions without required backup documentation.
4. Use the WFS’ Budget Modification Form to request budget line item changes. The decision to approve or deny the request will be made within 10 working days of submission. WFS may request supplemental information concerning any budget modification request.

B. Backup Documentation Required for Reimbursement

1. **A copy of a detailed general ledger(s)** is required by WFS for each grant. The detailed general ledgers should tie to the month reimbursement is requested for. Detailed general ledgers should include the account name and list activities such as vouchers, journal entries, and other corrections for each account.
2. **A copy of detailed information for participant support service expenditures**. Support Service details should include details on support service cards issued; such as participant WF1 ID, Name of participant, type of card, etc. Agencies may report participant support services using MS Word, Excel or support services entered in WF1. *(for example: see page 4)*

3. Itemized expenditures on the Invoice Form, general detailed ledgers, and support service expenditures must match and/or tie out. Any variances between invoice form and detailed backup must be noted and a reconciliation shown.

C. Submitting Requests for Invoice and Budget modification:

1. **Due on the 15th of every month:** Agencies must submit documents by e-mail to ws.vendors@co.ramsey.mn.us with the agency name/program name and reporting month included in the subject line.
2. WFS will not approve submissions without the following Items: a) Signed Invoice Form, b) General Detailed Ledger, c) Support Service Expenditures Log.
3. Invoices without the appropriate signature and backup information will not be processed.
4. Budget Modification requests must be signed, accompanied by a written justification and submitted by e-mail to ws.vendors@co.ramsey.mn.us with the agency/program name and “Budget Modification” included in the subject line.

D. Expenditure Restrictions

1. Only expenditures made in accordance with the approved budget will be paid.
2. All costs and expenditures must occur during the grant/contract period: January 1 – December 31.
3. Expenditures are not allowed to be carried over to the next contract year (e.g. purchase of bus/gas cards must be made only to be used during the grant/contract period).
4. Food and beverage expenditures for client and/or staff-only events must be within the amount budgeted in the contract and limited to three dollars (\$3.00) per client and/or staff.
5. Administration expenditures are capped at 5% of the total grant/contract allocation.
6. For budget modification requests, the administration line item may be decreased, but it cannot be increased unless the original amount was below 5% of the total allocation.

E. Expenditure Categories

1. Direct Program – the direct costs of providing counseling, job search, job placement, job retention, participant overview, interpreter costs and any other direct expenses including wages, benefits, travel, office, telephone, durable and non-durable supplies. *These costs are considered non-assistance.*
2. Client Support Services – refer to the [Support Services Funds Policy](#) for costs/expenditures included.
3. Categories of “Culturally Specific Offerings”, “MI and Coaching Circles”, and “TWE Participant Wages” and “TWE Participant Fringe” may be on the Invoice Form. Not all ES agencies will use all of these categories; refer to the current program contracts for more details.
4. Definitions –
 - Non-Assistance – payments to or on behalf of non-working participants that meet all three of the emergency criteria as well as payments to or on behalf of working participants.
 - Assistance – payments to or on behalf of *non-working participants that do not meet all three emergency criteria.*
 - Working Participants – includes all permanently, temporarily, or occasionally employed participants, as well as participants that have a job start pending, during a fiscal reporting period.
 - Emergency Criteria – to qualify as an emergency, all three criteria must be true.
 1. There is a qualifying emergency episode,
 2. The emergency is expected to be resolved within 4 months, and
 3. The emergency is not EXPECTED to recur.

F. Request to Unencumber Funds

1. The County may unencumber the agencies funds for the purpose of reallocating funds to other contractors if the County has determined that the agency will not expend the funds allotted during the term of the agreement.
2. Agencies will be required to submit a budget modification form for unencumbered funds.
3. Planner will communicate with agencies once budget modification is approved.
4. Agencies will adjust budget on their monthly invoice to reflect the approved budget modification.

G. Request to Encumber Funds

1. The County may reallocate funds if there are funds to be expended through the year.
2. Agencies may request funds by providing justification/explanation for encumbered funds to the assigned agency planner.
3. If request is approved, the agency submits a revised budget modification form to agency planner.
4. Planner will amend agreement to include updated budget for review and approval.
5. Budget will be effective once amendment agreement has been approved and signed by all parties.
6. Agency will adjust budget on their monthly invoice to reflect the approved budget modification.

H. Annual Certified Financial Audit

1. Annually, the agency is required to submit a copy of their certified financial audit to WFS.
2. The agency is also required to submit a copy of their certified financial audit to WFS In preparation of initial contract or amendment.
3. Email copies to ws.vendors@co.ramsey.mn.us

I. Fiscal Audit

1. Detailed fiscal audit/monitoring will be completed a few times a year at agency locations. Workforce Solutions Accounting Team will notify agencies and provide expectations and details of the audit.

CONTACT PERSON: Agency Lead Planner - For questions related to this policy, agency budget, and invoice submission, payment processing

Example of Client Support Services Backup Information

Grant Name: _____
 Subgrantee Name: _____
 Reported Period From: _____
 To: _____

| WF1# | Last Name | First Name | Day Issued | Education | Transportation Non-Assistance | Transportation Assistance | Work Related | Housing | Other/ Incentives, Voc Assess. | Participant Activity |
|---------------|-----------|------------|------------|-----------------|-------------------------------|---------------------------|----------------|---------------|--------------------------------|----------------------|
| 1111111 | Do | Jane | 5/09/09 | | | \$85.00 | | | | work |
| 1111111 | Do | Jane | 5/22/09 | \$750.00 | | | \$15.00 | | | training |
| Total: | | | | \$750.00 | \$0.00 | \$85.00 | \$15.00 | \$0.00 | \$0.00 | |

For Transitional Work Experience Agencies ONLY
Example of Wage and Fringe Backup Information

Agency Name: _____ June Wage report
 Date: 7/9/09 Wage Statement
 2 Payroll periods

| Last | First | SS# | Period wk end | Pay date | Hours WK | Hourly wage | Gross wage | Year-to-date | Fica | Worker comp | TWE 01 Public sector | TWE 02 Private sector |
|------|-------|-----------|---------------|----------|----------|-------------|------------|--------------|------|-------------|----------------------|-----------------------|
| Do | Jane | 123456789 | 06/06/09 | 06/12/09 | 26.00 | 7.25 | 188.50 | 3,913.13 | 0 | 0.00 | | x |
| Do | Jane | 123456789 | 06/20/09 | 06/26/09 | 45.00 | 7.25 | 326.25 | 1,160.01 | 0 | 0.00 | | x |