



# **INDEPENDENT SCHOOLS & CHOCTAW TRIBAL SCHOOLS FISCAL MANAGEMENT TOOLKIT**

**for**

**FY2021  
MISSISSIPPI PANDEMIC RESPONSE BROADBAND  
AVAILABILITY ACT  
HB 1788**

*Office of Technology & Strategic Services  
and  
Office of Grants Management*

## FINANCIAL INFORMATION

1. All expenditures must be made in accordance with the approved project budget. Budgets should be expended in a timely manner. All materials and equipment purchased with federal dollars must be purchased in compliance with state law and federal law.
2. The MDE will reimburse **actual expenditures** for LEAs upon receipt of Reimbursement Match Documentation Forms (Form A: Reimbursement Coversheet and Certification and Form B: Reimbursement Worksheet). A copy of this form is included in this toolkit.

Forms along with the supporting documentation for all grant and match expenditures listed below must be uploaded to the HB1788 Reimbursement Folder in SharePoint:

- The original, itemized invoice of purchase or authentic copy;
- Cancelled Checks (if available)
- History Transaction Reports (detailing Vendor name, date, PO number, amount, etc.)
- Expenditure Budget Reports
- Cash Balance Statement
- Full Procurement Packets
- Proof of insurance for items purchased

Requests for reimbursements should be submitted by Monday of each week to be processed and for payment within 7 to 10 business days. If there are issues with the supporting documentation the processing of the request may take longer. Instructions for uploading this information can be found in this document under “Reimbursement Process for HB1788: Mississippi Pandemic Response to Broadband Availability Act”.

3. **CRITICAL NOTE:** Grantees are subject to a desk audit that requires the submission of appropriate supporting documentation to substantiate the amount of reimbursement that has been requested by the grantee.

## **REIMBURSEMENT PROCESS FOR HB1788: MISSISSIPPI PANDEMIC RESPONSE TO BROADBAND AVAILABILITY ACT (MSPRBAA)**

Please use the following process to upload the Reimbursement/Match Documentation Form and Supporting Documentation. (**NOTE: See No.2 under “Financial Information”.**)

- 1. To submit your documentation for HB1788 reimbursement, please email all supporting documentation to: [MAIS-Choctaw-HB1788@mdek12.org](mailto:MAIS-Choctaw-HB1788@mdek12.org)**

### **MAINTENANCE OF RECORDS**

The following records must be maintained for five years after final payment and must be available for review during on-site visits and/or desk audit:

1. A copy of the approved project
2. Records of money received
3. Invoices for equipment and supplies
4. Purchase orders for materials and supplies, consultant agreements, fees, and other expenditures
5. Documentation of professional development activities funded by grant dollars
6. All *Reimbursement Documentation Forms* along with required supporting documentation attached
7. Other records related to this program including but not limited to:
  - a. General ledger and subsidiary ledgers used to account for (a) the receipt of Coronavirus Relief Fund payments and (b) the disbursements from such payments to meet eligible expenses related to the public health emergency due to COVID-19;
  - b. Budget records for Fiscal Year 2019 and 2020;
  - c. Receipts of purchases made related to addressing the public health emergency due to COVID-19;
  - d. Contracts and subcontracts entered into using Coronavirus Relief Fund payments and all documents related to such contracts;
  - e. Grant agreements and grant subaward agreements entered into using Coronavirus Relief Fund payments and all documents related to such awards;
  - f. All documentation of reports, audits, and other monitoring of contractors, including subcontractors, and grant recipient and subrecipients;
  - g. All documentation supporting the performance outcomes of contracts, subcontracts, grant awards, and grant recipient subawards;
  - h. All internal and external email/electronic communications related to use of Coronavirus Relief Fund payments; and
  - i. All investigative files and inquiry reports involving Coronavirus Relief Fund payments.

## CONTACTS

To meet your technical assistance needs:

Questions regarding **educational programming, allowable project expenditures, revisions, or requests for technical assistance** should be directed to **Joshua Huwe** in the Office of Technology and Strategic Services at **[survey@mdek12.org](mailto:survey@mdek12.org)**.

Questions regarding **fiscal matters** should be directed to **Elisha Campbell** in the Office of Grants Management at **[ecampbell@mdek12.org](mailto:ecampbell@mdek12.org)**.

## PROGRESS REPORT/EVALUATION

The Office of Technology and Strategic Services may request certain information to make reports to the general public and the State of Mississippi Legislatures.

## FORMS

The following forms are enclosed for your duplication and use:

- Reimbursement Documentation Forms

Please email the Reimbursement  
Documentation Form and Supporting  
Documentation to:  
**[MAIS-Choctaw-HB1788@mdek12.org](mailto:MAIS-Choctaw-HB1788@mdek12.org)**

## **Other Useful Resources**

### **Coronavirus Aid, Relief, and Economic Security Act (CARES Act)**

<https://www.congress.gov/116/plaws/publ136/PLAW-116publ136.pdf>

### **United States Treasury Department - Coronavirus Relief Fund – Frequently Asked Questions (Updated 9/2/2020)**

<https://home.treasury.gov/system/files/136/Coronavirus-Relief-Fund-Frequently-Asked-Questions.pdf>

### **Mississippi Legislature 2020 Regular Session – House Bill 1788**

<http://billstatus.ls.state.ms.us/documents/2020/pdf/HB/1700-1799/HB1788SG.pdf>

### **Uniform Grant Guidance (UGG)**

*Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*

[http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

### **Indirect Cost Rates**

<https://www.mdek12.org/OSF/IndirectCost>

### **Accounting Manual for MPS Districts**

<https://www.mdek12.org/OSF/AccountingManual>

### **Mississippi Public School Asset Management Manual**

<https://www.mdek12.org/sites/default/files/documents/OSF/AccountingManual/fixe-assets.pdf>

### **State of Mississippi Purchase Law Summary September, 2018**

[http://www.osa.ms.gov/downloads/Purchase\\_Law\\_Update.pdf](http://www.osa.ms.gov/downloads/Purchase_Law_Update.pdf)

### **SharePoint (District Access)**

<https://mdek12.sharepoint.com/sites/districtsaccess>