

**CMIA INSTRUCTIONS (Rev 8-2009)**

**for**  
**SFY 2009**

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## GENERAL REQUIREMENTS

For CMIA interest calculation purposes, Fiscal Officers responsible for pre-issuance funded program components must calculate and report the dollar-weighted days from the deposit date(s) of federal funds to the related expenditure recording date(s) in CARS by using the Excel Workbook called "WORKBOOK 2009."

Save the attached Workbook 2009 to your hard drive by renaming it as follows, Agency # - CFDA# - Workbook 2009 (example: 182-17225-Workbook 2009), and make an electronic copy for each program component for which you are required to report interest calculations and/or refund transactions. Return completed Workbooks for each program component to DOA as e-mail attachments to [Nick.whitby@doa.virginia.gov](mailto:Nick.whitby@doa.virginia.gov) by September 17, 2009.

## AUTOMATED SAMPLE SIZE CALCULATION

If the program component has less than 30 deposits for the year, all the deposits must be reported. If you report 100% of your deposits, report them in the order received.

You have the option of entering 100% of your deposits, but Worksheet One automatically provides you with the statistically correct number of deposits to randomly sample. To take advantage of this potential time saver, you must enter your total number of deposits in **Cell E-11** of Worksheet One and then randomly select and enter 30 deposits.

After the first 30 randomly selected deposits are entered on Worksheet One, the worksheet will automatically calculate your statistically required sample size. The calculated required sample size is shown below the total line for deposit Number 30 on Worksheet One. Continue to enter randomly selected deposits in Worksheet One until the required sample size is reached.

However, if you do choose to sample, please document your method of random selection for audit purposes. One method for random sampling would be to use a random number generator such as the one located at <http://www.random.org/integers/>.

## WORKSHEET ONE DETAILS

1. Enter the data on each deposit sampled on Worksheet One for the State Fiscal Year (SFY) ended June 30, 2009 (SFY 2009). **For interest calculation purposes, federal deposits in SFY 2009 are defined as those deposits in SFY 2009 having all related expenditures in SFY 2009.**
2. At the top of Worksheet One in the spaces provided, fill in the Agency Name, Agency Number, CFDA Number, Program and Component Name, and the Name and Phone Number of the preparer, and enter **the total number of deposits received during the year in Cell E-11**. An example of a completed deposit is shown on lines 15 through 24 at the top of Worksheet One. A total line for each deposit is shown below the data entry portion for the deposit and expenditure(s), and is highlighted in gray.
3. Column (A) of the total line already shows the sequence number of each randomly selected deposit if sampled, or the chronological order of each deposit if you report 100% of your deposits.
4. In Column (B), enter the Deposit Document Number.
5. In Column (C), enter the Deposit Amount in dollars and cents.
6. In Column (D), enter the Total of Offsetting Refunds, and/or other adjustments if any. Explain your refunds or other adjustments in Column (L).
7. Column (E) automatically calculates the deposit plus offsetting refunds and/or other adjustments to determine the total dollar amount available for expenditure(s).
8. In Column (F), enter the Bank Deposit Date from the Deposit Document.
9. In Column (G), enter related daily expenditures *using a separate line for each daily total* that an expenditure(s) was recorded in CARS. If you need more lines to record daily expenditures, please call Nick Whitby at (804) 371-7808. **Note:** The total of the deposit plus refunds, and/or other adjustments in Column (E) should equal the total of all related daily expenditures in Column (G). If not, explain the differences in Column (L).
10. In Column (H), enter the related CARS Expenditure Recording Date(s).
11. Column (I) automatically calculates the number of days from the Deposit Date in Column (F) to the Expenditure Recording Date in Column (H).

12. Column (J) automatically calculates the percentage total for each daily expenditure in Column (G). The total of these lines is 1.00 (or a 100%) as shown automatically in the total line for the deposit.
13. Column (K) automatically calculates the dollar weighted average days held from the Deposit Date to the CARS Expenditure Recording Date for each daily expenditure in Column (G).
14. Use Column (L) to explain your refunds and/or adjustments shown in Column (D) and/or the differences, if any, between the totals in Column (E) and Column (G).

### **REFUND WORKSHEET**

*A refund transaction for CMIA is defined as a single deposit of one or more refund checks or electronic refund payments that are deposited to a State account on the same deposit document. Please identify all refund transactions of \$50,000 or more, the dates of deposit, and the date that a subsequent federal deposit was offset by the related refund transaction amount, or the date the refund transaction amount was returned to the Federal government. Prepare the Refund Worksheet from Workbook 2009 for each program component (regardless of the funding technique) that had at least one refund transaction during the year of \$50,000 or greater.*

### **PROGRAM COMPONENT PROFILE (PCP)**

The Program Component Profile (PCP) reports annual revenue, and expenditures by type of expenditure, CMIA staff hours and other data pertaining only to that program component. Save the attached "PCP 2009" to your hard drive by renaming it as follows, Agency # - CFDA# - PCP 2009 (example: 182-17225-PCP 2009), and prepare a Program Component Profile (PCP) for each direct cost program component for which interest calculations are required. The fiscal officer must sign each PCP. Signed copies of the PCP(s) can be sent through the regular or inter-office mail or by fax. In addition, please send an advance electronic copy by e-mail to [Nick.whitby@doa.virginia.gov](mailto:Nick.whitby@doa.virginia.gov).

**SIGNIFICANT FEDERAL DELAYS NOT CAPTURED ELSEWHERE**

Under the provisions of §3.6 of the Treasury-State Agreement (TSA), agencies must document and report all significant Federally caused funding delays *regardless of the funding technique*. This includes federally caused delays of pre-issuance funded deposits that were *not captured in the sampling process for interest calculations*.

Federally caused delays in Pre-issuance funded program components are considered significant if they were deposited **ten or more days** after the intended deposit date for a pre-issuance funded program component.

Federally caused delays in program components using interest neutral funding techniques are considered significant if they were deposited **one or more days** after the intended deposit date.

You may use your own format to report significant federal delays. An excel spreadsheet attached to an e-mail is suggested. You must include the date that the late deposit was requested, the intended date of deposit, and the actual date of the deposit, the amount of the request, the amount of the deposit, and the reason for the federal delay. Also identify the CFDA number, grant award, or supplemental award, and the name, title and phone number(s) of the Federal and State Agency contact person(s). Please report these federal delays by e-mail to [Nick.Whitby@doa.virginia.gov](mailto:Nick.Whitby@doa.virginia.gov) by September 17, 2009.