



# Minnesota Management and Budget Statewide Operating Procedure

Minnesota Management and Budget, Budget Division  
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## Cash Flow Assistance for Non-Federal Funds

### Objective

To provide the necessary steps to ensure state obligations are met for programs that require cash flow assistance.

### General Procedures

Step	Action	Responsible Party	Timeline
1.	Determine that cash will not be received prior to the time payments must be made. Assess whether the agency can manage this account without cash flow authority.	State Agencies	As needed
2.	Prepare cash flow request form and cash flow analysis depending on if the request is 'new' or 'recurring.'  Submit the following to Minnesota Management and Budget (MMB):  1) Cash flow request form (signed by the agency program manager and the agency accounting director) and 2) Cash flow analysis (for new requests) or the account balance information for the past two years (for recurring requests). See spreadsheet below for the two forms.  Executive Budget Officers (EBOs) may request additional documentation that substantiates that receipts cannot be received prior to the time payments must be made.	State Agencies	As needed
3.	EBOs review submitted forms and request additional documentation (if needed). If approved, sign and forward forms to StateWide Integrated Financial Tools (SWIFT) Module Support.	MMB – EBO	Within one week
4.	Review the paperwork and enter an appropriation modification to SWIFT, changing the budget authority from 'E' to 'G.' File and retain the signed form with accompanying documentation (if needed).	MMB – SWIFT Module Support	Within one week.
5.	State agencies are responsible for monitoring the account balance throughout the fiscal year.	State Agencies	Throughout the year

Step	Action	Responsible Party	Timeline
6.	SWIFT Module Support sends out 'problem reports' to agencies during each fiscal year close process to identify appropriations that are over-obligated. The budget authority is changed from 'G' to 'E' on November 30 of each year. SWIFT Module Support notifies state agencies when the change is made.	MMB - SWIFT Module Support	Fiscal year close process

## Forms

[Request for Cash Flow Assistance Form](http://mn.gov/mmb-stat/documents/accounting/forms/0301-01-05f-cash-flow-request-form.docx) (http://mn.gov/mmb-stat/documents/accounting/forms/0301-01-05f-cash-flow-request-form.docx)

[Cash Flow Analysis Form](http://mn.gov/mmb-stat/documents/accounting/forms/0301-01-05f-cash-flow-analysis.xlsx) (http://mn.gov/mmb-stat/documents/accounting/forms/0301-01-05f-cash-flow-analysis.xlsx)

## Related Policies and Procedures

[MMB Statewide Operating Policy 0301-01 Establishing Budgets](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-establishing-budgets-policy.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-3/0301-01-establishing-budgets-policy.pdf)