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SUBJECT: Internal Controls, Accounting Grants Management and Budgeting		

*In accordance with the Office of Financial Assistance Guideline and Policy on Internal Controls, Accounting, Grants Management and Budgeting, the following statewide policies and procedures have been checked and verified as current to the program's procedures.*

Policy or Procedure	Last Policy Update	Date of last review	Reviewed by
<b>Statewide Policies and Procedures</b>			
State Administrative Manual (SAM)	12/19/16	3/23/17	J. B. Cooper
Rules for State Personnel Administration	12/21/16	3/23/17	J. B. Cooper
State Controller's Accounting Policies and Procedures	June 2016	3/23/17	J. B. Cooper
Board of Finance and State Treasurer Debt Management Policy	August 2016	3/23/17	J. B. Cooper
State Single Point of Contact (SPOC) Procedures in Nevada	03/15/17	3/23/17	J. B. Cooper
Nevada Open Meeting Law Manual	Jan 2016	5/26/17	J. B. Cooper
Nevada Records Retention Act Manual	2016	5/26/17	J. B. Cooper
Administrative Rulemaking Guide	2015	5/26/17	J. B. Cooper
<b>Department of Conservation and Natural Resources Policies and Procedures</b>			
DCNR Prohibitions and Penalties	9/28/11	3/23/17	J. B. Cooper
DCNR Overtime Policy	6/28/10	5/26/17	J. B. Cooper
DCNR Catastrophic Leave Policy and Procedure	11/21/08	5/26/17	J. B. Cooper
DCNR Computer Resource Policy	3/6/06	5/26/17	J. B. Cooper
DCNR Network Administration and Security Policy	11/21/08	3/23/17	J. B. Cooper
<b>Nevada Department of Environmental Protection Policies and Procedures</b>			
Division Administration Manual (DAM)	July 2016	3/23/17	J. B. Cooper
<b>Office of Financial Assistance Policies and Guidelines</b>			
Fiscal Sustainability Plan Required for CWSRF Assistance Recipients	2/9/16	3/23/17	J. B. Cooper
Internal Controls, Accounting, Grants Management and Budgeting	5/26/17	5/26/17	J. B. Cooper
Refinancing Loans	3/316	3/23/17	J. B. Cooper
Financial Analysis	2/1/06	3/23/17	J. B. Cooper
CWSRF Service Fees	3/3/16	3/23/17	J. B. Cooper

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***Purpose:***

Internal Controls, Accounting, Grants Management and budgeting of resources for revolving loans is critical for the sustainability and integrity of the Office of Financial Assistance’s (OFA, or the Office) primary goals. Management has established this guideline and policy to reinforce and communicate its commitment to accountability and transparency of resources it manages.

***Guideline:***

The Office intends to communicate to its staff, state administrators, federal grantors, loan recipients, auditors and the general public its commitment to integrity, ethics, accountability, transparency, and sustainability of resources it is charged with managing. Policies and Procedures addressing various aspects of control functions have been established by appropriate divisions and agencies within the State of Nevada as a whole. It is management’s intent to follow those guidelines where required and practical, while establishing program specific guidelines and policies that address specific functions only. Policies and Procedures established by the State as a whole will be reviewed at least annually for conformity to this guideline and policy.

- Nevada Revised Statutes (NRS) grants authority for the Department of Conservation and Natural Resources to enter into agreements with the federal government and manage the State of Nevada Revolving Loan Funds (NRS 445A060-445A160 and NRS 445A.200-295).
- The Office is under the Nevada Department of Conservation and Natural Resources, Division of Environmental Protection (NDEP) and, as such, the designated agency for Nevada to apply for grants under the following Catalog of Federal Domestic Assistance (CFDA) numbers:
  1. 66.458 Capitalization Grants for Clean Water State Revolving fund, Environmental Protection Agency (EPA).
  2. 66.468 Capitalization Grants for Drinking Water State Revolving Funds, EPA.

***Policy:***

**Internal Controls**

Internal controls are established to provide reasonable assurance that the Office will be effective and efficient in meeting its goals and objectives, comply with rules and regulations, safeguard assets and provide reliable and timely reporting.

**The Office’s Control Environment**

Management has a fundamental responsibility to establish and maintain internal controls. The State of Nevada, along with specific departments and agencies within the State of Nevada, have created policies and procedures to outline and convey to its employees, elected officials, sub-entities, federal entities, auditors and the general public, it’s commitment to integrity, ethics, accountability, transparency, and sustainability of resources it is charged with managing. The State considers its resources not just cash and real property it safeguards, but also its employees and their knowledge base they bring to their positions. The Office is required to follow these policies established in conducting its operations. The policies specifically required to be implemented are:

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- State Administrative Manual outlined by the Department of Administration (SAM)
  - Establishes policies that govern overall processes that will be uniformly applied through all agencies, including travel, purchasing, record's retention, internal controls, budgeting and accounting systems.
- State Personnel Administration
  - Establishes employee classifications and pay structures, hiring requirements based upon job classifications, examinations and skill evaluations for positions, background checks, essential job functions for employees, performance review standards, training and education.
- State Controller's Accounting Policies and Procedures
  - Establishes the official accounting record for the State, the chart of accounts to be used by all agencies, processing procedures for specific cash and accrual transactions, petty cash funds, vendor codes, and access control for separation of duties.
- State Board of Finance and State Treasurer Debt Management Policy
  - Establishes policies on State bond issuances, interest rates on SRF loans, interest rates on refinanced SRF loans, and conditions for requesting a revenue bond in lieu of a general obligation bond from a loan recipient.
- State Single Point of Contact Procedures for Nevada
  - Outlines State procedures and policies to implement Executive Order 12372 and NRS 232.225.
- Nevada Open Meeting Law Manual
  - Outlines the procedures required to be followed by a public agency when conducting a meeting that is open to the public. Also outlines which meetings are subject to the requirements and remedies for violations.
- Nevada Public Records Act
  - A manual for complying to records retention in accordance to NRS 239.
- Administrative Rulemaking Guide
  - A procedural guide by the Attorney General's Office on authority for rulemaking outside of the Legislative Process
- Department of Conservation and Natural Resources Prohibitions and Penalties
  - Establishes the progressive discipline requirements for correcting actions by employees.
- Department of Conservation and Natural Resources Overtime Policy
  - Outlines the approval process for overtime within the Department by personnel
- Department of Conservation and Natural Resources Catastrophic Leave Policy and Procedure
  - Outlines the approval process for catastrophic leave within the Department by personnel.
- Department of Conservation and Natural Resources Computer Resource and Network Security Policies
  - Establishes computer network system access, rights of users, security levels, and password perimeters to ensure access to electronic systems and storage is restricted to authorize users.
- The Division of Environmental Protection Manual (DAM)
  - Establishes policies the division will follow that are more restrictive than the previously mentioned policies. These policies include workplace health and safety, appropriate employee conduct, ethics, security access, segregation of duties, and safeguarding assets.
- The Office's Guidelines and Policies
  - Communicates requirements, expectations, and performance requirements for evaluating loan recipients (new and ongoing), verifying and enforcing federal grant requirements, safeguarding assets, and communicating reliable and timely information to users.

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**The Office’s Risk Assessment and Management**

It is the responsibility of management to assess the risks associated with various duties performed by the Office. While policies that have been established by the Office and by the State as a whole have been designed to mitigate risk as much as possible, new functions, tasks or programs will introduce new risk that may not be addressed yet. These should be evaluated on an as needed basis.

Risks are required to be evaluated against the goals and objectives of the Office. Each goal and objective the Office performs should be evaluated, including the likelihood of the risk occurring and the impact of the risk on the Office’s overall responsibilities and objectives. Management must prepare a plan to mitigate further risk that is identified by these evaluations that is not already addressed by the DAM.

**The Office’s Control Activities**

Control activities are an integral part of internal controls. Management must implement and frequently monitor the control activities the Office has responsibility over to ensure they are operating, effective, and appropriate for the need of the office.

The State of Nevada’s policies outlined in the Control Environment section of this policy that relates to control activities and separation of duties must be followed by the Office.

Control Activities that management has direct responsibility for must include an evaluation of authority over processing and approval of transactions and access to records and systems. Specific authority for processing and access should be documented and communicated to those employees in a manner that management approves and is understood by employees. Appendix A outlines these controls.

Each position with the Office should have procedures outlined to ensure consistency in process, error mitigation, communication on expectations, cross training and coverage for absent employees, and accountability over process. Checklists should also be used where applicable.

**The Office’s Information and Communication**

The Department of Conservation and Natural Resources policies relating to computer and network security and administration will be followed. Management must verify the controls are operational, effective, and appropriate.

Requests for information or reports from federal agencies, other State agencies, internal auditors, external auditors, or the general public will be prompt and prepared in accordance with policies and procedures established by the State, the Department of Conservation and Natural Resources, and the Environmental Protection Agency grant requirements.

**The Office’s monitoring of Internal Controls**

Confidence in internal controls and reporting is vital if management is to convey to its staff, state administrators, federal grantors, auditors, loan recipients, and the general public its commitment to integrity, ethics, accountability, transparency, and sustainability of resources it is charged with managing. Monitoring must ensure that management can reasonably ensure no material weaknesses exist within the internal control structure and reports issued as a result of operations are presented fairly, with all material respects, to the results of operations.

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At least annually, management will check for updates to the policies and procedures from the State, divisions, and agencies within the State, and its own internal policies. Changes will need to be recorded and communicated to all affected individuals and subsequent policies and procedures.

Management will also perform on an annual basis all required reviews of internal controls, transactions, borrower financial evaluations and processing that is required by federal grants and internal policies.

At least monthly, management will have a review of the transactions in the official state accounting system performed for proper coding to ensure the data is searchable and accurate for timely and reliable reporting.

In conformity to NRS 353.325, the Programs will provide, within 10 days after receiving an audit report, a copy of the audit report, along with a management letter and the Programs reply, to the Chief of the Budget Division of the Office of Finance, the State Controller, and the Legislative Auditor. Additionally, any federal monitoring site visit review that results in a corrective action plan by the Programs will be submitted to the Administrator of the Division of Internal Audits.

### **Accounting**

To the extent possible, the Office will follow all accounting policies and procedures established by the Office of State Controller (Controller) for processing transactions in Advantage. Exceptions to the policy must be approved by the Controller's Office on a case-by-case basis.

The Office will follow specific transaction processing that is outlined by the State Administrative Manual and the Division Administration Manual as it relates to transactions within the Office.

The Office will compile its financial statements from the independently audited Nevada Comprehensive Annual Financial Report (CAFR). The accrual method of accounting and economic resources measurement focus will be used, which is appropriate for Enterprise Fund accounting. The Office will follow the accounting pronouncements generally accepted in the United States (GAAP). The Governmental Accounting Standards Board (GASB) is recognized as the body authorized to provide GAAP for state and local governments. GASB pronouncements, as well as statements issued by the Financial Accounting Standards Board (FASB) that GASB has codified to apply to enterprise fund accounting, have been adopted by the Program.

Capital assets are defined as assets with a unit cost greater than \$5,000 and with an estimated useful life of greater than one year. Capital assets are depreciated over their useful life using the straight-line method. Inventory of capital assets and equipment will be conducted annually in accordance with the Division Administration Manual.

The Program distinguishes program revenues and expenses from non-program items. Program revenues and expenses generally result from providing services in connection with financing and administering moneys for the Program. The principal program revenues are program loan interest, and EPA grant funds set-aside for administration. Program expenses are administrative, amortization, program loan costs and forgivable principal expenses. All revenues and expenses not meeting this definition are reported as non-program revenues and expenses.

All monies of the Program are deposited with the Nevada State Treasurer and are considered cash and cash equivalents. The Treasurer is the custodian of all funds. The Office is not allowed to possess an outside bank account or a petty cash account.

Budget accounts have been established in the official record of the state to facilitate separation of program cash from administrative cash and other state monies. Category codes and general ledger codes are also established within each

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budget account. Transactions must appropriately process in the correct budget account, category and general ledger code. Transactions processed in accounts overseen by the Office will be checked for accuracy and consistency on a monthly basis.

Organization codes within the official record of the state will be used to identify loan recipients, program functions, or grant income. An organization code will be established for each loan recipient, regardless of the funding source of the loan. General organization codes will be established to track program functions, grants, or miscellaneous income within the Office. Sub-Organization codes will be established to further categorize the funding source or nature of the loan. Appendix B contains the current approved general organization codes and sub-organization codes to be used by the Office.

Job numbers will be used in the official record to identify federal Grant awards, bonds issued by the state, and other program functions. A job number will be established for each federal grant and state bond. The job number will be set up according to the Controller's policies and procedures. General Job numbers will be established to track program functions or miscellaneous income within the Office. Appendix C establishes the current approved general job numbers.

Loan recipients will be required to establish a vendor code with the State Controller's Office. A unique vendor code will be required for each loan recipient and must be established before any payments are distributed by the Office. A miscellaneous vendor code will not be allowed.

Disbursement requests from loan recipients will be recorded as paid by the Program for the Program's financial statements to EPA when the loan recipient becomes liable for repayment. Disbursement requests from principal forgiven loan recipients will be recorded as paid by the Program for the Program's financial statements to EPA when the disbursement request has been received and approved for payment. This is in conformity to the Controller's Office procedure for CAFR reporting.

Access and approval level authorization in the official state record (Advantage) will be established by the management to ensure proper segregation of duties and internal controls that are outlined in Appendix A. This will be coordinated with the Controller's Office and the Office of Fiscal and Personnel Management within the Nevada Department of Environmental Protection.

## **Grants Management**

### **Grant Application, amendment and Award**

- The Office will prepare and submit all grant applications and amendments using the prescribed forms and media that is required by the EPA for the authorized grants.
- The OFA Administrative Services Officer III (Program Manager) will be the primary point of contact and preparer for grant applications and amendments. The Program Manager will be backed up by the Accountant III (Program Accountant) for preparation and contact of grant applications and amendments.
- Applications and amendments will be submitted to the NDEP Bureau Chief for review and approval. Upon approval from the Bureau Chief, the applications or amendments will be submitted to the applicable NDEP Deputy Administrator, who will route the applications or amendments to the Division Administrator. No application or amendment will be submitted to EPA without prior approval of the Division Administrator, or his or her designee.
- The Nevada Attorney General shall certify for each new application:
  1. The authority establishing the Programs and the powers it confers are consistent with State Law;

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2. The State may legally bind itself to the proposed terms of the capitalization grant agreement; and
  3. The Office is authorized to enter into capitalization grant agreements with EPA, accept capitalization grant awards made under federal regulations, and otherwise manage the Fund in accordance with the requirements and objectives of the federal Acts.
- The State Fiscal Year Intended Use Plan (IUP) outlining the goals and objectives of the use of the federal funds will be noticed on the Office's website for no less than 30 days allowing for public comment.
  - Before submitting the grant applications or amendments to the EPA, the Office will forward a copy of the application or amendment, to the State Grants Office, which is designated the Nevada Single Point of Contact under Executive Order 12372. Copies of the applications or amendments will also be provided to the State Budget Office and the Legislative Counsel Bureau (LCB), Fiscal Division.
  - Upon receiving the Notice of Grant Award (NOGA) or amended NOGA, the State Grants Office, the State Budget Office and the LCB Fiscal Division will be provided a copy.

#### **Grant Matching Requirements**

- **Matching the Clean Water Capitalization Grants**
  1. The required federal match shall come from State issued general obligation (limited tax) tax exempt bond proceeds. Bonds will be issued through the State Treasurer's Office in accordance to the NRS, Nevada Administrative Code (NAC) and Debt Management Policies of the State.
  2. The amount of the match will be in accordance to 40 C.F.R. §35.3135(b), which is currently set at 20 percent (20%) of the capitalization grant.
  3. Bonds can be issued, at the OFA's discretion, to provide match to more than one Clean Water Capitalization Grant within a single issuance. Should this occur, the OFA will outline in its Intended Use Plan and Annual Report to EPA the amounts matching the grant.
  4. Before the Office requests any draws from the federal grant, all bond proceeds matching that grant will be received and expensed.
- **Matching the Drinking Water Capitalization Grants**
  1. The required federal match for the Drinking Water Capitalization Grant shall come from State issued general obligation (limited tax) tax exempt bond proceeds. Bonds will be issued through the State Treasurer's Office in accordance to the NRS, NAC and Debt Management Policies of the State.
  2. The amount of the match will be in accordance to 40 C.F.R. §35.3550(g), which is currently set at 20 percent (20%) of the capitalization grant.
  3. Bonds can be issued, at the OFA's discretion, to provide match to more than one Drinking Water Capitalization Grant within a single issuance. Should this occur, the OFA will outline in its Intended Use Plan and Annual Report to EPA the amounts matching the grant.
  4. Before the Office requests any draws from the federal grant, all bond proceeds matching that grant will be received and expensed.
- **Matching the Drinking Water State Program Management Set-Aside (for Grants awarded prior to December 16, 2016)**
  1. The required federal match for the Drinking Water State Program Management Set-Aside shall come from in-kind fee revenue. This match is in addition to the required 20 percent (20%) match for the Drinking Water Capitalization Grant.
  2. The amount of the match will be in accordance to 40 C.F.R. §35.3550(h), which is currently 100 percent (100%) of the amount awarded in the Set-Aside.
  3. Before the Office requests any draws from the federal grant, all in-kind fee revenue matching that grant will be received and expensed.

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#### **Grant Programmatic conditions**

- The Office will expense funds to publically-owned loan recipients from the programs in the following order:
  1. Match bond proceeds
  2. Leverage bond proceeds
  3. Treasurer's Interest earnings on match and bond proceeds
  4. Federal Capitalization Grants
  5. Re-Loan principal
  6. Re-Loan interest
  7. Treasurer's interest earnings on re-loan funds
- The Office will expense funds to privately-owned loan recipients from federal capitalization grants only.
- Funds will not be requested from the federal capitalization grant any sooner than authorized by federal regulations, or that which is outlined in the budget submitted with the grant application.
- Funds will be requested from the federal grants from the oldest grant first, minimizing the number of grants that remain open.
- Personnel working within the Programs allocate their time and effort to each Program through activity reports maintained by the Program Manager (ASO). Costs associated to a Program are then directly charged to grants or program fees. Allocations are evaluated every quarter for accuracy and are updated if they deviate by more than 10% from the previous allocation.
- Operating expenses of the Programs are, unless specifically identified to a Program, allocated to each Program using the personnel activity reports maintained by the Program Manager (ASO). Costs associated to a Program are then directly charged to grants or program fees. Allocations are evaluated every fiscal year and updated.
- Indirect expenses charged to each Program are allocated based upon an approved percentage. The OFPM works with the federal agency responsible for approving Nevada's Indirect Cost Rate in establishing this percentage for NDEP as a whole. Rates are established each fiscal year.
- All programmatic conditions provided by EPA upon award will be followed, monitored, reviewed and recorded. Loan contracts will be updated as needed.

#### **Grant Reporting and Auditing**

- State issued policies and procedures that govern operations, personnel, internal control, budgeting, accounting, and Information Technology will be reviewed annually by the OFA to ensure the Program policies agree with other State policies and procedures.
- Account coding to track grants received and spent will be in accordance to current Nevada Controller's Office Policies and Procedures for grant reporting.
- The OFA Programs will be presented as an enterprise fund in the Nevada Comprehensive Annual Financial Report (CAFR), which is subject to an annual independent audit. This audit will be conducted in accordance to accounting principles generally accepted in the United States for state and local governments. The OFA will compile a financial report from the audited CAFR to present to EPA.
- Federal funds expensed by the Office will be subject to audit in accordance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The audit will be provided to EPA.
- The Intended Use Plan will be prepared in accordance to current EPA guidelines and the Operating Agreement between EPA and the OFA.



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- The Annual Report will be prepared annually in accordance to current EPA guidelines and the Operating Agreement between EPA and the OFA.
- If projects outlined in the Intended Use Plan designated to receive additional subsidy or green reserves are changed, then the changes will be outlined in the Annual Report sent to EPA.
- Federal Financial Reports will be submitted to the designated EPA representative for any open grants on an annual basis as per EPA guidelines.

#### **Grant Closing**

- The Office will close a grant provided by the United States Environmental Protection Agency (EPA) when:
  1. All funds from the grant have been drawn, and
  2. All required additional subsidy funding requirements within the grant requirements have been spent, and;
  3. All required green project reserves within the grant requirements have been spent, and;
  4. Any additional grant requirements have been met.
- Upon closing, a final Federal Financial Report will be submitted to the designated EPA representative.
- Files will be retained in accordance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

### **Budgeting**

Budgets are prepared biannually of each even-numbered year. The Office will follow the policies and procedures for establishment, preparation, revision, authorization, and dissolution of all budget authority within the official state record according to the State Administrative Manual, the Division Administration Manual, and the Department of Administration budget instructions. Access to the budget system (NEBS) and approval level authorization will be established by the management to ensure proper segregation of duties and internal controls that are outlined in Appendix A.

The Office will monitor expenses against legislatively approved authority on an ongoing basis to prevent shortfalls. It is unlawful for any State Officer or other employee to expend more money than the sum specifically appropriated or authorized by the Legislature or approved under the provisions of NRS 353.220 to 353.335 for the Division. It is also unlawful to bind the State or any fund or department, in any amount in excess of the amount provided by law for any purpose whatsoever. Any officer who violates any of these provisions shall be guilty of malfeasance in office.

Performance measurement indicators reflect the extent to which the budget as presented will enable the Office to achieve its goals and objectives. The performance measurement data in the Executive Budget must be reliable. Numerical entries, percentages, and rates exhibited in the measurement indicators should reflect and support the Office's budget request. Current performance indicators are outlined in Appendix D. These performance indicators will assist the Office in meeting the following goals and objectives:

- The Drinking Water SRF Program shall meet EPA's national fund utilization target of 89%. The utilization target rate helps demonstrate funds are committed to needed projects.

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- The Clean Water SRF Program shall meet EPA’s national fund utilization target of 95%. The utilization target rate helps demonstrate funds are committed to needed projects.
- The Capital Improvements Grant Program shall spend 30% of the bond proceeds received in the first twelve months after issuance. Additionally, the Program shall have spent 95% of the bond proceeds, including interest earned on bond proceeds, within three years. This will help the Capital Improvements Grant Program avoid arbitrage costs and will indicate that the funds are being used in a timely manner.

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APPENDIX A: Separation of Duties and Responsibilities

Position Titles

AA	Administrative Assistant for OFA
ACC	Accountant for OFA
ADMN	Administrator of NDEP
ASO	Program Manager of OFA
ASO4	Admin. Service Officer IV in DNCR Director's Office
CHIEF	OFA Bureau Chief
CONTR	Controller's Office
DADMN	Deputy Administrator of NDEP
DIR	Director (or Deputy) of DCNR
ENG	Engineer for OFA
MGT	Management Analyst for OFA
OFPM	Fiscal staff in NDEP outside OFA
PAYR	OFPM Payroll Liaison
PURCH	Purchasing Office
TREAS	Treasurer's Office

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	Prepare documents and supporting calculations	Prepare worksheets for entry into Systems	Entry into Systems to first level of approval	Document Review and next system approval	Offline approval or Final Approval	Program coding verification	Program financial reporting
<b>ACCOUNTING AND CASH TRANSACTIONS</b>							
<b>CASH DEPOSITS FROM ALL SOURCES (CASH AND CHECKS)</b>							
Primary	AA	OFPM	OFPM	OFPM	TREAS	ACC	ACC
Secondary	MGT					ASO	ASO
<b>ELECTRONIC DEPOSITS FROM LOAN RECIPIENTS (ACH AND WIRE)</b>							
Primary	MGT	MGT	MGT	ASO	TREAS	ACC	ACC
Secondary	ACC	ACC	AA			ASO	ASO
<b>ELECTRONIC DEPOSITS FROM ASAP GRANT FUNDS (ACH)</b>							
Primary	ACC	MGT	MGT	ASO	TREAS	ACC	ACC
Secondary	MGT	ACC	AA	OFPM		ASO	ASO
<b>PAYMENTS TO LOAN RECIPIENTS VIA WIRES</b>							
Primary	MGT	MGT	MGT	ASO	TREAS/CONTR	ACC	ACC
Secondary	ACC	ACC	AA	ACC/OFPM		ASO	ASO
<b>PAYMENTS TO LOAN RECIPIENTS AND VENDORS VIA ACH</b>							
Primary	MGT	MGT	MGT	ASO		ACC	ACC
Secondary	ACC	ACC	AA	ACC/OFPM		ASO	ASO
<b>PAYMENTS TO LOAN RECIPIENTS AND VENDORS VIA ACH</b>							
Primary	MGT	MGT	MGT	ASO		ACC	ACC
Secondary	ACC	ACC	AA	ACC/OFPM		ASO	ASO
<b>JOURNAL VOUCHER ADJUSTMENTS TO ACCOUNT CODING IN ADVANTAGE</b>							
Primary	ACC	ACC	AA	ASO	CONTR	ACC	ACC
Secondary	MGT	MGT	MGT	ACC/OFPM		ASO	ASO
<b>PURCHASE ORDERS</b>							
Primary	AA	AA	AA	ASO	PURCH	ACC	
Secondary	MGT	MGT	MGT	ACC/OFPM		ASO	
<b>EXPENDITURE INVOICES</b>							
Primary	AA	AA	AA	ASO		ACC	ACC
Secondary	MGT	MGT	MGT	ACC/OFPM		ASO	ASO
<b>TRAVEL AND TRAINING</b>							
<b>TRAVEL RECORDS FOR IN-STATE TRAVEL, MOTOR POOL DAILY REQUESTS, AND APPROVAL TO TAKE STATE VEHICLE HOME</b>							
Primary	INDIVIDUAL	AA	AA	ASO	DADMN	ACC	ACC
Secondary		MGT	MGT	ACC/OFPM		ASO	ASO
<b>TRAVEL RECORDS FOR OUT-OF-STATE TRAVEL</b>							
Primary	INDIVIDUAL	AA	AA	ASO	ADMN	ACC	ACC
Secondary		MGT	MGT	ACC/OFPM		ASO	ASO
<b>TRAVEL CLAIMS</b>							
Primary	INDIVIDUAL	AA	AA	ASO		ACC	ACC
Secondary		MGT	MGT	ACC		ASO	ASO
<b>TRAINING REQUESTS</b>							
Primary	INDIVIDUAL	AA	AA	ASO	DADMN	ACC	ACC
Secondary		MGT	MGT	ACC		ASO	ASO
<b>PERSONNEL</b>							
<b>TIMESHEETS &amp; LEAVE ACCOUNTING</b>							
Primary	INDIVIDUAL	INDIVIDUAL	INDIVIDUAL	ASO	PAYR	ACC	ACC
Secondary				OFPM/CHIEF		ASO	ASO
<b>OVERTIME APPROVAL</b>							
Primary	INDIVIDUAL	INDIVIDUAL	INDIVIDUAL	ASO	ADMN & DIR	ASO	ACC
Secondary						ACC	ASO
<b>OVERTIME REQUIRES ADMN AND DIR APPROVAL BEFORE PERFORMING OVERTIME WORK</b>							

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	Prepare documents and supporting calculations	Prepare worksheets for entry into Systems	Entry into Systems to first level of approval	Document Review and next system approval	Offline approval or Final Approval	Program coding verification	Program financial reporting
<b>GRANTS</b>							
<b>GRANT APPLICATION-NEW</b>							
Primary	ACC	ACC	ACC	ASO & CHIEF	ADMN	ACC	ACC
Secondary	ASO	ASO	ASO			ASO	ASO
<b>GRANT APPLICATION-AMENDED</b>							
Primary	ACC	ACC	ACC	ASO & CHIEF	DADMN	ACC	ACC
Secondary	ASO	ASO	ASO			ASO	ASO
<b>FINANCIAL STATUS REPORTS TO EPA</b>							
Primary	MGT	MGT	MGT	ASO & CHIEF	DADMN	ACC	ACC
Secondary	ACC	ACC	ACC			ASO	ASO
<b>SINGLE AUDIT REPORTS TO CONTROLLER'S OFFICE / AUDITORS</b>							
Primary	ACC	ACC	ACC	ASO & CHIEF	DADMN	ACC	ACC
Secondary	MGT	MGT	MGT			ASO	ASO
<b>DISADVANTAGED BUSINESS ENTERPRISE (DBE) REPORTS TO EPA</b>							
Primary	MGT	MGT	MGT	ASO & CHIEF	DADMN	ACC	ACC
Secondary	ACC	ACC	ACC			ASO	ASO
<b>BUDGET</b>							
<b>WORK PROGRAMS NOT REQUIRING INTERIM FINANCE APPROVAL</b>							
Primary	ACC	ACC	ACC	ASO	DADMN & ASO4		
Secondary	ASO	ASO	ASO	CHIEF			
<b>WORK PROGRAMS REQUIRING INTERIM FINANCE APPROVAL</b>							
Primary	ACC	ACC	ACC	ASO	ADMN & ASO4		
Secondary	ASO	ASO	ASO	CHIEF			
<b>FISCAL YEAR CLOSING DOCUMENTS</b>							
Primary	ACC	ACC	ACC	ASO	DADMN & ASO4		
Secondary	ASO	ASO	ASO	CHIEF			
<b>BIENNIAL BUDGET PREPARATION AND SUBMISSION</b>							
Primary	ASO	ASO	ASO	CHIEF	ADMN		
Secondary	ACC	ACC	ACC				
<b>CONTRACTS AND SUB-GRANTS</b>							
<b>INDEPENDENT CONTRACTOR AGREEMENTS FOR FINANCIAL ADVISOR</b>							
Primary	ACC	ACC	CCM	ASO & CHIEF	ADMN		
Secondary	ASO	ASO					
<b>SUB-GRANT AGREEMENTS FOR TECHNICAL ASSISTANCE</b>							
Primary	MGT	MGT	N/A	ASO & CHIEF	DADMN	ACC	ACC
Secondary	ACC	ACC				ASO	ASO
<b>SOLE SOURCE CONTRACTS FURTHER NEED ADMN APPROVAL</b>							
<b>AMENDMENTS FOR TIME ONLY NEED DADMN APPROVAL</b>							
<b>AMENDMENTS FOR BUDGET NEED ADMN APPROVAL</b>							
<b>CONTRACT MONITORING OF PERFORMANCE AND DELIVERABLES</b>							
Primary			ACC				
Secondary			ASO				
<b>SUB-GRANT MONITORING OF PERFORMANCE AND DELIVERABLES</b>							
Primary			ENG				
Secondary			ASO				
<b>CONTRACT PAYMENTS</b>							
Primary	AA	AA	AA	ASO		ACC	ACC
Secondary	MGT	MGT	MGT	OFFPM		ASO	ASO

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APPENDIX B: Approved General Organization codes

<b><u>1 2 3 4</u></b>	<p>Loan / Grant Recipient Organization Codes.</p> <p>1&amp;2 Initial of Loan Recipient (ie: Lyon County, use LC)</p> <p>3 The sequential loan number (ie: Lyon County 5, use 5)</p> <p>4 The Program (Drinking Water, use D. Clean Water, use C. Cap Grant use G)</p> <p>Used when processing transactions with loan or grant recipients:</p> <ul style="list-style-type: none"> <li>• Deposits of re-loan principal or re-loan interest.</li> <li>• Deposits of Service Fees*</li> <li>• Deposits of federal funds that will be disbursed to the recipient.</li> <li>• All disbursement of funds to the loan or grant recipient.</li> </ul>
<b><u>1 2 3 4 - PF</u></b>	<p>Principal Forgiven Loan Recipient Organization Codes.</p> <p>1&amp;2 Initial of Loan Recipient (ie: Lyon County, use LC)</p> <p>3 The sequential loan number (ie: Lyon County 5, use 5)</p> <p>4 The program (Drinking Water, use D. Clean Water, use C)</p> <p>Used when processing transactions with loan recipients:</p> <ul style="list-style-type: none"> <li>• Deposits of federal funds that will be disbursed to the recipient.</li> <li>• All disbursement of funds to the loan recipient.</li> </ul>
ADMN	Drinking Water Administration paid/received from the federal grant (administration set-aside)
ADMN-PS	Drinking Water Administration paid/received from the sale of capital assets (non-federal)
ADMN-TR	Drinking Water Administration paid/received from Travel Card Rebates (non-federal)
CDVL	Capacity Development paid/received from the federal grant (15% set-aside)
GPAD-SF	Capital Improvement Grant Program Administration paid/transferred from Service Fees. *NOTE: Receipts of Service Fees from grant recipients will be coded to the Entity paying the fees.
GPAD-TI	Capital Improvement Grant Program Administration paid/received from Treasurer's Interest.
PWSS	Public Water System Supervision paid/received from the federal grant (10% set-aside)
RF20	Clean Water Administration paid/received from the federal grant
RF20-SF	Clean Water Administration paid from Service Fees (non-federal) *NOTE: Receipts of Service Fees from loan recipients will be coded to the Entity paying the fees.
RF20-TI	Clean Water Administration paid/received from Treasurer's Interest (non-federal)
RF20-TR	Clean Water Administration paid/received from Travel Card Rebates (non-federal)
SMLL	Small Systems Technical Assistance paid/received from the federal grant (2% set-aside)
TINT	Treasurer's Interest Earnings on fund balance
WHPT	Wellhead Protection paid/received from the federal grant (15% set-aside)

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APPENDIX C: Approved general job numbers.

66458	RF20 CW administration general job code. This is used to identify expenses associated with the CW program that will be reimbursed from a clean water grant. Must be zero at fiscal year-end
66468	This is a drinking water general job code. This is used to identify expenses associated with the DW program (including set-asides) that will be reimbursed from a drinking water grant. Must be zero at fiscal year-end
A66468	Processing PWSS or CDVL transactions in budget account 3197. Must be zero at fiscal year-end
B66468	Processing SWPT transactions in budget account 3197. Must be zero at fiscal year-end
C66468	Processing WHPT transactions in budget account 3186 or budget account 3197. Must be zero at fiscal year-end.
GPFEEs	Processing receipts or disbursements of grant program service fees.
PRTYSALE	Processing receipts or disbursements of property sales proceeds in budget account 3189. Represents state money
RLON	<ul style="list-style-type: none"> <li>• Processing re-loan receipts of principal and interest from loan recipients</li> <li>• Processing disbursements of re-loan funds to loan recipients</li> <li>• Represents state money</li> </ul>
SRFFEEs	Collecting or expensing loan origination fees for clean water administration in budget account 3189. Represents state money
TINT	Collecting or expensing Treasurer's interest. Represents state money
TREBATE	Processing Bank of America travel credit card rebates. Represents state money
<i>Bond Job Code assigned by Treasurer's Office</i>	<ul style="list-style-type: none"> <li>• Collecting or expensing bond proceeds</li> <li>• Collecting or expensing interest earnings on bond proceeds</li> <li>• Disbursing funds to Capital Grants Program recipients</li> <li>• Represents state money</li> </ul>

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APPENDIX D: Performance Indicators

<b>Drinking Water State Revolving Loan Fund</b>	
<b>Description</b>	Percent of Drinking Water State Revolving Funds committed relative to cumulative funds available.
<b>Methodology</b>	Cumulative amount of loan commitments divided by cumulative total funds available. Calculated automatically by Environmental Protect Agency's (EPA) Drinking Water SRF National Information Management System (NIMS)
<b>Measure Type</b>	Percentage
<b>Timeframe</b>	Annual
<b>Documentation</b>	Annually, after data entry is completed, the NIMS report is printed and stored in SRF administrative files and reported to EPA in the Annual Report.

<b>Clean Water State Revolving Loan Fund</b>	
<b>Description</b>	Percent of Clean Water State Revolving Funds committed relative to cumulative funds available.
<b>Methodology</b>	Cumulative amount of loan commitments divided by cumulative total funds available. Calculated automatically by Environmental Protect Agency's (EPA) Clean Water SRF National Information Management System (NIMS)
<b>Measure Type</b>	Percentage
<b>Timeframe</b>	Annual
<b>Documentation</b>	Annually, after data entry is completed, the NIMS report is printed and stored in SRF administrative files and reported to EPA in the Annual Report.

<b>Capital Improvement Grant Funds</b>	
<b>Description</b>	Percent of Capital Improvement Grant funds within 1 year and within 3 years of issuance.
<b>Methodology</b>	Dollar amount of bond funds spent in the first year, and then for the third year divided by the total bond proceeds for each bond.
<b>Measure Type</b>	Percentage
<b>Timeframe</b>	Annual
<b>Documentation</b>	Annually, based on the original date of the bond issuance.