

| | | | |
|--|--------------------------------|---|-------------------|
|  Federal & State Funds Registration Procedure | Document Owner: | Budget Division | |
| | Document Number: OP-0006-V3 | Page: 1 of 15 | |
| | | Effective Date: November 15, 2015 | |
| APPROVAL | | | |
| Area Approver: | Edgar Arias | Signature:  | Date: 2/nov./2015 |
| Administrative Approver: | Nelson Figueroa | Signature:  | Date: 2/nov./2015 |
| Quality Approver: | Raquel Román | Signature:  | Date: 3/nov./2015 |

1. Objective

Establish the process to register funds in the Puerto Rico Treasury Department originated from Federal and state Government subsidies.

2. Legal Authority

To the execution of this procedure, it should observe the following laws and regulations and any other applicable laws, regulations, directives, policies, procedures or guidance that may be issued after the effective date of this SOP:

- Law No. 147 of June 18, 1980, as amended, that creates the Office of Management and Budget (OMB)
- Law 230 of July 23, 1974, Law of Accounting of the Government of Puerto Rico
- 2 CFR Chapter I, and Chapter II, Parts 200, 215, 220, 225, and 230 - Policy issued by the federal Office of Management and Budget titled "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards"

3. Applicability

This procedure needs to be adhered by the Budget Division in order to register or amend the income of funds, originating from federal and state funds, once they have been approved by means of a Cooperative Agreement, "*Resoluciones Conjuntas*" or State Statutes between the Environmental Quality Board (EQB) and the granting Federal and State Agency.

4. Organizational Roles and Responsibilities

The units that participate in the management of this procedure are:

- Budget Division – Register or amend the funds assigned to the EQB, originated from external sources, like federal grants



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5. Definitions and Abbreviations

5.1. Abbreviations

| Abbreviation | Term |
|--------------|---|
| EQB | Environmental Quality Board |
| BFERO | Budget, Finance and External Resources Office |
| OMB | Office of Management and Budget |
| PRTD | Puerto Rico Treasury Department |

6. Procedure Description

For the proper management of the federal and state funds registration, the following procedures should be executed:

6.1. Federal Funds Registration

6.1.1. When the Federal Agency approves a federal subsidy through a Cooperative Agreement with the EQB, a copy of the Cooperative Agreement and supporting documentation is remitted to the Budget Division.

6.1.2. Once the Budget Division receives a complete copy of the Cooperative Agreement and its supporting documentation, proceeds to start the federal funds registration process by completing the Form SC 751.3. (Registration of Assignment and Estimated Income for Federal Contribution).

- a. Form SC 751.3 needs to, at least, include a brief description of each federal subsidy, effective date, federal catalogue number, federal fund distribution per categories and federal contribution and quantity to be registered.
 - This document is also used to perform modifications such as period extensions or increase and decrease to the contributions established in FiMaS
- b. In case that the approval of funds of the Federal Agency is a partial one, the Budget Division will proceed to register only the amount of the partial quantity received. Once the granting agency approves the remaining funds, the Budget Division proceeds to register the corresponding increase utilizing the same form.
- c. Receipt of the agreements should be before the start of the availability period in order to allow enough time so that EQB may perform the necessary process to ensure cost allocation is properly performed.



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6.1.3. In some cases, due to different reasons, the Cooperative Agreement is not received before the period of availability, but the Grantor issues assurance that it will be approved and submitted. In such cases, in order to perform the necessary processes to properly capture the cost allocations, the following steps are executed:

- a. The President of the EQB requests the Secretary of the Puerto Rico Treasury Department for authorization and creation of fifty percent (50%) of the funds requested per grant account in PRIFAS, using the Form SF 424 (Application for Federal Assistance) and the Form SC 751.3, until the Cooperative Agreement is received.
- b. Copy of the documents sent to the Puerto Rico Treasury Department must be kept in the Budget Division.
- c. Budget Division receives an e-mail from the Puerto Rico Treasury Department confirming the account creation in PRIFAS and the authorization to proceed with the account creation in FiMaS.
- d. Budget Division creates the account in FiMaS.
- e. Budget Division selects "Pending EPA Award" in the Award Status field in FiMaS

6.1.4. Once the Cooperative Agreement is received, Budget Division proceeds to register the corresponding amount increase in FiMaS utilizing the Form SC 751.3.

6.1.5. Budget Division updates FiMaS Award Status field to "Awarded".

6.1.6. Budget Division completes the award registration process in FiMaS.


6.1.7. Budget Division creates the grant project budget Journal.



For detail steps to follow in the FiMaS application, please refer to the Commitment Control User Manual, Section called Create Budget Income Journal.

6.1.8. Budget Division submits an electronic file to the Puerto Rico Treasury Department to upload the award information into PRIFAS.

6.1.9. Budget Division sends a copy of the Cooperative Agreement along with the Form SC 751.3 with the amount increase, to the Puerto Rico Treasury Department.

| | | |
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6.2. State and Special State Funds Registration

6.2.1. When the OMB approves a state subsidy through “*Resoluciones Conjuntas*” or State Statutes with the EQB, the Puerto Rico Treasury Department receives the notification and proceeds with the registration of State and Special State funds in PRIFAS.

a. Establish fund appropriation limit: Puerto Rico Treasury Department PRIFAS establishes a Fund Appropriation Limit for Fund 111, which enables the user to establish an appropriation limit to avoid appropriation budgets exceed the total amount entered for a particular fund.

b. The budget file is posted in PRIFAS, which includes budgets for all agencies.

6.2.2. OMB and the Puerto Rico Treasury Department remit a State/Special State fund notification letter to EQB’s Budget Division indicating the corresponding account definition.

6.2.3. Budget Division creates the budget journal in FiMaS, according to the specifications indicated in the fund notification letter.

a. Establishes fund appropriation limit for State and Special State Funds, which includes EQB’s funds total budget amount.

b. Posts the budget.



For detailed steps to follow in the FiMaS application, please refer to the Commitment Control User Manual, Section called Create Budget Income Journal.

6.2.4. Budget Division prepares and submits a Budget Distribution Memo to Finance Division for disbursement and to Human Resources Division, Payroll Section, for the corresponding payroll accounts.



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7.1. Journal Distribution Budget

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http://10.3.99.70:27000/psp/fin89prd/EMPLOYEE/ERP/c/MANAGE_COMMITMENT_CONTROL.KK_BUDGET_ENTRY.OBL?PORTALPA... 6/2/2010



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7.2. Budget Distribution Memo



GOBIERNO DE PUERTO RICO
Oficina del Gobernador
Junta de Calidad Ambiental

15

DIVISION DE PRESUPUESTO

3 de julio de 2015

Sr. Carlos A. Asorica Cancel
Jefe, División de Finanzas

Mig. El A. Perdomo Estrada
Gerente de Asesoría Administrativa

Quirós Idema Vega
Oficial Gerente, División de Presupuesto

PRESUPUESTO APROBADO AÑO FISCAL 2009-2010

Se deriva la continuación de presupuesto aprobado para el año fiscal 2009-2010 registrado en
el (n) 182 en relación al presupuesto de la Oficina de Gerencia y Presupuesto.

| Actividad | Fund | Desc | Programa | C. Acta | Bud Est | Budget |
|-----------|------|---------|----------|---------|------------|--------------|
| 8-2009 | 115 | 0140000 | 1269 | 001 | 2010 | 215,900.00 |
| 8-2009 | 115 | 0140000 | 1268 | 001 | 2010 | 489,000.00 |
| 8-2009 | 115 | 0140000 | 1271 | 001 | 2010 | 212,000.00 |
| 8-2009 | 115 | 0140000 | 1266 | 013 | 2010 | 33,600.00 |
| 8-2009 | 115 | 0140000 | 1131 | 001 | 2010 | 51,000.00 |
| 8-2009 | 115 | 0140000 | 0001 | 001 | 2010 | 1,017,000.00 |
| 8-2009 | 115 | 0140000 | 1263 | 001 | 2010 | 31,000.00 |
| 8-2009 | 115 | 0140000 | 1073 | 001 | 2010 | 1,311,000.00 |
| 8-2009 | 115 | 0140000 | 1131 | 001 | 2010 | 873,000.00 |
| 8-2009 | 115 | 0140000 | 1073 | 001 | 2010 | 413,000.00 |
| 8-2009 | 115 | 0140000 | 1072 | 001 | 2010 | 834,000.00 |
| 8-2009 | 115 | 0140000 | 1074 | 001 | 2010 | 311,000.00 |
| 8-2009 | 115 | 0140000 | 1072 | 001 | 2010 | 253,000.00 |
| 8-2009 | 115 | 0140000 | 1074 | 001 | 2010 | 37,000.00 |
| 8-2009 | 115 | 0140000 | 1073 | 001 | 2010 | 375,000.00 |
| 8-2009 | 115 | 0140000 | 1069 | 001 | 2010 | 375,000.00 |
| 8-2009 | 115 | 0140000 | 0001 | 001 | 2010 | 285,000.00 |

Se deriva la continuación de presupuesto aprobado para el año fiscal 2009-2010 registrado en
el (n) 182 en relación al presupuesto de la Oficina de Gerencia y Presupuesto.



Se deriva la continuación de presupuesto aprobado para el año fiscal 2009-2010 registrado en
el (n) 182 en relación al presupuesto de la Oficina de Gerencia y Presupuesto.





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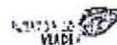
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7.3. Account Change Memo



GOBIERNO DE PUERTO RICO
Oficina del Gobernador
Junta de Calidad Ambiental



DIVISIÓN DE PRESUPUESTO

17 de Junio de 2009

Sra. Lymari Flores
Analista Gerencial en Recursos Humanos
División de Recursos Humanos

Miguel A. Perdomo Estrada
Gerente de Asuntos Administrativos

Quebec Morro Vega
Oficial Gerencial
División de Presupuesto

CAMBIO CUENTA – PRESUPUESTO APROBADO FY 2009-2010

Favor proceder con el cambio de cifra de cuenta de los empleados que se detallan a continuación:

Programa: Control Contaminación por Ruidos
Cuenta: E1110-111-0140000-1071-001-2010

| NOMBRE EMPLEADO |
|--------------------------------------|
| Bermos Ortiz, Carmen M. (042E) |
| Cruz Vizcarrondo, Wanda (294E) |
| Lamboy Ayala, Carmen M. (085E) |
| Navón Rivera, Milagros (277E) |
| Planell Gabriel, Sylvia (283E) |
| Quiñones Escalera, Ada (407F) |
| Ortiz Rivera, María de los A. (274E) |
| Vázquez Fernández, Camilo (137E) |



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7.4. Form SC 751.3

Modelo SC 751.3
CC1300-20-09 (S.P.M. - Agencias Filiales)
25-Feb-08
Original Reg. Cuentas
Crea Agencia

ESTADO LIBRE ASOCIADO DE PUERTO RICO

JUNTA DE CALIDAD AMBIENTAL
Agencia

Registro de Asignación y Estimado de Ingreso Para Aportación Federal

| Núm. de Aportación Federal | Título | Fecha | Importe Total | Núm. De Catálogo Federal (CFDA) |
|--|--|--|--|---------------------------------|
| | | | \$0.00 | |
| Período Aportación Federal | Descripción | Control Efectivo (CMA) | | |
| De: A: | | <input type="checkbox"/> Type A (Estimated Revenue) <input type="checkbox"/> Type B (Estimated Revenue) | | |
| Utilizarse cuando hayan fondos parados | | | | |
| Núm. Desglose Estatal (SC 749) | Importe | En Efectivo | Importe | En Género (in Kind) |
| Año Presupuestario | Por Ciento | | Por Ciento | |
| Jornal de Asignación - Appropriation Journal | | Estimado de Ingreso | | |
| Agencia | Comentarios | Agén | Fecha | Comentarios |
| Business Unit | | 014 | 0-Jan-00 | |
| 00014 | | Estimado de Ingreso - Control - 100 Por Ciento (Control/Track) | | |
| Identificación del Documento | Cifra de Cuenta | Identificación del Documento | Cifra de Cuenta | |
| Fondo | Organización | Fondo | Organización | |
| 272 | 0140000 | 272 | 0140000 | |
| 061 | 062 | 061 | 062 | |
| 0 | 0 | 0 | 0 | |
| \$ | \$ | \$ | \$ | |
| 201 | 0140000 | 201 | 0140000 | |
| 082 | 082 | 082 | 082 | |
| 0 | 0 | 0 | 0 | |
| \$ | \$ | \$ | \$ | |
| *Project - Asignaciones Desglosadas por Proyectos (Project/Grant Journals-maned en PRIFAS) | | | | |
| # Doc. | | | | |
| Línea | *Project ID | Fondo | Organización | Asignación |
| 1 | | | 0140000 | |
| 2 | | | 0140000 | |
| 3 | | | 0140000 | |
| 4 | | | 0140000 | |
| 5 | | | 0140000 | |
| 6 | | | 0140000 | |
| 7 | | | 0140000 | |
| 8 | | | 0140000 | |
| 9 | | | 0140000 | |
| 10 | | | 0140000 | |
| 11 | | | 0140000 | |
| 12 | | | 0140000 | |
| 13 | | | 0140000 | |
| 14 | | | 0140000 | |
| 15 | | | 0140000 | |
| 16 | | | 0140000 | |
| 17 | | | 0140000 | |
| 18 | | | 0140000 | |
| 19 | | | 0140000 | |
| Total o Subtotal | | | \$ | - |
| APROBADO POR: | | APROBADO POR: | | |
| Para uso de la Agencia | | Para uso del Departamento de Hacienda | | |
| Fecha | Nombre y Firma de Jefe de la Agencia o su Representante Autorizado | 787-767-8181 | Director del Negociado de Cuentas o su Repte. Autorizado | |
| | | Teléfono | | |
| | | | Fecha | Teléfono |

CONSERVACIÓN: Seis años o una intervención del Contralor, lo que ocurra primero.

* Aplica a aquellos proyectos dentro de las agencias que tienen el módulo de Grant en el Sistema PRIFAS



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7.5. Form SF 424

OMB Number: 4040-0004
Expiration Date: 8/31/2016

| Application for Federal Assistance SF-424 | |
|---|--|
| * 1. Type of Submission: | |
| <input type="checkbox"/> Preapplication | |
| <input type="checkbox"/> Application | |
| <input type="checkbox"/> Changed/Corrected Application | |
| * 2. Type of Application: | |
| <input type="checkbox"/> New | |
| <input type="checkbox"/> Continuation | |
| <input type="checkbox"/> Revision | |
| * If Revision, select appropriate letter(s): | |
| <input type="text"/> | |
| * Other (Specify): | |
| <input type="text"/> | |
| * 3. Date Received: | |
| <input type="text"/> | |
| 4. Applicant Identifier: | |
| <input type="text"/> | |
| 5a. Federal Entity Identifier: | |
| <input type="text"/> | |
| 5b. Federal Award Identifier: | |
| <input type="text"/> | |
| State Use Only: | |
| 6. Date Received by State: | |
| <input type="text"/> | |
| 7. State Application Identifier: | |
| <input type="text"/> | |
| B. APPLICANT INFORMATION: | |
| * a. Legal Name: | |
| <input type="text"/> | |
| * b. Employer/Taxpayer Identification Number (EIN/TIN): | |
| <input type="text"/> | |
| * c. Organizational DUNS: | |
| <input type="text"/> | |
| d. Address: | |
| * Street1: | |
| <input type="text"/> | |
| * Street2: | |
| <input type="text"/> | |
| * City: | |
| <input type="text"/> | |
| * County/Parish: | |
| <input type="text"/> | |
| * State: | |
| <input type="text"/> | |
| * Province: | |
| <input type="text"/> | |
| * Country: | |
| <input type="text" value="USA: UNITED STATES"/> | |
| * Zip / Postal Code: | |
| <input type="text"/> | |
| e. Organizational Unit: | |
| Department Name: | |
| <input type="text"/> | |
| Division Name: | |
| <input type="text"/> | |
| f. Name and contact information of person to be contacted on matters involving this application: | |
| Prefix: | |
| <input type="text"/> | |
| * First Name: | |
| <input type="text"/> | |
| Middle Name: | |
| <input type="text"/> | |
| * Last Name: | |
| <input type="text"/> | |
| Suffix: | |
| <input type="text"/> | |
| Title: | |
| <input type="text"/> | |
| Organizational Affiliation: | |
| <input type="text"/> | |
| * Telephone Number: | |
| <input type="text"/> | |
| Fax Number: | |
| <input type="text"/> | |
| * Email: | |
| <input type="text"/> | |



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| | | |
|--|--|--|
| Application for Federal Assistance SF-424 | | |
| * 9. Type of Applicant 1: Select Applicant Type: <div></div> | | |
| Type of Applicant 2: Select Applicant Type: <div></div> | | |
| Type of Applicant 3: Select Applicant Type: <div></div> | | |
| * Other (specify): <div></div> | | |
| * 10. Name of Federal Agency: <div></div> | | |
| 11. Catalog of Federal Domestic Assistance Number: <div></div> | | |
| CFDA Title: <div></div> | | |
| * 12. Funding Opportunity Number: <div></div> | | |
| * Title: <div></div> | | |
| 13. Competition Identification Number: <div></div> | | |
| Title: <div></div> | | |
| 14. Areas Affected by Project (Cities, Counties, States, etc.): <div></div> <div>Add AttachmentDelete AttachmentView Attachment</div> | | |
| * 15. Descriptive Title of Applicant's Project: <div></div> | | |
| Attach supporting documents as specified in agency instructions. <div>Add AttachmentsDelete AttachmentsView Attachments</div> | | |



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| Application for Federal Assistance SF-424 | |
|--|----------------------|
| 16. Congressional Districts Of: | |
| * a. Applicant | * b. Program/Project |
| Attach an additional list of Program/Project Congressional Districts if needed. | |
| <input type="text"/> <input type="button" value="Add Attachment"/> <input type="button" value="Delete Attachment"/> <input type="button" value="View Attachment"/> | |
| 17. Proposed Project: | |
| * a. Start Date: | * b. End Date: |
| 18. Estimated Funding (\$): | |
| * a. Federal | |
| * b. Applicant | |
| * c. State | |
| * d. Local | |
| * e. Other | |
| * f. Program Income | |
| * g. TOTAL | |
| * 19. Is Application Subject to Review By State Under Executive Order 12372 Process? | |
| <input type="checkbox"/> a. This application was made available to the State under the Executive Order 12372 Process for review on <input type="text"/> | |
| <input type="checkbox"/> b. Program is subject to E.O. 12372 but has not been selected by the State for review. | |
| <input type="checkbox"/> c. Program is not covered by E.O. 12372. | |
| * 20. Is the Applicant Delinquent On Any Federal Debt? (If "Yes," provide explanation in attachment.) | |
| <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| If "Yes", provide explanation and attach | |
| <input type="text"/> <input type="button" value="Add Attachment"/> <input type="button" value="Delete Attachment"/> <input type="button" value="View Attachment"/> | |
| 21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 28, Section 1001) | |
| <input type="checkbox"/> ** I AGREE | |
| ** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions. | |
| Authorized Representative: | |
| Prefix: | * First Name: |
| Middle Name: | |
| * Last Name: | |
| Suffix: | |
| * Title: | |
| * Telephone Number: | Fax Number: |
| * Email: | |
| * Signature of Authorized Representative: | * Date Signed: |



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8. Tabular Summary of Procedure

| Step | Description | Official in Charge | Outcome | Time Required |
|--------|---|---|--|-------------------------------|
| 6.1.1. | Remit copy of the Cooperative Agreement and supporting documentation to the Budget Division, once a federal subsidy is approved | Federal Agency | Copy of Cooperative Agreement and supporting documentation | Depends on the Federal Agency |
| 6.1.2. | Start federal funds registration process by completing the Form SC 751.3, once a complete copy of the Cooperative Agreement and supporting documentation is received | Budget Division | Form SC 751.3 (Registration of Assignment and Estimated Income for Federal Contribution) | 1 day |
| 6.1.3. | <p>If the Cooperative Agreement has not been received before the period of availability, but the Grantor issues assurance that it will be approved and submitted, execute the following steps, in order to perform the necessary processes to properly capture the cost allocations:</p> <ul style="list-style-type: none"> a. Request the Secretary of the PRTD for authorization and creation of fifty percent (50%) of the funds requested per grant account in PRIFAS, using the Form SF 424 (Application for Federal Assistance) and the Form SC 751.3, until the Cooperative Agreement is received b. Keep copy of the documents sent to the PRTD c. Receive an e-mail from the PRTD confirming the account creation in PRIFAS and the authorization to proceed with the account creation in FiMaS d. Create the account in FiMaS e. Select "Pending EPA Award" in the Award Status field in FiMaS | President (a.) Budget Division (b.-e.) | Fifty percent (50%) of the funds granted registration | Depends on PRTD authorization |
| 6.1.4. | Register corresponding amount increase in FiMaS utilizing Form SC 751.3, once the Cooperative Agreement is received | Budget Division | Amount increase registration in FiMaS | 1 day |



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| 6.1.5. | Update FiMaS Award Status field to "Awarded" | Budget Division | FiMaS Award Status update | 1 day |
| 6.1.6. | Complete award registration process in FiMaS | Budget Division | Award registration process | 3 days |
| 6.1.7. | Create grant project budget Journal | Budget Division | Grant project budget Journal creation | 1 day |
| 6.1.8. | Submit electronic file to the PRTD to upload the award information into PRIFAS | Budget Division | Electronic file submission to PRTD for PRIFAS upload | 7 days |
| 6.1.9. | Send copy of the Cooperative Agreement along with the Form SC 751.3 with the amount increase to the PRTD | Budget Division | Cooperative Agreement and Form SC 751.3 copies delivery to PRTD | 1 day |
| 6.2.1. | Register State and Special State funds in PRIFAS | Puerto Rico Treasury Department | State and Special State funds registration in PRIFAS | Depends on PRTD |
| 6.2.2. | Remit State/Special State fund notification letter to EQB's Budget Division indicating the corresponding account definition | OMB and PRTD | State/Special State fund notification letter | Depends on OMB and PRTD |
| 6.2.3. | Create budget journal in FiMaS, according to specifications indicated in the fund notification letter | Budget Division | Budget journal creation | 2 days |
| 6.2.4. | Prepare and submit Budget Distribution Memo to Finance Division for disbursement and to Human Resources Division, Payroll Section, for the corresponding payroll accounts | Budget Division | Budget Distribution Memo preparation and submission | 2 days |



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9. Document Revision Table

| Revision Number | Revision Date | Section | Modification | Justification |
|-----------------|------------------|-----------------------------------|---|---|
| V2 | June 2, 2010 | 5.1 / 6.2 / 7.1 / 7.2 / 7.3 | State and Special State Funds Registration | Updated EPA Comments |
| V3 | October 29, 2015 | 2 / 6.1 | Changes in current process | Internal controls strengthening and enforcement |



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