

 Budget Accounts Procedure	Document Owner:	Jose Vega Reina Finance Division	
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APPROVAL			
Area Approver	Name: <i>Quebec Norro</i>	Signature: <i>[Signature]</i>	Date: <i>6-14-2010</i>
Administrative Approver:	Name: <i>Ricard A. Lavandero Estrada</i>	Signature: <i>[Signature]</i>	Date: <i>6-14-2010</i>
Quality Approver:	Name: <i>Xavier Santiago</i>	Signature: <i>[Signature]</i>	Effective Date: <i>6-14-10</i>

1. Objective

Establish the basic standards to authorize expenses for accounts registered with federal or state funds, according to the authorized budget distribution by Legislations and Federal Government in compliance with Environmental Quality Board (EQB) ministerial duties.

2. Legal Authority

For the execution of this procedure we should observe the followings laws and regulations:

- Law 230 of July 23, 1974, as amended, known as Government Accounting Law of Puerto Rico as disposed in its Article 12.
- Regulation Number 49, Chart of Accounts for expenses applicable to the assignment of Public Funds.


3. Applicability

The applications of these procedures and regulations are for all government agencies whose state or federal funds are under the custody of the Puerto Rico Department of Treasury (DT).

4. Organizational Roles and Responsibilities

The units that take part on the management of this procedure are:

- Finance Division – administer EQB funds and accounts that have been approved by the state or federal government.
- Budget, Finance and External Resource (OBFER) – registers or amends, by means of its Budget Division in FiMaS.
- External Resources (ER)- assigned the federal funds to the EQB from external sources

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5. Definitions and Abbreviations

5.1. Definitions

Term	Definition
General Ledger	EQB's accounting records. This formal ledger contains all the financial accounts and statements of a business.

5.2. Abbreviations

Abbreviation	Term
EPA	Environmental Protection Agency
EQB	Environmental Quality Board
DT	Department of Treasury
N/A	Not Applicable
BD	Budget Division
ER	External Resource
BFREO	Budget, Finance, and External Resources Office

6. Procedure Description

6.1. Process of State Funds

- 6.1.1. The DT registers state funds approved by the Legislature of Puerto and Puerto Rico Office of Management and Budget (OMB) by means of the Executive State Funds Distribution (Model SC-749).
- 6.1.2. The accountant in charge of state funds in the Finance Division receives copy of the Executive State Funds Distribution (Model SC-749) and registers the approved budget as well as the allocation of funds to different programs to the General ledger.
- 6.1.3. Each program is worked individually. Funds are registered according to the amounts assigned by OMB and the DT to subsidiary accounts.
- 6.1.4. Internal and external reports are accounted for on a monthly basis such as statement of income, payrolls paid and related expenses, global analysis of budget assigned and paid. Individual payrolls for each program are prepared from FiMaS.
- 6.1.5. The Budget Division and the EQB President use reports generated from FiMaS.

6.2. Process of Federal Funds

- 6.2.1. The EQB Programs or Areas send to the Finance Division the original proposal of federal funds that EPA approves.
- 6.2.2. The Finance Division takes the proposal and opens a file, which runs between EQB and EPA.



- 6.2.3. After budget has been approved, the Budget Division by means of the Register of Estimates and Assignments of Income for Federal Grants (Model SC751) and the Memorandum of Detail of Funds, would register the approved budget into the FiMaS accounting system. Once EPA approves the agreements, Budget Division adjusted the budget with journals in FiMaS using Model SC751 to budget in FiMaS reflects the award document.
- 6.2.4. The Finance Division receives the copies of the detail of funds Assignment and Estimate Register of Income for Federal Grants (Model SC 751) and the Detail of Federal Funds of the Personnel Roster (OPG-FF-4).
- 6.2.5. Transactions are totaled on a monthly basis and post; by periods; to the Expense Register through FiMaS by Finance division.
- 6.2.6. From the information registered through Time & Labor entries are made and passed to the FiMaS General Ledger by Human Resource division.
- 6.2.7. Financial reports are prepared from the total registered monthly expense by the accountant for federal funds in the accounting books, for the state match for expenses and payroll register sheet through FiMaS by Finance division.

6.3. Funds Accounts

- 6.3.1. **FUND 141** (Joint Resolution) - Legislative funds assigned by Executive order with agreement to pay a specific company.
- 6.3.2. **FUND 161** (Conversions) - Special funds at the close of a fiscal year where remaining funds from different state fund accounts 111 are gathered and taken to this account with the purpose of utilizing them for payments of debts from previous years.
- 6.3.3. **FUND 218** (Debt Payment of Services and Facilities) - Legislative fund account used for payments to US Geological Survey for purpose established.
- 6.3.4. **FUNDS 225** (Recycling) - Special funds for the recycling of paper disposed of by agencies. These funds are emitted by check issued by the Government authorized company for recycling in favor of EQB and deposited to the agency's Official Collector and accounted for. Funds are used for the purchase of bags, boxes and other related articles.
- 6.3.5. **FUNDS 252** (Donations) - Special donations conditioned by a given company.
- 6.3.6. **FUNDS 256** (ARRA Funds) - The American Recovery and Reinvestment Act, funds created to Preserve and create jobs, most impacted by the recession, Provide investments to increase economic efficiency, Invest in infrastructure for long-term economic, state stabilization for the local government.
- 6.3.7. **FUND 712** (Environmental Trustees of Puerto Rico and the Caribbean) - Funds of support to carry a program of environmental technology and information exchange with the Caribbean, Central, South America and Puerto Rico.



- 6.3.8. **FUND 779** (Special Funds) - funds received by EQB to comply with the Law by which it was created. These are provided by collection of civil and criminal fines imposed in conjunction with the Justice Department of Puerto Rico and also funds collected by other means such as permits, copies, regulations, publications, bills of collection, assignment and liquidation of travel to the exterior, refunds for training, cellular personal calls, recycling and consignments.
- 6.3.9. **FUND 780** (Emergency Fund) - created by Law Number 416 to deal with emergencies generated by substances or hazardous waste, to match with federal funds destined for emergencies, compensation and public responsibilities and to remove and remedy contaminated areas.
- 6.3.10. **FUND 782** (Title V, Control of Emissions to the Atmosphere) - Establishes by use of Regulations guidelines necessary for the control of emissions to the atmosphere and for the prevention and control of global heat and damage to our environment and natural resources.
- 6.3.11. **FUND 784** (Law 172, Tires Recycling) - Adequate management of tire disposal. A 3% of all funds collected are assigned to EQB to cover expenses and to comply with this Law. Expenses consist of payroll, meals, personnel activities, materials and equipment.
- 6.3.12. **FUND 786** (Law 172, Used Oil) - Collection and handling of used oil which funds are provided by charges on manufacture or imports of oil to Puerto Rico. A 5% is assigned to EQB on funds collected to cover expenses and comply with this Law. Expenses consist of payroll, meals, personnel activities, materials and equipment.
- 6.3.13. **FUND 111** (Joint Resolution) – legislative funds assigned by law.



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7.2. Model SC 751 - Register of Estimates and Assignments of Income for Federal Grants

Modelo SC 751
 02/08/2007 de J.G.P.A. - Agencia Nueva
 Estado de
 Puerto Rico
 Oficina de
 Contabilidad

ESTADO LIBRE ASOCIADO DE PUERTO RICO

JUNTA DE CALIFICACIONES

Agencia

Registro de Asignación y Estimado de Ingreso Para Aportación Federal

Núm. de Aportación Federal	Título	Fecha	Importe Total	Núm. de Cuenta Federal (CFIA)									
8529924022	PERFORMANCE PARTNERSHIP GRANT	10/18/2007	\$4,330,284.00	14.026									
Período Aportación Especial	Descripción	Control Ejecutivo (CIEJA)											
De 10/19/2005	1/30/2008	<input type="checkbox"/> Type A (Estimated Revenue) <input checked="" type="checkbox"/> Type B (Estimated Revenue)											
Núm. Desglose Estatal (SG 743)	Año Presupuestario	Importe Por Cuenta	En Góndola (Fondos)										
2007	2007												
Jornal de Asignación - Appropriation Journal		Estimado de Ingreso											
Agencia	Fecha	Comentarios	Agencia	Fecha	Comentarios								
00014	10/18/2007	REGISTRAR APORTACION FEDERAL	014	10/18/2007	REGISTRAR APORTACION FEDERAL								
Identificación del Documento		Estimado de Ingreso - Control = 100 Por Ciento (Control Total)											
Cuenta de Cuenta		Mención del Documento											
Fondo	Organización	Asignación	Año Pres.	Importe	Fondo	Organización	Asignación	Año Pres.	Importe				
8500233	272	0140000	061	2006	3	8500053	A	272	0140000	061	2006	3	2,251,147.00
8500234	201	0140000	062	2006	3	8500054	A	201	0140000	062	2006	3	1,023,147.00
*Project - Asignaciones Designadas por Proyectos (Project/Grant Journals-respon a PRFAS)													
# Doc.	8500234												
Línea	Proyecto	Fondo	Organización	Asignación	Año Pres.	Importe							
1	1480992340070	272	0140000	061	2007	1,023,147.00							
2	1480992340070	272	0140000	062	2007	2,251,786.00							
3	1480992340070	272	0140000	061	2007	20,000.00							
4	1480992340070	272	0140000	062	2007	54,150.00							
5	1480992340070	272	0140000	061	2007	14,950.00							
6	1480992340070	272	0140000	062	2007	312.00							
7	1480992340070	272	0140000	061	2007	733,720.00							
8	1480992340070	272	0140000	062	2007	33,000.00							
9	1480992340070	272	0140000	061	2007	17,344.00							
10	1480992340070	272	0140000	062	2007	13,000.00							
11													
12													
13													
14													
15													
16													
17													
18													
19													
Total o Subtotal						4,330,284.00							
Finis de la Agencia						Finis de la Segurización de Hacienda							
APROBADO POR						APROBADO POR							
10/18/2007						2007-07-01							
Fecha						Teléfono							
VÍCTOR GARCÍA VALLELLANES						Director del Negociado de Cuentas a la República							
Número y Firma con el de la Agencia o su Representante Autorizado						Fecha							
						Firma							

CONSERVACIÓN: Seis años a una instancia del Contralor, o que exista primero.
 *Aplica a aquellos proyectos dentro de las agencias que tienen el rubro de Grupos al Sistema PRFAS



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Report ID: 0188510
Bus. Unit: 00014--Junco de Calidad Ambiental
Ledger Grp: 3003_CAD -- Project Child Ledger Group

PeopleSoft GL
LEDGER DETAILS

Page No. 3
Run Date 06/04/2010
Run Time 09:09:44

Fund	Dept	Class	Program	Fd Ref	Project	Ledger Type	Posted Total Amount	
256	0140000	01R		2010	1421972338080	Budget	289,926.00	USD
						Available Budget	289,926.00	USD
256	0140000	03R		2010	1421972338090	Budget	208.00	USD
						Available Budget	208.00	USD
256	0140000	05R		2010	1421972338050	Budget	609.00	USD
256	0140000	06R		2010	1421972338050	Expense	128.75	USD
						Available Budget	471.25	USD
256	0140000	01R		2010	1421972338090	Budget	629,918.00	USD
256	0140000	06R		2010	1421972338090	Expense	13,915.00	USD
256	0140000	06R		2010	1421972338090	Encumbrance	0.00	USD
						Available Budget	615,983.00	USD
256	0140000	13R		2010	1421972338090	Budget	3,819.00	USD
256	0140000	13R		2010	1421972338090	Expense	3,262.99	USD
256	0140000	13R		2010	1421972338090	Encumbrance	0.00	USD
256	0140000	10R		2010	1421972338090	Pre-Encumbrance	335.49	USD
						Available Budget	6.52	USD
256	0140000	12R		2010	1421972338090	Budget	1,176.20	USD
256	0140000	12R		2010	1421972338090	Expense	1,870.20	USD
256	0140000	12R		2010	1421972338090	Encumbrance	0.00	USD
256	0140000	12R		2010	1421972338090	Pre-Encumbrance	0.00	USD
						Available Budget	0.00	USD
256	0140000	07R		2010	1421972338090	Budget	107,091.00	USD
						Available Budget	107,091.00	USD

End of Report

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8. Tabular Summary of Procedure

N/A


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