

## **NMSWMD ACCOUNTING And GRANT MANAGEMENT PROCEDURES**

The Executive Board will be responsible for the District grants and will ensure that the District and District grant recipients maintain an accounting system that accurately reflects all fiscal transactions and that appropriately controls and safeguards from fund mishandling per the Financial Assistance Agreement. Accounting records will be supported by source documentation including cancelled checks, paid bills, payrolls, time and attendance records, contracts, and grant award documentation.

The Executive Board shall retain fifteen percent (15%) of the funds from grant recipients until the Board gives approval to the recipient's final report and the final accounting of the project's expenditures is completed.

The Executive Board shall retain all records and supporting documentation directly related to the funds and projects for a period of three (3) years from the date of submission of the final status report and will make the records available to the department for audit or examination.

Should any litigation, claim, negotiation, audit or other action involving the records be started before the expiration of the three (3) year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 3-year period, whichever is later.

All general and special terms and conditions of the department applicable to the project will be applicable to recipients of awards made available by this chapter.

The Executive Board shall address all deficiencies identified in the District's audit to the satisfaction of the department.

### **PROJECT AWARD FINANCIAL MANAGEMENT**

Prior to awarding funds to a sub grantee, the sub grantee shall do the following:

1. Provide all applicable federal, state and local permits, approvals, licenses or waivers required by law and necessary to implement the project.
2. Enter into a financial assistance agreement issued by the District which is consistent with the Solid Waste Management law and department rules and all terms and conditions of the District's Grant Agreement
3. Submit all required quarterly reports

# Exhibit Fifteen

Policy Number 2007-7

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## **SUB GRANTEE REIMBURSEMENT**

The Executive Board will comply with 10 CSR 80-9.050 (4) (c) and will incorporate the following procedures prior to any reimbursement being made to a sub grantee;

1. The grantee will be reimbursed on cost reimbursement basis only, no advances of grant funds will be allowed.
2. In order for funds to be disbursed the grantee must provide the District with copies of cancelled checks and paid invoices to support sub grantees expenditures.
3. Signed Certificate of Correctness (Attached to this policy)

## **ALLOCATION METHODOLOGY**

The District will comply with 10 CSR 80-9.050(4)(B) when allocating shared costs between the Green Hills Regional Planning Commission and the North Missouri Solid Waste Management District. The process that will be utilized to disperse shared costs will be as follows:

1. The District receives an invoice from Green Hills Regional Planning Commission for administrative work, expenses, and indirect charges performed/incurred by the GHRPC agency and staff.
2. District planner verifies all invoiced items are allowable charges to the District and verifies that required source documents, including timesheets and payroll documentation, are included with the invoice.
3. Disbursement will then be made according to the Disbursement procedures outlined in the preceding Internal Controls section; Policy Number 2007-2 of NMSWMD Policy Manual.

Adopted – August 23, 2007, NMSWMD Board of Directors meeting



Exhibit Fifteen

**NORTH MISSOURI SOLID WASTE MANAGEMENT  
DISTRICT – REGION B**

**Reimbursement Certification Request Form**

*I, \_\_\_\_\_, hereby certify by my signature below that to the best of my knowledge and belief, the data attached for reimbursement by the North Missouri Solid Waste Management District, is correct and that all outlays were made in accordance with the Districts sub grantee agreement and that payment is due and has not been previously requested.*

\_\_\_\_\_  
**Authorized Signature/Date**

\_\_\_\_\_  
**Grantee**

\_\_\_\_\_  
**Project Number**