
**DEPARTMENT OF HEALTH & HUMAN SERVICES – DIRECTOR’S OFFICE
INTERNAL CONTROLS MANUAL**

SECTION: REVENUES

Sub-Section: Non-Cash Receipts Procedures

Staff: Accounting Assistant III (3150-0007), Accounting Assistant II (3150-0052), ASO III (3150-0050), ASO I (3150-0051)

Description: The Director’s Office receives non-general fund revenues in ways other than through cash receipts or through the balance-forward of funds from prior years. The primary two other sources of revenue receipts are through electronic deposits of Federal funds and electronic transfer of funds from other State budget accounts. A single payee who submits a payment of \$10,000 or more must submit the payment via electronic fund transfer.

Frequency: Daily, or as needed

Federal Funds Receipts

1. The ASO I will initiate requests for Federal grant funds based on the actual Federal expenditures made since the previous request. Funds are drawn on a reimbursement basis. The amount of the draw is determined by downloading obligations transaction details from the Data Warehouse of Nevada (DAWN) and separating the data by job number. (See Pivot Table.) This data is then added to the appropriate category actual on the Internal Fund Map and the year to date revenue less year to date expenditures will reflect the federal draw amount needed. The download of the previous period’s obligations should reconcile to the year to date comparison. (See Fund Map.)
2. Before requesting the electronic deposit of Federal funds, the ASO I verifies the available grant balance by completing a Grant Funds Received spreadsheet maintained for each Federal Grant. (See Grant Spreadsheet.) Requests for Draws from Federal Grants accounts are sent to the Treasurer’s Office via e-mail. (See Draw Request.)
3. The ASO I gives the draw paperwork to the appropriate Accounting Assistant who then makes an Advantage CR entry matching the Request for Federal Funds draw and places the document on hold. (See CR Document.) The Advantage Entry Printout is attached to the backup paperwork from the ASO I and provided to the ASO III for review, who signs and dates the package. The package is maintained in the pending file until the receipt clears the BSR.
4. The Accounting Assistant performs a weekly reconciliation of all revenues in the Director’s Office’s Internal Records File against the BSR, noting the BSR clearing date on the Internal Budget Account Monitoring Spreadsheet. (See Internal Budget Account Monitoring Spreadsheet.) The documentation is then filed by the Accounting Assistant.

Revenue Transfers from Other Budget Accounts

1. Some revenues are received as transfers from other budget accounts. Examples of these types of transfers include:
 - a. The transfer of Tobacco Settlement Funds from the Fund for Healthy Nevada (BA 1090) to the Grants Management Unit (GMU) (BA 3195) for the grants awarded for “Differential Response”, “Family Resource Centers”, “Wellness”, and “Disability” grants.

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- b. The transfer to the GMU (BA 3195) from the Director’s Office Children’s Trust Account (BA 3201) to fund child abuse prevention programs.
2. Revenues received via transfer from other State budget accounts are accomplished by a billing claim (BC) or de-centralized journal voucher (JVD). The ASO I will initiate the BC or JVD by providing backup of the draw to the Accounting Assistant II or III. The amount of the draw is determined using the same process as the Federal Funds Receipts. The approval process is also the same.
3. The BC or JVD, with supporting backup, is sent to the State agency being billed by the ASO I. A copy of the BC or JVD is retained by the Accounting Assistant for entry into the Internal Budget Account Monitoring Spreadsheet. The copy of BC or JVD and backup is given to the ASO III or ASO I, who reviews the package, and signs and dates it as PEND 4. The package is maintained in the pending file until the BC or JVD clears the BSR.
4. The Accounting Assistant performs a weekly reconciliation of all revenues in the internal records file against the BSR, noting the BSR clearing date on the Internal Budget Account Monitoring Spreadsheet. The documentation is then filed by the Accounting Assistant.

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**BUDGET STATUS REPORT
BA3195
SFY13**

	Doc Date	Doc. No	BSR Date	Amount
Category 00 Revenue				
3571 Fed CSA Block Grant (CSBG)				
	08/07/12	CR400CSBGC80212A	08/10/12	319 500 00
	09/07/12	CR400CSBGC091012	09/14/12	158 599 16
	09/04/12	CR400CSBGC82912B	09/07/12	83 796 21
	09/14/12	CR400CSBGC091712	09/21/12	79 565 78
	09/17/12	CR400CSBGC091812	09/21/12	83 642 22
	09/19/12	CR400CSBGC092012	09/21/12	10 947 00
	09/21/12	CR400CSBGC092412	09/28/12	19 353 12
	09/26/12	CR400CSBGC092712	09/28/12	26 965 92
	10/02/12	CR400CSBGC100312	10/05/12	71 500 00
	10/11/12	CR400CSBGC101212	10/12/12	8 364 62
	10/16/12	CR400CSBGC101712	10/19/12	79 850 82
	10/24/12	CR400CSBGC102512	10/25/12	3 459 05
	10/31/12	CR400CSBGC111112	11/09/12	129 662 18
	11/06/12	CR400CSBGC110712	11/09/12	59 387 29
	11/15/12	CR400CSBGC111612	11/16/12	20 703 91
	11/19/12	CR400CSBGC112012	11/21/12	76 612 97
	11/26/12	CR400CSBGC112712	11/30/12	77 912 33
	12/03/12	CR400CSBGC120412	12/07/12	88 065 28
	12/05/12	CR400CSBGC120612	12/07/12	63 162 75
	12/12/12	CR400CSBGC121312	12/14/12	115 575 05
	12/19/12	CR400CSBGC122012	12/21/12	32 354 58
	12/28/12	CR400CSBGC123112	12/31/12	10 235 36
	12/28/12	CR400CSBGC010213	01/04/13	119 627 16
	01/07/13	CR400CSBGC010813	01/11/13	26 709 80
	01/16/13	CR400CSBGC011713	01/18/13	98 471 39
	01/22/13	CR400CSBGC012313	01/25/13	28 301 46
	01/25/13	CR400CSBGC012813	01/31/13	23 764 02
	01/29/13	CR400CSBGC013013	01/31/13	53 674 66
	02/04/13	CR400CSBGC020513	02/08/13	76 163 18
	02/08/13	CR400CSBGC021113	02/15/13	35 409 19
	02/15/13	CR400CSBGC021813	02/22/13	88 455 39
	02/21/13	CR400CSBGC022213	02/22/13	37 876 78
	03/01/13	CR400CSBGC030113	03/08/13	51 048 63
	03/07/13	CR400CSBGC030813	03/08/13	97 761 40
	03/18/13	CR400CSBGC031913	03/22/13	92 348 38

Revenue Category from Internal Budget Status Report Workbook

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Sum of Amount				Job
Cat	GL	Date	Vendor Name	9356913
4	7020	3/8/2013	STAPLES CONTRACT & COMMERCIAL	2.44
		3/12/2013	STAPLES CONTRACT & COMMERCIAL	69.42
	7020 Total			71.86
	7044	3/7/2013	XEROX CORPORATION	53.61
	7044 Total			53.61
	7292	3/14/2013	(blank)	3.39
	7292 Total			3.39
	7295	3/14/2013	(blank)	10.55
	7295 Total			10.55
	7296	3/14/2013	(blank)	33.16
	7296 Total			33.16
	7980	3/7/2013	XEROX CORPORATION	21.01
	7980 Total			21.01
4 Total				193.58
26	7460	3/8/2013	STAPLES CONTRACT & COMMERCIAL	4.85
	7460 Total			4.85
	7539	3/14/2013	(blank)	33.31
	7539 Total			33.31
	7542	3/13/2013	(blank)	4.45
	7542 Total			4.45
26 Total				42.61
29	8785	3/15/2013	LAS VEGAS CLARK COUNTY URBAN	88,165.00
	8785 Total			88,165.00
29 Total				88,165.00
Grand Total				88,401.19
			CATEGORY 01 - PERSONNEL	<u>3,947.19</u>
			TOTAL FOR THIS REQUEST	<u>92,348.38</u>

Pivot Table

**DEPARTMENT OF HEALTH & HUMAN SERVICES – DIRECTOR’S OFFICE
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Budget Account 3195			
SFY 13 Fund Map (actuals through 03/15/13)			3/18/2013
REVENUES			3571
			CSBG
			93569 Federal Grant
REVENUE AUTHORITY	plan	3,736,596	
	actual	2,356,478.66	63%
BEGINNING CASH		0	
TOTAL AUTHORITY	plan	3,736,596	
	actual	2,356,478.66	63%
CATEGORIES			
01 SALARIES	plan	108,987	
	actual	73,920.99	68%
02 OUT-STATE TRAVEL	plan	3,390	
	actual	1,061.96	31%
03 IN-STATE TRAVEL	plan	1,691	
	actual	362.25	21%
04 OPERATING	plan	14,720	
	actual	10,074.25	68%
20 GMU ADVISORY BOARD	plan	119	
	actual	0.00	0%
21 PROBLEM GAMBLING ADVISORY	plan		
	actual		
26 INFORMATION SERVICES	plan	1,188	
	actual	457.36	38%
29 CSBG GRANTS	plan	3,572,424	
	actual	2,320,314.37	65%
30 TRAINING	plan		
	actual		
33 COMMUNITY HLTH NURSING	plan		
	actual		
50 MHDS SNAMH	plan		
	actual		
60 GMU fiscal unit	plan	29,401	
	actual	11,979.53	41%
87 PURCHASING ASSESSMENT	plan	101	
	actual	101.00	100%
88 SWCAP	plan	4,575	
	actual	2,249.00	49%
93 Reserve for Reversion	plan		
	actual		
TOTAL CATEGORIES	plan	3,736,596	
	actual	2,420,520.71	65%
REVENUE LESS EXPENSE	plan	0	
	actual	-64,042.05	
FRONTIER COMMUNITY ACTION AGENCY		(28,306.33)	
		(92,348.38)	

Fund Map

