GEORGIA DEPARTMENT
of COMMUNITY AFFAIRS



OneGeorgia

Procedures Manual

Equal Housing Opportunity

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Introduction

This instruction guide is for use by the local Recipient in the day-to-day administration of the OneGeorgia Award. Though not all-inclusive, it covers all the major areas of administration, provides both required and suggested forms and instructions, and it references applicable laws and regulations.

For more information or assistance, the Recipient is encouraged to contact the OneGeorgia Authority via telephone or email.





Chapter 1: General Information and Requirements

Chapter 1, Section 1: Award and Acceptance of OneGeorgia Funds

What You Should Receive:

Upon approval of an application for an Award, the OneGeorgia Authority (OGA) will upload in the online award system Recipient's **certifying representative** a copy of the following **Award Documents**:

> These 6 documents should be executed and returned to OGA within 30 days. Please retain a copy of these documents for your records.

- Award Letter
- Statement of Award
- Statement of General Conditions
- Statement of Special Conditions (if applicable)
- Statement of Revisions (if applicable)
- Approved Budget Breakdown

In this package, the Recipient will also receive the following **Financial/Administrative forms**:

> The first 4 documents and a VOIDED check from a dedicated (OGA/this project) non-interest bearing checking account must be signed and uploaded in the online system along with the executed award documents and prior to submitting drawdown requests.

- Supplier Change Request Form
- Authorized Signature Card for Drawdown of Funds
- Agreement to Provide Independent Audit Report
- W-9
- Project Report Form



Important Note: The Recipient's certifying representative (Mayor, Chair of County Commission, Chair of Development Authority or other authorized official) should examine these documents closely and understand them before signing and dating all copies.

Once signed, the Statement of Award, Statement of General Conditions, Statement of Special Conditions, Statement of Revisions (if applicable) and Approved Budget Breakdown should be uploaded in the system within thirty (30) days of award as evidence of acceptance of the award.

Chapter 1, Section 2: Overview of Award Documents

A. Statement of Award will be signed by the Commissioner of the Georgia Department of Community Affairs for the OneGeorgia Authority.

- Award ID Number is unique to the project; should be used on **ALL** correspondence.
- Award Period is length of time Recipient has to complete project. Extensions on this ending date may be granted if circumstances warrant such extension.

B. Statement of General Conditions are applicable to all OneGeorgia awards. General Conditions are mostly "common sense," but bear additional emphasis:

GC 01	Unless otherwise stated, upon approval of the OneGeorgia Authority, up to 90% of the total award may be drawn down as soon as the award documents are properly executed, special conditions (if any) cleared and appropriate cost documentation submitted. Draws will be processed on an as-needed basis, but no more than once per week. The final 10% will only be paid after completion of the OneGeorgia portion of the project, satisfactory submission of the interim or final report (depending on overall project status) and copies of cancelled checks, bank statements and/or other appropriate documentation related to the OneGeorgia-funded activities of the project.
GC 02	Recipient's internally adopted procurement procedures must meet applicable state and local requirements (e.g., HB 1079.) The procedures will be adhered to and proper documentation shall be maintained in the program file so as to document such adherence.
GC 03	Drawdowns for construction costs and/or professional services shall be disbursed to the recipient subject to OneGeorgia's approval of copies of vendor invoices or paid invoices, properly completed drawdown forms and, if applicable, properly completed certification forms (e.g. AIA or similar.) If force-account labor is used, recipient shall provide cost documentation that is certified by the appropriate local government official. This information should include, but not be limited to, the number of labor and/or machinery hours and their hourly rates. All invoices must clearly display the name of the project and the OneGeorgia award number.

GC 04	Drawdowns for machinery and/or equipment shall be disbursed to the recipient based on approved unpaid or paid vendor invoices. All invoices must show the recipient as the "bill-to" entity or else be accompanied by secondary documentation (e.g., bill of sale) that indicates title to and ownership of the subject machinery and/or equipment has been transferred to the recipient. All invoices must clearly display the name of the project and the OneGeorgia award number.
GC 05	Drawdowns for land acquisition must demonstrate the acquisition cost (e.g., purchase option and/or sales contract.) Within 45 days of drawdown, documentation evidencing the land acquisition (i.e., executed settlement statement and a properly recorded deed evidencing the recipient's fee simple title to the land) must be uploaded in the online portal. If the land was acquired with interim financing, the recipient must submit evidence of secured interim financing (i.e., executed loan papers.) In such a case, within 45 days of drawdown, the recipient must provide OneGeorgia with evidence that the interim financing has been paid off (i.e., satisfied or paid promissory note and release of any security interest in the land) and a copy of the recorded deed evidencing the recipient's fee simple title to the land.
GC 06	The recipient agrees to provide for the balance of funding for any cost overruns that exceed award amount.
GC 07	The recipient certifies that all assets financed with OneGeorgia funds will be publicly owned property and that appropriate documentation evidencing such ownership will be available for OneGeorgia review.
GC 08	The recipient certifies that before engaging in any land-disturbing activity and before acquiring real property, it will comply with the Environmental Policy Act (O.C.G.A. § 12-16-1 et seq.) and any other applicable laws and regulations.
GC 09	The recipient certifies that the project is in compliance with the applicable local government's Comprehensive Plan as approved by the State, is consistent with the applicable community's adopted Service Delivery Strategy and is in compliance with the State's rules governing Developments of Regional Impact. Furthermore, the appropriate local government is a Qualified Local Government as certified by the State.
GC 10	Where applicable, the recipient agrees to obtain approval from the Georgia Environmental Protection Division for the project's plans and specifications as required. The recipient also agrees to obtain all pertinent permits (e.g. soil disturbance, erosion control, etc.)

GC 11	The recipient certifies that no applicable state laws, rules, regulations or applicable local ordinances shall be violated in carrying out this project and expending OneGeorgia funds.
GC 12	The recipient certifies that no conflicts of interest exist with regard to this project. No real or apparent conflict of interest shall be engaged in by any person or party (or any person or party with whom they have family or business ties) who is involved in any aspect of the OneGeorgia project.
GC 13	The recipient certifies that without limitation of any other condition, OneGeorgia funds shall not be used to pay the cost of entertainment. Entertainment costs are defined as: "costs of amusements, social activities and incidental costs relating thereto, such as meals, beverages, lodgings, rentals, transportation, and gratuities." This definition includes meal/beverage expenses incurred for meetings which could reasonably have been conducted at a place of business and which did not require the provision of a meal.
GC 14	All applications as well as supporting documentation submitted, via the online portal, to the OneGeorgia Authority shall be subject to the provisions governing Georgia Open Records requests. All records pertinent to the OneGeorgia project, whether financial or programmatic, shall be maintained by the recipient for a minimum of three years from the date of formal grant close-out.
GC 15	Local government recipients shall maintain their accounting records in accordance with the Uniform Chart of Accounts For Local Governments in Georgia as mandated under state law (O.C.G.A. § 36-81-3), and all recipients shall undergo an annual financial audit conducted in accordance with Generally Accepted Government Auditing Standards. A Source and Application of Funds Schedule and a Project Cost Schedule for all OneGeorgia funds must be included in the audit report. The recipient shall submit to the OneGeorgia Authority copies of all audits that cover all or part of the award period.
GC 16	Development Authorities with powers set forth in Chapter 62 of Title 36 of the Official Code of Georgia Annotated must adhere to O.C.G.A. § 36-62-7 and any other applicable law or regulation when selling or leasing assets funded in whole or in part with OneGeorgia funds.

GC 17	The OneGeorgia award will remain "open" until the entire project (including activities funded by other sources) is complete. After project completion, OneGeorgia will conduct a close-out site visit of the project to determine the project's consistency with objectives and goals stated in the application. The site visit will also consist of a quantitative measure of the public benefits (e.g. jobs created, private investment.) If OneGeorgia funds are used for a "soft" project (e.g. feasibility study), a copy of the OneGeorgia-funded project should be forwarded to the OneGeorgia Authority for review upon completion. If either the site visit or project review is determined to be satisfactory, an award close-out letter will be issued to the recipient.
GC 18	The recipient will be responsible for submitting semi-annual project reports to the OneGeorgia Authority for the term of the award. These reports are due June 30 and December 31 of each year. Recipients who are not up-to-date on their semi-annual reporting requirements may not be eligible to draw and/or receive funds from the OneGeorgia Authority.
GC 19	The Recipient, by signing these Conditions, is certifying that it will comply with the requirements of O.C.G.A. 50-36 entitled "Verification of Lawful Presence Within United States" and verify the lawful presence in the United States of any natural person 18 years of age who has applied for state or local public benefits, as defined in 8 U.S.C. Section 1621, or for federal public benefits, defined in U.S.C. Section 1611, that is administered by an agency or a political subdivision of this state.
GC 20	The Recipient, by signing these conditions, is certifying that it will comply with the requirements of O.C.G.A. 13-10-91 of Article 3 entitled "Security and Immigration Compliance". This requires, among other things, that every public employer, including, but not limited to, every municipality and county, will register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees. For more information, including a link to the Homeland Security website and the I-9 Form requirements for all new employees, see the OGA Recipient Manual and Forms Page at https://dca.georgia.gov/financing-tools/infrastructure/onegeorgia-authority/equity-fund/equity-fund-documents-downloads.
GC 21	The OneGeorgia Authority expects that all assets constructed, improved and/or purchased with OneGeorgia funds will be used for the approved use for no less than five years from the award date. OneGeorgia should be contacted immediately if there is a proposed change in use. OneGeorgia will require repayment of the award in the event a facility and/or asset is converted to an ineligible use or from public ownership.

GC 22	For EDGE projects only: the recipient certifies that in accordance with Section 413-2.05(6) of the EDGE regulation, it will be accountable for this state EDGE expenditure made in partial consideration of assisting the recipient in fulfilling its mission as outlined in its EDGE application, local inducement resolution and local development agreements.
GC 23	The EDGE program generally requires all Special Conditions to be cleared before funds can be drawn down. **Requests for drawdown of EDGE funds must be accompanied by adequate supporting cost documentation (including approved pay request(s) and/or invoices), certified by the Authority to demonstrate local oversight, and copies provided of cancelled checks or EFT payment verification for the cost documentation being submitted. No funds will be paid without complete documentation to support the drawdown request.**
GC 24	For Rural Workforce Housing Initiative projects only: the recipient certifies that it will be accountable for the homes being sold within the price range specified in the Notice of Funding Availability. If the home/ housing unit is not sold in the specified price range, the infrastructure grant is subject to repayment to the OneGeorgia Authority.
GC 25	For Rural Site Development projects only: The Recipient certifies that a data center will not be located within the industrial park being funded with OneGeorgia Rural Site Development funds for a minimum of 20 years. If the community allows for a data center to locate within the park, the infrastructure grant is subject to repayment to the OneGeorgia Authority.

C. Statement of Special Conditions, if applicable, will vary from award to award and may address a number of different issues.

- Generally, Special Conditions will restrict drawdown of funds until necessary clearances have been obtained.
- The Recipient should be clearly aware of all Special Conditions attached to the award and should make every effort to clear them as promptly as possible.
- Clearance of Special Conditions is given by OGA by issuance of a Grant Adjustment Notice after receipt and approval of evidence of compliance.
- Official notification of clearance of a Special Condition will be uploaded in the online portal to the Recipient and should be retained in the award files.
- Comments on specific Special Conditions:
    i. Compliance with DRI regulations, if applicable
    ii. Compliance with GEPA
    iii. Compliance with State Procurement procedures

CI. Statement of Revisions will also vary from award to award and will list any changes made by OGA to the application.

CII. Approved Budget will list each activity code, a description and an activity budget.

- The total of all line item activity budgets will equal the amount of the award on the award document.
- Awardee should review the budget breakdown by line item as compared to request prior to execution and return of documents to OneGeorgia.
- These line items and corresponding amounts will be the maximum amount allowed for the project.
- In order for the drawdown requests to be handled as expeditiously as possible, it is important that the activity codes and amount requested on each drawdown be within the approved budget.

Chapter 1, Section 3: Overview of Administrative and Financial Forms

A. Supplier Change Request Form

- Must be completed and returned with the following information:
    i. Award Recipient name on the Vendor Name line
    ii. Award Recipient Federal ID#
    iii. Award Recipient Email
    iv. Account number established to receive only OneGeorgia funds for this project shown on the Specific Purpose Acct # line
    v. Bank routing numbers for ACH transfer (same as on voided check)
    vi. Typed name of Recipient's certifying representative on the Vendor Printed Name line
    vii. Signature of Recipient's certifying representative on the Vendor Signature line
    viii. Date of signature
    ix. Sections 2, 3 and 4 of the form will be completed by OneGeorgia



- Voided check from account opened to receive OneGeorgia funds only
    i. A voided check, not a deposit slip, is required to set-up the funds transfer process.

B. Authorized Signature Card for Drawdown of Funds

- The Recipient's certifying representative must have legal authority to sign on behalf of the recipient.
- Must be signed by at least two signatories (one of whom must be a local government employee) who are authorized to request payment of funds under the award agreement.
- Check the box designating either one (1) or two (2) signatures as required by local government procurement procedures.
- The Recipient's certifying representative should sign the card to certify that the individuals named are indeed authorized to request payment and that the signatures on the card are theirs. No erasures or corrections may appear on this form.

Chapter 2: Major Applicable Compliance Regulations

Chapter 2, Section 1: Applicable Laws and Regulations

Certain State laws and regulations are applicable in part or in whole to the OneGeorgia Authority programs. To assist Recipients in meeting applicable requirements, the OneGeorgia Authority provides guidance in the form of these procedures, on-site technical assistance.

The applicable laws and regulations (classified in general by compliance area) include but are not limited to:

General	• State of Georgia OneGeorgia Authority Program Regulations. • Title 50, Chapter 18, Article 4, Official Georgia Code, Georgia Open Records Act.
Acquisition/ Relocation	• Georgia Real Estate Appraiser Licensing and Certification Act (OCGA Section 43-39-A-1 thru 43-39-A-27) • The Georgia Relocation Assistance and Land Acquisition Policy Act of 1973. • The Georgia Urban Redevelopment Law (OCGA, Section 36-61-1, et. seq.)
Environmental	• Georgia Air Quality Act of 1978 (OCGA Section 12-9-1, et. seq.) to regulate air pollution and protect air quality. • Shore Assistance Act of 1977 (OCGA Section 12-5-230, et. seq.) • Georgia Hazardous Waste Management Act (OCGA 12-8-60, et. seq.) • Georgia Health Code (OCGA 31-3-1, et. seq.) regulates individual sewerage treatment systems. • Georgia Coastal Marshlands Protection Act of 1970. • Georgia Groundwater Use Act of 1972 (OCGA Section 12-5-170, et. seq.)Georgia Safe Drinking Water Act of 1977 (OCGA Section 12-7-1, et. seq.) • Georgia Erosion and Sedimentation Act of 1975 (OCGA Section 12-7-1, et. seq.) • Georgia Solid Waste Management Act (OCGA Section 12-8-20, et. seq.) for collecting garbage or operating a landfill. • Georgia Water Quality Control Act (OCGA Section 12-5-20, et. seq.) • Georgia Environmental Policies Act (LOCGA Section 12-16-1, et. seq.)
Other	• Georgia Handicap Accessibility Law (OCGA, Title 30, Chapter 3)

Chapter 2, Section 2: Employment Eligibility Verification

Employment Eligibility Verification: USCIS Employment Eligibility Verification (includes the I-9 Form and requirements for all new employees)

Guidance for OGA Recipients on Employment Eligibility Verification

Forward: Consult with your local attorney regarding both O.C.G.A. §13-10-91, "Verification of New Employee Eligibility" and O.C.G.A. §50-36 "Verification of Lawful Presence within U.S." prior to undertaking an OneGeorgia Authority (OGA) project. As state laws, these apply to local governments regardless of whether or not an OGA project is being undertaken. As such, the laws have broad applicability to local government undertakings and reviewing these laws with your attorney is an appropriate first step in order to ensure compliance.

OGA Recipients and Employment Eligibility Verification: O.C.G.A. § 13-10-91 and O.C.G.A. § 50-36 are state laws (summarized below) that may impact local government OGA projects. Because DCA is not the state agency charged with enforcement of these laws, we monitor for compliance on a limited basis and primarily to alert local governments to the implications of these laws on OGA projects. See the Sections below regarding monitoring. Note that the Georgia Department of Audits and Accounts (DOAA) is the primary enforcement agency for these laws and that DOAA has the responsibility for auditing compliance, regardless of whether or not the project or activity is funded with OGA dollars. In addition, because DCA has only a limited role in monitoring; so, DCA strongly encourages communities and development authorities to consult primary resources for addressing these laws' requirements. Primary resources include: 1) local government attorney; 2) Department of Audits and Accounts; 3) Department of Law; 4) either the Georgia Municipal Association (GMA) of the Association of County Commissioners Georgia (ACCG).

Summary of O.C.G.A. 13-10-91

There are two parts of this law that impact OGA Recipients: (1) This law requires all public employers to participate in the federal work authorization program (E-verify) to verify the employment eligibility of all newly hired employees. (2) This law also requires local governments to obtain affidavits from their contractors and subcontractors to verify participation in the E-verify system for their newly hired employees.

Note that there are other parts of this law not described here and all local governments should consult their attorney for assistance. GMA and ACCG have also posted extensive compliance assistance on their websites.

The requirement to obtain the applicable affidavits is based on O.C.G.A. §13-10-91(b)(1), which states, in part, "A public employer shall not enter into a contract … for the physical performance of services unless the contractor registers and participates in the federal work authorization program. Before a bid for any such service is considered by a public employer, the bid shall include a signed, notarized affidavit from the contractor…." The Department of Audits and Accounts requested the assistance of the Department of Law to draft the affidavits required by this Code section and these required affidavits are listed under the Section entitled Links to Contractor and Subcontractor Affidavits.

Monitoring of O.C.G.A. 13-10-91

DCA has included the following General Condition in all OGA Grant Awards:

> **General Condition:** The Recipient, by signing these conditions, is certifying that it will comply with the requirements of O.C.G.A. 13-10-90 entitled "Security and Immigration Compliance." This requires, among other things, that every public employer, including, but not limited to, every municipality and county, will register and participate in the federal work authorization program to verify employment eligibility of all newly hired employees. For more information, including a link to the Homeland Security website and the I-9 Form requirements for all new employees, see the OGA Manuals and Forms Page at: https://dca.georgia.gov/financing-tools/infrastructure/onegeorgia-authority/equity-fund/equity-fund-documents-downloads.
>
> DCA also monitors OGA public works contracts to insure that the Prime Contractor Affidavit requirement is met. Grant recipients should obtain the affidavits from all contractors and subcontractors as required by law.



Note that DCA's monitoring of its OGA or other Community Development and Finance Division (CDFD) grants is not intended to review compliance with all requirements of O.C.G.A. 13-10-91. Please contact your local attorney or GMA or ACCG for all compliance requirements. See the Section below entitled "Resources for OGA Recipients for O.C.G.A. 13-10-91 and O.C.G.A. 50-36" for additional information and forms.

Summary of O.C.G.A. 50-36

One part of this law affecting OGA Recipients requires local governments to verify the lawful presence in the United States of any person making application for a state or local public benefit such as housing rehabilitation assistance or down payment assistance. For further information regarding the definition of a "public benefit", please review the Department of Law's website found under the Section entitled Links to State of Georgia Agency Resources.



Note that there are other parts of this law not described here and all local governments should consult with their local attorney for assistance. GMA and ACCG have also posted extensive compliance assistance on their website.

Please note that the Systematic Alien Verification of Entitlement (SAVE) affidavit for public benefits must be obtained for each and every public benefit the city or county issues. Public benefits include things like occupational tax certificates (business licenses), alcohol licenses, city employee health benefits, and contracts. This is all contracts, not just public works contracts. Starting on January 1, 2012, all persons including U.S. citizens applying for public benefits with the city or county will also have to provide a secure and verifiable document (see link below under Links to State of Georgia Agency Resources) before they can receive the public benefit. Currently and moving forward, any person who fills out the SAVE affidavit who checks either the Legal Permanent Resident blank or the Authorized Alien blank must be run through the SAVE program. This has an annual report which is due by January 1 of each year to the Department of Community Affairs.

Monitoring of O.C.G.A. 50-36

DCA has included the following General Condition in all OGA Grant Awards. The General Condition is applicable to OGA public benefit activities, if any:

> **General Condition:** The Recipient, by signing these Conditions, is certifying that it will comply with the requirements of O.C.G.A. 50-36-1 entitled "Verification of Lawful Presence Within United States" and verify the lawful presence in the United States of any natural person 18 years of age who has applied for state or local public benefits, as defined in 8 U.S.C. Section 1621, or for federal public benefits, defined in U.S.C. Section 1611, that is administered by an agency or a political subdivision of this state.



Note that DCA's monitoring of its OGA or other grants is not intended to review compliance with all HB 2 requirements. Please contact your local attorney or GMA or ACCG for all compliance requirements. See the Section below entitled "Links to OGA Monitoring Forms for HB 87 and HB 2" for OGA Monitoring Forms that address HB 2. Note that it will be especially important for all OGA housing Recipients to include on their application intake form the affidavit for public benefits at the following link: https://dor.georgia.gov/affidavit-public-benefits.

Resources for OGA Recipients for O.C.G.A. §13-10-91 and O.C.G.A. §50-36 Links to State of Georgia Agency Resources

- DOAA Website: https://www.audits2.ga.gov/resources/orgs/state-agencies/
- Department of Law Website: https://law.georgia.gov/
- GMA Website: https://www.gacities.com/Home.aspx
- ACCG Website: https://www.accg.org/

Links to Contractor and Subcontractor Affidavits

- Contractor Affidavit under O.C.G.A. §13-10-91(b)(1): https://www.audits2.ga.gov/wp-content/uploads/2021/10/Contractor_Affidavit_-_Updated_December_2018_-_Final.pdf
- Subcontractor Affidavit under O.C.G.A. §13-10-91(b)(3): https://www.audits2.ga.gov/wp-content/uploads/2021/10/AG-x654040-v1-Second_Subcontractor_Affidavit_under_O_C_G_A___247_13-10-91_b__3_.pdf
- Sub-subcontractor Affidavit under O.C.G.A. §13-10-91(b)(4): https://www.audits2.ga.gov/wp-content/uploads/2021/10/Section_3_-_Affidavit_-_OCGA_13-10-91xbx4x.pdf
- Public Benefits Affidavit: https://www.audits2.ga.gov/wp-content/uploads/2022/06/SAVE-Affidavit-July-21-2017.pdf

Chapter 3: Cash Management

Chapter 3, Section 1: Cash Depository

Funds advanced under OGA Programs must be deposited as follows:

- A separate **non-interest bearing** bank account must be established for each OneGeorgia award.
- No other funds should be deposited into this account.
- The separate bank account must be established in a financial institution covered by FDIC with any balance exceeding the FDIC covered amounts collaterally secured.
- Funds will be transferred to this cash account based on information provided by the Recipient from the Vendor Management Bank Account Form. The voided check serves as a confirmation of the transit information for the banking institution along with the bank account number established to receive OneGeorgia fund.

Chapter 3, Section 2: Prior to Drawdown of Funds

Recipient's administrative responsibilities before submitting drawdown requests:

- All award documents must be properly executed and submitted to the OneGeorgia Authority prior to the Recipient's initial drawdown of funds request.
- In addition to the award documents, Recipient must complete and submit to OGA the following financial/administrative account set-up forms.
- Authorized Signature Card for Drawdown of Funds
    i. Authorization Agreement for Automatic Deposits
    ii. Agreement to Provide Independent Audit Report
    iii. Voided check from the bank account established to receive OGA funds
- Any Special Conditions restricting drawdown of funds must have been satisfied by the Recipient and a project Adjustment Notice issued.

Chapter 3, Section 3: Drawdown Requests – What to Submit

Upon completion and upload of award documents, administrative set-up forms and clearance of special conditions, Recipient may submit to OGA a Request for Drawdown of Funds whenever necessary, but not more frequently than weekly.

Each drawdown request **must** be accompanied by cost documentation supporting the request for funds. Examples of cost documentation include:

- Closing statements for real estate transactions
- Purchase Orders, Contracts or Invoices for materials, equipment rental, professional services, etc.
- Draw Requests for construction services or subcontractors

Important Note: All cost documentation submitted must be identified with the Project name, award number, date and description of services rendered or materials provided. It is suggested that all cost documentation be reviewed and initialed as approved by the Recipient prior to submission to the OneGeorgia Authority for processing.

Chapter 3, Section 4: Timing the Drawdown Request

- Recipient should understand that once submitted a drawdown request may take up to ten (10) working days depending on the level of review necessary. (Detailed cost documentation for construction projects, closing statements involving real estate transactions may require more review time.)
- Contact person listed on the draw request will receive OGA notification via the online portal to confirm draw request approval and expected date of funds transfer to local bank.
- Funds can generally be wired via ACH transfer to the Recipient's bank within two to three days after approval of draw request.
- The Recipient must minimize the time elapsing between the receipt of funds and their disbursement. A period of ten (10) working days or less shall be considered acceptable for any sum of over $5,000.
- It is the Recipient's responsibility to anticipate cash needs and to submit draw requests to allow sufficient time for the receipt of funds.

Important Note: When a Recipient demonstrates an inability to establish procedures to minimize the time elapsing between cash advances and disbursements, cannot adhere to laws, regulations or special conditions, engages in the improper award and administration of contracts or is unable to submit reliable and/or timely reports, the OneGeorgia Authority may terminate advance financing and/or require operation of the program on a reimbursement basis only, as well as take additional actions as described elsewhere in these procedures.

Chapter 3, Section 5: Instructions for Preparing Drawdown Requests

The Request for Drawdown of Funds form must be uploaded via the portal to OGA each time a Recipient wishes to drawdown funds.

The certifying representative must include with each Request for Drawdown of Funds form a formal cover letter stating that he has reviewed the attached detailed cost documentation and certifies that the documents are an eligible expense related to the OneGeorgia project so designated. This information is required so that any lawyer or professional person may ascertain that the certifying representative did indeed review the invoices and approve the draw. The signer on the draw certification letter should be a different individual than the signer for the draw request form.

Instructions to Complete the Request for Drawdown of Funds Form	
Local Government Award Recipient Name	Enter the name of the local government Award Recipient
Award ID #	Enter the Award ID #
Contact Person	Enter the contact name, e-mail address, telephone number and fax number of the person who prepares the Drawdown Request
Drawdown Request Number	Enter the Drawdown Request Number. Drawdowns should be numbered consecutively, the first one being Number 1, the second one being Number 2, etc.
Final Drawdown	The final drawdown should be indicated by checking the yes box when appropriate. **Check the "no" box for all other draws.**
Column A	Enter the code of each approved activity as shown on the approved Budget Summary.
Column B	Enter the budgeted dollars of each approved activity as shown on the approved Budget Summary.
Column C	Enter all previous drawdowns received to-date by each approved activity.
Column D	Enter all drawdowns previously requested by each approved activity, but not yet received.
Column E	Enter all funds actually spent and disbursed by the Recipient by each approved activity.
Column F	Enter drawdown balance on hand by each approved activity. These amounts are obtained by adding Columns C and D and subtracting that total from Column B.
Column G	Enter the amount of the current drawdown requested by each approved activity.
Certifying Representative	Type the names of individuals authorized to draw payment and date.
Signature	Have individuals authorized to draw payment sign with original signatures. Signatures must be those listed on the Authorized Signature Card for Drawdown of Funds form.

Chapter 4: Accounting and Financial Management

Chapter 4, Section 1: Financial Management System

A. General Requirements

Recipient's financial management system must:

- Provide accurate, current and complete disclosure of the financial activities funded by OneGeorgia awards. OGA approved budgets reflect costs by activity code, as do the Request for Drawdown of Funds forms and the Project Report forms. Therefore, financial records should be established and maintained in such a manner as to facilitate the reporting and monitoring of expenditures and obligations by activity code.
- Maintain accounting records that clearly and adequately identify the source and application of all funds committed to OGA supported activities. Local contributions to the program and income applied to the program should also be clearly identified.
- Maintain sound internal accounting controls, effective control over and accountability for all funds, property and other assets, safeguarding these assets and insuring that they are used solely for authorized purposes.
- Provide comparison of actual expenditures to budgeted expenditures.
- Include procedures to minimize the time elapsing between the drawdown of funds from OGA and the disbursement of those funds by the Recipients. A period of ten working days or less for disbursement of funds after an approval within the online portal shall be considered acceptable.
- Provide for audits made by qualified and independent audit firms of management systems and internal control procedures that have been established.
- Provide for source documents (appropriation ordinances, purchase orders, invoices, journal vouchers, cash receipts, bank deposit receipts, etc.) that support all financial transactions relating to OGA activities. These should be filed and maintained.
- Ensure that costs incurred in OGA activities are reasonable and allowable only under the following conditions:
    i. The award has been properly accepted as described in Chapter 1, Section 1 of these procedures.
    ii. Costs are incurred on or after the date of the Award by OGA (unless pre-agreement cost approval is requested and approved by OGA).
    iii. Costs for projects or activities are incurred only after all necessary conditions and required reviews have been completed and satisfied.
    iv. Costs are accounted for in accordance with generally accepted accounting principles and are not prohibited by Federal, State or local laws.
    v. Costs are authorized in the award made by OGA.
    vi. Costs are incurred for activities eligible under the applicable OGA Program.

In order to meet these requirements, the following procedures are suggested.

B. Suggested Accounting Procedures, Records and Filing Format

The accounting issues that the recipient should address to comply with the state requirements are:

- Organization of the accounting system
- Fund structure and double entry bookkeeping
- Uniform Chart of Accounts
- Coding the chart of accounts, and
- Accounting records and files

Organization of the Accounting System

One individual should be designated to oversee the financial transactions related to OGA program funding. This individual, serving as fiscal coordinator, should approve all purchase documents, contract invoices, payroll actions, etc., that affect OGA funds; however, this person should not perform the disbursing and recording functions which are typically accomplished by the accounting department.

The OGA accounting system should be designed to maximize internal control. The concept of internal control refers to policies and procedures of the jurisdiction designed primarily to safeguard assets such as cash, inventory and equipment.

The person designated as fiscal coordinator might be a member of the finance or accounting department or a member of the mayor's or city manager's staff. Where a community development department has been established, a fiscal coordinator may be designated within the department to perform these duties.

Fund Structure and Double Entry Bookkeeping

A separate special revenue fund must be established in conformance with the Uniform Chart of Accounts (H.B. 491) requirements.

Records must also be available to allow for confirmation of required award match amounts and to support leverage amounts.

A complete set of general ledger and subsidiary accounts should be maintained for the fund. Accounting within this fund should be conducted on the double entry basis where Debit (DR) and Credit (CR) balances are maintained for each general ledger account and the sum of all debits equals the sum of all credits.

Assistance is available from OGA as needed to help recipients comply with these requirements.

Uniform Chart of Accounts

In 1997, the Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act (H.B. 491.) Beginning in fiscal year ending in 2001, local governments must adopt and use a state published uniform chart in their accounting records; audited financial statements, including Comprehensive Annual Financial Reports (CAFRs), and reports to state agencies.

All transactions must be classified in conformity with the fund, balance sheet, revenue and expenditure classification descriptions contained in the state publication: Uniform Chart of Accounts for Local Governments in Georgia.

Accounting Records and Suggested Files

The first step in the accounting process is to establish the accounting records and files that should be maintained. These may include the following:

- Open Purchase Orders File
- Open Contracts File
- Pending Payments File
- Pending Receipts File
- Cash Receipts Register
- Cash Disbursements Register
- General Journal
- General Ledger
- Fixed Assets Ledger
- Cash Control Ledger
- Expenditure Summary Report
- Receivable and Payable Subsidiary Ledgers, and
- Permanent Files

In establishing the accounting records, the following steps are suggested:

- Establish the Open Purchase Orders File, which contains purchase orders that have been issued but not filled. These unfilled purchase orders should be filed in sequence according to purchase order number.
- Establish the Open Contracts File with a section for each open contract. Contract summary forms, a copy of the contract, contract invoices and related correspondence should be filed in each section.
- Establish the Pending Payments File, which contains all invoices and payment vouchers that have been approved for payment. The supporting documentation should be filed by due date with periodic reviews of the file to ensure timely payment.
- Establish the Pending Receipts File, which contains documents to identify payments expected to be received. When the amounts are received, supporting documentation should be attached to the invoice or other form, the transaction should be recorded on the Cash Control Ledger and posted to the Receivables Subsidiary Ledger, and the funds should be deposited on a timely basis.
- Establish the Cash Receipts Register. This register should be maintained to document all cash receipts.
- Establish the Cash Disbursements Register. This register should be maintained to document cash disbursements.
- General Journal Entries are prepared to record accounting transactions that do not involve cash receipts or disbursements. Journal entries should be prepared for adjustments and special actions such as OGA budget, year-end accruals, etc.
- Establish a General Ledger account for each general ledger account in the chart of accounts.
- Establish a Fixed Asset Ledger. This ledger should be maintained so as to record and control all fixed assets acquired in whole or in part using OGA funds.

- Establish a Cash Control Ledger. Enter the fiscal year at the top. A Separate Cash Control Ledger should be maintained for each fiscal year.
- Establish an Expenditure Summary Report page for each budget line item.
- Establish a Receivable and Payable Subsidiary Ledger if advances or loans are made or goods and services are purchased on account. A separate record should be established for each person who has received a loan or advance and for each individual vendor to whom money is owed.
- Establish the Permanent Files, which should parallel the organization of the aforementioned accounting records, files and reports.

Sample Filing Format	
Content	
Application File	• Copy of Application • Correspondence regarding application
Award File	• Award Statement • Special Conditions • Revisions • Correspondence • Adjustment Notices
Drawdown Information	• Authorization Agreement for Automatic Deposits • Authorized Signature Card for Drawdown of Funds • Certification • Request for Drawdown of Funds
Reports	• Annual Program Income Report • Project Report Form • Other required reports
Financial Expenditure Documentation	• Invoices, Time Sheets, Contract Draws, Subcontract Draws, etc • Approved payment forms
Financial Statements & Supporting Documentation	• Monthly bank statements and bank reconciliations • Monthly financial statements • Close out documents
Audit Records	• Independent Audit Report • Adjusting/closing audit entries

Chapter 4, Section 2: Audit Requirements

Recipients must contract for annual independent audits of their financial operations including compliance with local and state laws and regulations.

This audit should also include a Project Cost Schedule and a Source and Application of Funds Schedule.

A copy of all audit reports shall be provided by the Recipient to OGA no later than 30 days after issuance of the reports and no later than one year after the end of the audit period.

A. Audits must include an examination of internal control systems established to ensure compliance with laws and regulations affecting the expenditure of OGA funds, financial transactions, accounts and financial statements and reports of Recipient organizations. These examinations are to determine whether:

    - There is effective control over and proper accounting for revenues, expenditures, assets and liabilities.
    - The financial statements are presented fairly in accordance with Generally Accepted Governmental Accounting Principles.
    - The reports to OGA and claims for advances contain accurate and reliable financial data and are presented in accordance with the terms of applicable agreements.
    - OGA funds are being expended in accordance with the terms of the award and those provisions of State law or OGA regulations that could have a material effect on the financial statements.

B. In order to accomplish the purposes set forth above, a representative number of charges to the OGA award shall be tested. The test shall be representative of all cost categories that materially affect the award. The test is to determine whether the charges:

    - Are necessary and reasonable for the proper administration of the program.
    - Conform to any limitations or exclusions of the OGA award itself.
    - Were given consistent accounting treatment and applied uniformly to both OGA assisted and other activities of the Recipient.
    - Were net of applicable credits.
    - Did not include costs properly chargeable to other programs.
    - Were properly recorded (i.e., correct amount and date) and supported by source documentation.
    - Were approved in advance if subject to prior approval.
    - Were incurred in accordance with competitive purchasing procedures, if applicable.
    - Were allocated equitably to benefiting activities.

C. Audits should be made annually. If an acceptable annual audit is completed within a short period of time prior to close out of an OGA program, OneGeorgia will request payment documentation of the unaudited funds and then formally close the award.

D. If the auditor becomes aware of irregularities in the Recipient organization, the auditor shall promptly notify OGA and Recipient management officials above the level of involvement. Irregularities include such matters as conflicts of interest, falsification of records and reports and misappropriation of funds or other assets.

E. The annual audited financial statements shall include:

- Financial statements, including the schedule of expenditures of awards, including footnotes, of the Recipient organization.
- The auditor's report on the financial statement, which should:
  - » Identify the statements examined and the period covered.
  - » State that the audit was done in accordance with the Generally Accepted Government Auditing Standards.
  - » Express an opinion as to whether the financial statements of the OneGeorgia Authority program are presented fairly in all material respects in conformity with the stated accounting policies.
  - » Report on internal control related to the program, which shall describe the scope of testing of internal control and the results of the test.
  - » Report on compliance which includes an opinion as to whether the audit is in compliance with laws, regulations and the provisions of contracts or award agreements which could have a direct and material effect on the program.
  - » Include a schedule of findings and questioned costs for the program.
  - » State the dollar Threshold used to distinguish between Type A and B programs.
  - » Determine whether the audit qualifies as a low-risk audit.

F. The auditor's reports on compliance and internal control should:

- Include comments on weaknesses or noncompliance with the systems of internal control, separately identifying material weaknesses.
- Report the scope of testing of internal control and the results of the tests, and where applicable, a separate schedule of findings and questioned cost.
- Include statement that the audit is in compliance with laws, regulations and the provisions of contracts or award agreement that could have a direct and material effect on each major program according to State laws, and where applicable, a separate schedule of findings and questioned cost.
- Provide a summary schedule of prior audit findings that report the status of all audit findings included in the prior audit's schedule of findings and questioned costs relative to Federal awards. The summary schedule shall also include audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected. When audit findings were fully corrected, the summary schedule need only list the audit findings and state that corrective action was taken or,
- A statement on planned actions taken by Recipient.
- A Source and Application of Funds schedule and a Project Cost schedule for all OGA funds. The appropriate award numbers should also be shown.

- Comments on the accuracy and completeness of financial reports and claims for advances or reimbursement to OGA.
- Comments on corrective action taken or planned by the Recipient.

G. Work papers and reports must be retained for a minimum of three years from the date of the audit report, unless the auditor is notified in writing by OGA of the need to extend the retention period. The audit work papers must be made available upon request of OGA or its designees.

H. When an audit discloses significant findings, the Recipient will be called upon by OGA to take corrective action. Depending upon the nature of the inadequacies, drawdown of funds, final close out or subsequent award of an OGA program may be delayed or denied until corrective action has been taken.

Chapter 4, Section 3: Procurement Standards

The Recipient is the responsible authority under its contracts and without recourse to OGA regarding the settlement and satisfaction of all contractual and administrative issues arising out of procurements entered into in connection with any OneGeorgia program. Matters concerning violation of law are to be referred to such local or state authority as may have proper jurisdiction. However, Recipients are encouraged to contact OGA for assistance in any procurement matter.

A. Recipients may use their own procurement regulations that reflect applicable State and local laws, rules and regulations if all procurements made with OGA funds meet the following standards:

- The Recipient must maintain written codes or standards of conduct to govern the performance of its officers, employees or agents in contracting with and expending OGA funds. Recipient's officers, employees or agents shall neither solicit nor accept gratuities, favors or anything of monetary value from contractors or potential contractors. No employee, official or agent of the Recipient can participate in selection or in the award of administration of a contract supported by OGA funds if a conflict of interest, real or apparent, would be involved. Such conflict would arise when:
  - The employee, officer or agent
  - Any member of the immediate family
  - His or her partner, or
  - Any organization which employs, or is about to employ, any of the above, has a financial or other interest in the firm selected for award.
- Recipients may set minimum rules where the financial interest is not substantial or the gift is an unsolicited item of nominal intrinsic value.
- To the extent permissible by State or local law, rules or regulations, the Recipient's standards must provide for penalties, sanctions or other disciplinary actions to be applied for violations of such standards by either the Recipient's officers, employees, or agents or by contractors or their agents.
- **All Procurement transactions entered into by the Recipient** regardless of whether negotiated or advertised and without regard to dollar value **shall be conducted in a manner so as to provide maximum open and free competition.** The Recipient must be alert

to organizational conflicts of interest or non-competitive practices among contractors that may restrict or eliminate competition or otherwise restrain trade and conform to State Law (O.C.G.A. § 36-91-1 et seq.) as applicable.

- Examples of what is considered to be restrictive of competition include, but are not limited to:
    - » Placing unreasonable requirements on firms in order for them to qualify to do business;
    - » Non-competitive practices between firms;
    - » Organizational conflicts of interest; and
    - » Unnecessary experience and bonding requirements.
- Recipients must have written selection procedures that provide, as a minimum, the following procedural requirements:
    - » Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features that unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, set forth minimum essential characteristics and standards to which it must conform to be satisfactory. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equal" description may be used as a means to define the performance or other important requirements of procurement. The specific features of the named brand that must be met by offerors must be clearly stated.
    - » Clearly set forth all requirements which offerors must fulfill and all other factors to be used in evaluating bids or proposals.
    - » Awards shall be made only to responsible contractors who possess the potential ability to perform successfully under the terms and conditions of a proposed procurement. Consideration must be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
    - » Proposed procurement actions must be reviewed by Recipient officials to avoid purchasing unnecessary or duplicative items. Where appropriate, an analysis must be made of lease and purchase alternatives to determine which would be the most economical practical procurement. Consideration should be given to consolidated or breaking out to obtain a more economical purchase. To foster greater economy and efficiency, Recipients are encouraged to enter into State and local intergovernmental agreements for procurement or use of common goals and services.
    - » Recipients must perform some type of cost or price analysis concerning every procurement action including contract modifications and must only permit allowable costs to be included.
    - » Recipients must maintain records sufficient to detail the significant history of a procurement. These records must include, but are not necessarily limited to, information pertinent to rationale for the method of procurement, selection of contract type, contractor selection or rejection,

and the basis for the cost or price.

» Recipients must maintain a contract administration system that ensures that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase order.

B. Methods of Procurement

There are four methods of procurement that can be used by Recipients, if authorized by locally adopted standards:

- Small purchase procedures can be used for procurements under $250,000 and require that price or rate quotations be obtained from an adequate number of qualified sources. Note that this method is not appropriate for procurement of administrative or professional services.
- Competitive sealed bids (formal advertising) where sealed bids are publicly solicited and a firm-fixed-price contract (lump-sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is lower in price.

  In order for formal advertising to be feasible, appropriate conditions must be present, including, as a minimum the following:

  » A complete, adequate and realistic specification or purchase description is available.
  » Two or more responsible suppliers are willing and able to compete effectively for the awardee's business.
  » The procurement lends itself to a firm-fixed-price contract, and selection of the successful bidder can appropriately be made principally based on price.

  If formal advertising is used for procurement under an award, the following requirements apply:

  » Allow sufficient time (generally 30 days) prior to the date set for opening of bids, bids must be solicited from an adequate number of known suppliers. In addition, the invitation must be publicly advertised.
  » The invitation for bids, including specifications and pertinent attachments, must clearly define the items or services needed in order for bidders to properly respond to the invitation.
  » All bids must be opened publicly at the time and place stated in the invitation for bids.
  » A firm-fixed-price contract award must be made by written notice to that responsible bidder whose bid, conforming to the invitation for bids, is lowest. Where specified in the bidding documents, factors such as discounts, transportation costs and life cycle costs must be considered in determining which bid is lowest.
  » Any or all bids may be rejected when there are sound documented business reasons that to do so would be in the best interest of the program.
- Competitive negotiation is a method of procurement where proposals are requested from a number of sources and the Request for Proposal (RFP) or Request for Qualifications (RFQ) is publicized. Negotiations must be conducted with more than one of the sources submitting offers, and either a fixed-price or cost-reimbursable type contract is awarded, as appropriate. Recipients should perform a systematic analysis of each contract item or task to assure adequate

service and to offer reasonable opportunities for cost reductions. Competitive negotiation may be used if conditions are not appropriate for the use of formal advertising. If competitive negotiation is used for procurement under an award, the following requirements apply:

- » Proposals must be solicited from an adequate number of qualified sources to permit reasonable competition consistent with the nature and requirements of the procurement. The Request for Proposals must be publicized and reasonable requests by other sources to compete must be honored to the maximum extent practicable. "Solicitation" requests by the Recipient must be specifically addressed to a list of more than one potential proposer identified by the City/County. To "publicize" the RFP, the Recipient must also offer the RFP through publication in a newspaper with adequate circulation or publication by other means such that reasonable exposure to potential proposers can be expected.
- » The Request for Proposal must identify all significant evaluation factors, including price or cost where required and their relative importance.
- » The Recipient must have mechanisms for technical evaluation of proposals received, for determinations of responsible offerors for the purpose of written or oral discussions, and for selection for contract award.
- » Award may be made to the responsible offeror whose proposal will be most advantageous to the procuring party, price and other factors considered. Unsuccessful offerors should be notified promptly.
- » Recipients must procure and meet the Qualifications-Based Selections rules for Architectural/Engineering professional services. Whereby, if the total award amount of the OneGeorgia Authority grant award is $250,000 or more and OneGeorgia Authority is paying for engineering (no matter the cost of engineering), it must be procured and meet the Qualifications-Based Selections rules for engineering fees.
- » If "competitive negotiation" is not successful, then the Recipient must receive "sole source" approval from OGA before contracting.

- Non-competitive or "sole source" procurement requires prior OGA approval and may be used when:
  - » the item or service is available from only one source
  - » urgent public need will not allow for the delay caused by advertising
  - » although a number of bids were solicited, only one response was received.

All contracts must be made with responsible contractors who possess the potential ability to perform successfully under the terms and conditions of a proposed procurement. Consideration may be given to such matters as contractor integrity, record of past performance, financial and other technical resources, or accessibility to other necessary resources.

Procurement records or files shall provide at least the following pertinent information: Justification for the use of negotiation instead of advertising, contractor selection, and the basis for the cost or price negotiated.

A system for contract administration must be maintained by the Recipient to assure contractor conformance with terms, conditions, and specifications of the contract or order, and to assure adequate and timely follow-up of all purchases.

C. Contract Requirements

The Recipient must include, in addition to the provisions needed to define a sound and complete agreement, the following provisions in all contracts:

- Contracts other than small purchases must contain such contractual provisions or conditions which will allow for administrative, contractual or legal remedies in instances where contractors violate or breach contract terms, and provide for appropriate sanctions and penalties.
- All contracts in excess of $10,000 must contain provisions for terminations "for convenience" by Recipient, including when and how termination may occur and the basis for settlement. In addition, all contracts must describe conditions under which the contract may be terminated for default as well as conditions where the contract may be terminated because of circumstances beyond the control of the contractor.

Chapter 4, Section 4: Bonding and Insurance

The minimum Bonding and Insurance requirements under state law are applicable to public works contracts valued over $40,000 and require:

- A performance bond from contractors executed in connection with each contract.
- A payment bond on the part of the contractor for 100% of the contract price.
- All bonds shall be obtained from companies holding certificates of authority as acceptable sureties under state requirements.
- In addition, OGA requires that Recipients require adequate contractor's liability insurance from all contractors. A minimum coverage of $25,000 property and $50,000 bodily injury coverage should be required.

Chapter 5: Project Administration

Chapter 5, Section 1: Monitoring Project Performance and Compliance

A. Recipients must constantly monitor performance to ensure that time schedules are being met, projected milestones are being accomplished, and other performance goals are being achieved in accordance with the approved application.

B. All activities must be conducted in compliance with a host of state requirements.

C. Problems, delays, or adverse conditions that will affect the Recipient's ability to meet its program objectives or its time schedules should be reported to OGA.

D. The Authority will, at appropriate times during program activities, review Recipient's records to ensure that all applicable state requirements are being met. The Authority's emphasis will be on preventing and correcting problems before they develop into serious obstacles to program implementation. The completion and submission of a Project Report will be required semi- annually by the recipient.

E. Instructions to complete **Project Report Form**

Section I: General Information	
Local Government Award Recipient Name	The legal name of the OneGeorgia award recipient.
Award ID #	Award number shown on the OneGeorgia award documents.
Sub-recipient Name	If applicable, the name of the company or organization that this project benefits.
Contact Person	The name of the person who is responsible for the day-to-day administration of the OneGeorgia award.
Telephone	The phone number of the contact person.
Email	The email address of the contact person.
Project Period	The date the OneGeorgia award was made and the expiration date. If the project was extended, then use the most current expiration date.
Section II: Report Type and Extension	
Semi-Annual	To be submitted to OneGeorgia by June 30 and December 31 of each year.

Progress	Only required if the recipient requests the drawdown of more than 90% of the award AND has not yet submitted its first scheduled semi-annual report.
Final	Required at the conclusion of entire project.
Is a project extension needed?	Check either yes or no. If yes, provide the number of months (maximum of six months) needed starting from the existing project's expiration date. Provide justification for the extension request in Section III and attach any necessary documentation (e.g., a letter from the project engineer explaining the need for an extension)
Section III: Project Update/Narrative	
Use this space to describe the status of your project plus any changes since your most recent OneGeorgia report including status of construction, land acquisition, M&E purchase and installation, hiring, production, private and public investment, etc. For all reports, please provide a detailed narrative describing project accomplishment. Attach additional sheets if necessary.	
Section IV: Source, Amount and Use	
Complete Section IV only if this is a final report.	
Source	The name of the source of funds (e.g., OneGeorgia, Local, Private, U.S. Economic Development Administration, etc.)
Amount	The dollar amount each "source" is providing for the project.
Use	The activity(ies) each source is funding. (e.g., water, sewer, road, etc.)
Section V: Direct and/or Indirect Benefits to-Date	
Proposed category to be completed from application as applicable.	
Jobs Retained/ Housing Units Built	The number of jobs retained/housing units built as a direct result of this project as of the date of this report.
Jobs Created/ Housing Units Sold	The number of jobs created/housing units sold as a direct result of this project as of the date of this report.
Public Funds Invested Actual (Not including OneGeorgia Funds)	Total amount of public funds (e.g., federal, state and local) used in this project as of the date of this report.

Private Funds Invested Actual	The total amount of private funds used in this project as of the date of this report.
Beneficiaries and/or Services Actual	If applicable, briefly identify the number of beneficiaries (e.g., students enrolled, workers trained, etc.) and/or the services provided by the OneGeorgia funded program.
Public Infrastructure Actual	If applicable, briefly describe the public infrastructure being provided by this project.
Section VI: Signature	
Certifying Representative	Type name of the Certifying Representative, that official's title and date
Signature and Date	Original signature of Certifying Representative and date project report form signed

Chapter 5, Section 2: Implementation Timeframes

A. Completion of program activities within the timeframes established in the approved application is extremely important.

B. If program activities are significantly behind schedule and it appears that Recipient is unable to achieve program objectives, OGA may choose to exercise its right to recapture all unobligated funds after eighteen (18) months of award or to take other sanctions described in these procedures.

C. However, if for reasons beyond the control of Recipient it appears that an extension beyond the approved award period, as shown on the Statement of Award, will be necessary, a written request for extension should be sent to OGA. A maximum of 6 months' extension is allowed.

D. The extension request should outline the reasons for delay and specify the projected completion date.

E. All approvals of extensions will be made in the form of an Adjustment Notice from OGA. The Recipient will receive an executed Adjustment notice as confirmation.

Chapter 5, Section 3: Public Records

A. Location of Program Records:

B. Although Recipients may designate the location of program records, OGA must be officially informed of their location if different from the Recipient's normal place of business.

C. In order to ensure citizen access to program records and if the location of the records is different from the Recipient's normal place of business, the following minimum information must be on file in a designated place within the locality and available for public inspection:

- Application
- Award documents including special/general conditions and budget
- Standard performance/financial reports
- Other pertinent information deemed appropriate by the Recipient, such as engineering plans
- The environmental review record.

D. Public access to award records shall not be restricted unless the Recipient can demonstrate exception from disclosure under the Georgia Open Records Act (Title 50, Chapter 1B, Article 4, Georgia Code.)

Chapter 5, Section 4: Retention of Records

Financial records, supporting documentation for all transactions required by law, whether financial or programmatic, and all other records pertinent to a OGA program must be kept for 3 years from the date of issuance or notification by OGA that close out procedures are complete, except that:

A. If any litigation, claim or audit is started before the expiration of the 3 year period, the records must be kept until all litigation, claims or audit findings involving the records have been resolved.

B. Records for nonexpendable property must be kept for 3 years after final disposition of the property.

Chapter 5, Section 5: Program Amendments, Budget Revisions, Other Adjustments

Recipients must request a program amendment and receive prior approval from OGA in the following instances:

- If the addition of a new activity or deletion of an approved activity is proposed.
- If a decrease in excess of 10% in the scope of an approved activity is proposed.
- If a budget revision is proposed that will result in a transfer between approved activities or in a change in any activity's allocation of an accumulative amount in excess of 10% of the award.

A request for program amendment must provide sufficient narrative information to adequately explain and justify the proposed amendment. A revised budget reflecting the proposed changes should be submitted, if applicable. After review of the proposed changes OGA shall inform the Recipient of approval by using an Adjustment Notice. (All forms should reflect all award funds, breakdown of funds and beneficiaries, rather than that subject only to the amendment request.)

Chapter 5, Section 6: Conflict of Interest Prohibition

A. Conflicts Prohibited. No persons described below who exercise or have exercised any functions or responsibilities with respect to activities associated with OGA funds or who are in a position to participate in a decision making process or gain inside information with regard to these activities, may obtain a financial interest or benefit from an OGA-assisted activity, or have an interest in any contract, subcontract or agreement with respect thereto, or in the proceeds there under, either for themselves or those with whom they have family or business ties, during their tenure or for one year thereafter.

B. Persons Covered. The conflict-of-interest provisions described in paragraph A above apply to any person who is an employee, agent, consultant, officer, or elected official, or appointed official of the state, or of a unit of general local government, or of any designated public agencies, or sub-recipients which are receiving or administering OGA funds.

C. Definition of Family or Business Ties. OGA defines the meaning of the term "family or business ties" as follows:

- Family: "A group of people related by ancestry or marriage; relatives."
- Business: "The buying & selling of commodities and services; commerce, trade."
- Ties: "Something that connects, binds or joins; bond; link."

D. Exceptions: Upon written request, OGA may grant an exception to the provisions of paragraph A above, on a case by case basis, **before state funds are expended**. Exceptions **can only be granted** when OGA determines that the exception will serve to further the purposes of a OneGeorgia Program and the effective and efficient administration of the program or project. To seek an exception, **a written request for an exception must be submitted** by the unit of local government to OGA which:

- Fully discloses the conflict or potential conflict of interest prior to the unit of government undertaking any action which results or may result in a conflict of interest, real or apparent; and
- Describes how the conflict of interest was publicly disclosed; and
- Includes a written opinion of the local government's attorney that the interest for which the exception is sought would not violate state or local law.

E. Factors to be considered for exceptions: In determining whether to grant a requested exception after the OneGeorgia Recipient has satisfactorily met the requirements of the paragraph above, OGA will consider the cumulative effect of the following factors, where applicable:

- Whether the exception would provide a significant cost benefit or an essential degree of expertise to the program or project that would otherwise not be available; Whether the person affected is a member of a group intended to be the beneficiary of the assisted activity, and the exception will permit such person to receive generally the same interests or benefits as are being made available or provide to the group or class;

- Whether the affected person has withdrawn from his or her function or responsibilities, or the decision making process with respect to the specific assisted activity in question;
- Whether the interest or benefit was present before the affected person was in a position as described in paragraph (B) above;
- Whether undue hardship will result either to the participating jurisdiction or the person affected when weighed against the public interest served by avoiding the prohibited conflict; and
- Any other relevant considerations presented to OGA.



NOTE: If there are any questions regarding who may or may not be covered under the Conflict of Interest provisions above, please call OGA immediately to discuss such matters prior to entering into contracts or disbursing money.

Chapter 5, Section 7: Sanctions

Whenever OGA determines that a unit of local government who is a Recipient of any award funds has failed to comply with the requirements of the applicable program, including those requirements listed in these procedures, OGA shall notify the Chief Elected Official of the unit of local government of the noncompliance and shall request appropriate compliance action.

Noncompliance includes failure to implement the proposed project as described in the approved OGA application or violation of applicable laws or regulations. If, within a reasonable period, the local government fails or refuses to comply, then OGA may:

- Terminate payments to the Recipient.
- Require repayment of funds improperly spent.
- Reduce payments to the Recipient by an amount equal to the amount of such payments that were not expended in accordance with the requirements of the Program.
- Prohibit the city or county from participation in one or more future OGA competitions.
- Limit the availability of payments to programs or activities not affected by such failure to comply.
- Refer the matter to the Attorney General with a recommendation that an appropriate action be instituted, or
- Take such other action as may be provided by law or regulation.

Opportunity for a consultation: Prior to a reduction, withdrawal or adjustment of an award or other appropriate action taken pursuant to this section, the Recipient shall be notified of such proposed action and given an opportunity, within a reasonably prescribed time period, for an informal consultation.

Chapter 5, Section 8: Continued Use of Facilities

Generally, facilities constructed with OneGeorgia program funds are to be used for the approved use throughout the life of the facility.

A. OGA should be contacted immediately if there is a proposed change in use.

B. Certain OneGeorgia leases may contain purchase options that will be exercised as a condition of the award. Under these conditions, the Authority, in conjunction with the local governmental entity, is providing assistance to a business in the form of a long term capital lease with a purchase option in lieu of a perpetually owned public facility.

Chapter 5, Section 9: Close Out Procedures

A. Within 30 days of project completion, the Recipient should inform OGA that the award is ready for close out and advise OGA when the next annual audit is scheduled.

B. The Recipient should complete a final drawdown request for remaining funds and submit along with the final project report.

C. Submit final project report.

D. OGA will conduct a review to ensure that any monitoring findings are resolved and that any excess grant funds have been refunded.

E. After review and final resolution of any findings, OGA will notify the Recipient of conditional closeout pending receipt of an acceptable audit.

F. A final closeout letter will be issued after the final audit accounting for all funds has been issued and accepted by OGA.



GEORGIA DEPARTMENT
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