

STATE OF WISCONSIN
STATE ACCOUNTING MANUAL

SECTION:	V Expenditures	EFFECTIVE DATE:	April 15, 2009
SUB-SECTION:	19 – ARRA Grants: Special Accounting and Allotment Procedures	REVISION DATE:	April 15, 2009
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INTRODUCTION

The American Recovery and Reinvestment Act (ARRA) of 2009 includes funding for approximately 132 federal programs that are administered by at least 16 Wisconsin state agencies. In February 2009, the Federal Office of Management and Budget (OMB) issued preliminary guidance to the Federal Program Agencies (FPA's) on the reporting that will be required under the ARRA. Although many details were not included in that guidance, it is clear that the Federal government will require both FPA's and state grantee agencies to track and report ARRA grant information separately. To this end, the Office of Management and Budget is requiring that FPA's award all ARRA funds using a separate Grant Award Number. And, any program that is newly created or significantly changed through the ARRA will be issued a new Catalog of Federal Domestic Assistance (CFDA) number.

ACCOUNTING PROCEDURES

In order to ensure that the State complies with the Federal requirement to track ARRA funds separately, agencies must utilize the following procedures.

Agencies that currently utilize the WiSMART Federal Aid Module

Agencies that currently utilize the WiSMART Federal Aid Module (regardless of whether or not their grants are drawn through the State Controller's Office Federal Cash Management System) must enter all ARRA grant awards into the AGFA/AGF2 tables, and record all expenditures and revenues to the ARRA grants using a Reporting Category. **In addition, the FM transaction that establishes the grant in the AGFA/AGF2 tables must include "ARRA" in the first four characters of the "Federal Appr No" field.** If an agency enters an FM transaction for an ARRA grant and neglects to include the ARRA identifier, it must process a "Modifying FM" transaction to add the identifier.

Agencies that do not currently utilize the WiSMART Federal Aid Module

Agencies that do not currently utilize the WiSMART Federal Aid Module are encouraged to start using it for ARRA grants. If an agency is unable to do this, it must be able to periodically report revenues and expenditures for ARRA grants, by utilizing unique WiSMART General Ledger accounting code strings.

ALLOTMENT PROCEDURES

Allotment transactions related to recovery funding should have document numbers beginning with "ARRA." The State Controller's Office can assist you in setting up automatic document numbering in WiSMART (ADNT table). Please keep ARRA funding allotments separate from other funding if at all possible.

Supporting documents should include:

- Clear statement that the allotment is for ARRA funding.
- The name of the federal program and subprogram (if applicable).
- Joint Committee on Finance reference if applicable.

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All documentation for AP allotments, regardless of ARRA funding, should include:

- Chapter 20 alpha reference.
- Funding source of the appropriation.

Documentation for federal appropriation allotments should clearly state that they are not related to ARRA funding if that is the case.

SUMMARY

The procedures in this sub-section will allow the State and the agencies to track ARRA funds separately, and will assist in meeting the overall reporting requirements of the ARRA.

Note:

These procedures are preliminary and are subject to clarification/revision. If you have any questions or comments on the accounting procedures, please contact Jeff Anderson in the State Controller's Office. If you have any questions or comments on the allotment procedures, please contact Scott Thornton in the State Budget Office.