



Accounting and Finance
Section 100: Accounting and Finance

America
No.: D-08

Rein of 2009

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Purpose and Scope:

This policy establishes guidelines for the reporting requirements of American Recovery and Reinvestment Act (ARRA) compliance. These procedures apply to all reporting requirements for funding received under the American Recovery and Reinvestment Act (ARRA) of 2009.

General:

The ARRA provides federal monies to create new jobs, save existing ones, and help spur economic activity. One of the critical requirements of this act is to provide exceptional transparency and reporting. The act takes steps beyond standard practice including; reporting, information collection, budget execution, risk management, and specific actions related to award type.

Upon the MAU being awarded a Recovery Program Plan, the following pieces of information are required for reporting purposes:

- Federal funding agency name
- Award type (i.e., grant, loan or federally awarded contract)
- Award number (identification number)
- Award date
- Award description (the Agency is required to give you an accurate and complete description)
- Award amount
- Recipient (MAU) D-U-N-S number (Dun & Bradstreet unique 9 digit ID number for each physical location of a business organization) http://www.dnb.com/US/duns_update/
- Parent (Agency) D-U-N-S number
- Recipient CCR information
- CFDA number
- Recipient account number
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- AR, FR, JR or SR – Anchorage, Fairbanks, Juneau and Statewide – State RSAs or other non-stimulus restricted funds that are designated as using capital budget authority
- AA, FA, JA or SA – Anchorage, Fairbanks, Juneau or Statewide – ARRA funds of an operating nature, i.e. not capital, that use capital budget authority.
- Funds of a capital nature should be in Fund 5
- New budget code is RSBD
- For assumptions, use new budget rule code RSFO
- Offset budget authority will be in Fund 998100

Proposals & Grant Tracking

The following new codes for proposals and grants:

- Codes for FRAPROP (as proposal type) –
 - X1 – ARRA New Competitive
 - X2 – ARRA New Non-competitive
 - X3 – ARRA Pre-proposal
 - X4 – ARRA Renewal Competitive
 - X5 – ARRA Renewal Non-competitive
 - X6 – ARRA Revision
- USER defined table – ARRA – American Recovery and Reinvestment Act – (Proposal)
- Codes for FRAGRANT –
 - AX – Cooperative Agreement ARRA Funds
 - CX – Contract ARRA Funds
 - GX – Grant ARRA Funds
 - OX – Other ARRA Funds
- USER defined table – ARRA – American Recovery and Reinvestment Act – (Grant)

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- Ongoing record, including brief descriptions, of the project activity
 - Maintenance of quarterly reporting data for jobs created and retention of supporting documents (i.e., timecards and etc.)

Reporting of Award Funds

Sub-Recipients and Vendors associated with the award

When receiving Federal award dollars directly from federal governing agencies, the MAU is



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The primary recipient
receiving
reporting

- Report the identity of the vendor by the D-U-N-S number (the vendor is not required to have this number) or if they do not have this number, their name and zip code
- Report the amount of the total payment for the quarter
- Report the description of what was obtained in exchange for the payment

Reporting Requirements

ARRA awards are subject to more detailed and frequent reporting than other federal awards. Recipients of Recovery funds are required to submit estimates of jobs created and jobs retained for each project or activity in their recipient reports on a quarterly basis no later than the 10th day following the end of each quarter.

The Recovery.gov and FederalReporting.gov websites have posted the OMB Memorandums that describe Recipient Reporting Data Model, and the expectations and definitions for the tracking of job creation and job retention. The guidance defines jobs created or retained as those funded in the quarter by the Recovery Act (rather than across quarters.)

ARRA required information for reporting:

- Award type
- Award number
- Recipient DUNS number
- Recipient account number
- Recipient congressional district
- Funding agency code
- Awarding agency code
- Award date
- Amount of award
- CFDA number
- Program source (TAS) and subaccount number for program source (TAS)
- Total number of sub awards to individuals and the total amount
- Total number of payments to vendors less than \$25,000 and the aggregate amount of payments to each vendor



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- Total number of sub awards less than \$25,000 and the total amount
 - Award description
 - Project name or title
 - Project status
 - Total federal amount of ARRA funds receive and/or invoiced
 - Number of jobs (specific calculation rules have been given)
 - Description of jobs created
 - Quarterly activities & project description
 - Activity codes (NAICS or NTEE-NPC)
 - Total federal amount of ARRA expenditures
 - Total federal ARRA infrastructure expenditures (if applicable)
 - Infrastructure contact information (if applicable)
 - Infrastructure purpose and rationale (if applicable)
 - Primary place of performance (address and congressional district)
 - Recipient highly compensated officers (applicability, name and compensation)
 - Sub-recipient information
 - Award type
 - Award number
 - Recipient DUNS number
 - Amount of sub award
 - Amount of sub award disbursed
 - Sub award date
 - Sub award contact information
 - Sub recipient place of performance (contact information)
 - Sub recipient highly compensated officers (applicability, name and compensation) if the sub has a qualifying percentage of federal activity
 - Vendor information (if paid a single payment greater than \$25,000 in the reporting quarter)
 - Award number
 - Sub award number (if applicable)
 - Vendor DUNS number (*with the vendor registering this number with the CCR*) OR the vendor name and the vendor headquarter zip code plus the additional 4 digits (if you are missing either one these, it will cause an error)







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Example of how to calculate the FTEs (*this calculation is done by quarter, not cumulative across the project*):

Full Time Equiva

Total # of Hrs Worked & Funded by ARRA

