

BOBBY JINDAL
GOVERNOR



ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of Statewide Reporting and Accounting Policy

March 27, 2009

MEMORANDUM OSRAP 09-25

TO: Fiscal Officers
All State Agencies

FROM: Afranie Adomako, CPA
Director

SUBJECT: Coding Expenditures and Tracking Revenues Related to American Recovery and Reinvestment Act (ARRA) PL 101-576 (Stimulus Bill)

Attached is a memorandum from the Commissioner of Administration, Ms. Angele Davis, requiring all agencies to track all revenues and expenditures relating to the American Recovery and Reinvestment Act (ARRA) PL 101-576 Stimulus Bill. Please read this memorandum and follow the instructions as indicated.

If you have any questions concerning this memorandum, please call the OSRAP Help Desk at (225) 342-1097. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/index.htm>.

AA:dl

Attachments



State of Louisiana
Division of Administration
Office of the Commissioner

MEMORANDUM

TO: All Department Secretaries and Undersecretaries

FROM: Angele Davis 
Commissioner of Administration

DATE: March 24, 2009

SUBJECT: Procedures for Coding Expenditures and Tracking Revenues Related to American Recovery and Reinvestment Act (ARRA) PL 101-576 (Stimulus Bill)

It is critically important that all agencies accurately capture and maintain all records and documentation related to the American Recovery and Reinvestment Act (**ARRA**) in order for the State of Louisiana to successfully account for all funds received from the Federal Stimulus Bill.

Agencies should create and track any and all revenues and expenditures related to the Federal Stimulus Bill using **new Organization Codes** which will be hard coded to activity code "**ARRA**". Full and complete documentation and justification of all expenditures will be critical to securing federal dollars. In addition to the impact on expenditure budgets, there will also be revenue impacts related to the Stimulus Bill.

Identification of New Structure: All ISIS agencies are required to submit a schedule of all organization codes, both revenue and expenditure, used to track and/or report Stimulus Bill "**ARRA**" activity to OSRAP. **This will be submitted to James Lodge on an Excel spreadsheet when the initial request for new organizations is sent and updated as additional organizations are needed in AFS. Mr. Lodge's e-mail address is James.Lodge@la.gov.** See Example 1.

Budget: You will use new organizations to budget for the Stimulus Bill money. You should not use excess budget authority for the Stimulus Bill money. You should go through the BA-7 process and request new budget authority for this money. The revenue budget (RB) and expenditure budget (EB) documents you process in AFS should be coded with these **new revenue and expenditure organizations**.

To Secretaries and Undersecretaries

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Revenues: If your agency has revenues as a result of the Stimulus Bill, you must begin tracking these revenues by using new revenue organization(s) with “ARRA” hard-coded to the organization(s). See Example 2, revenue organization, attached. **NOTE: You do not need to use the same organization number, organization roll-up, or appropriation unit in this example.**

Expenditures: A new 'Activity Code' has been established in AFS to track expenditures related to Stimulus Bill. Agencies will need to establish new expenditure organizations to track new and/or supplemental Stimulus Bill awards. Agencies should establish separate organizations for each grant received from the Stimulus Bill. Please use the organization name field to describe the grant. See Example 3, expenditure organization, attached. **NOTE: You do not need to use the same organization number, organization roll-up, or appropriation unit in this example.**

If your agency has any expenditure related to the Stimulus Bill, you must enter “ARRA” in the **ACTV** field of any **AGPS** or **CFMS** document or the payment document (**PV**, **PVQ**, **PI**, **MW**, reclassification of **P3**, etc.) in AFS.

For purposes of internal tracking and reporting, agencies may wish to utilize other AFS fields (e.g. reporting category, sub-objects, etc.) to capture Stimulus Bill related expenditures, but such tracking must be in addition to the use of the new Organization code and the statewide activity code “ARRA” in AFS.

Agencies who do NOT utilize AFS must develop their own mechanism to capture Stimulus Bill related expenditures and report this information, upon request, to the Division of Administration (DOA).

Capital Outlay: Revenue and expenditure transactions for Capital Outlay projects **must** have “ARRA” in the activity field for all transactions related to the Stimulus (ARRA) Bill.

Payroll:

Activity Code: For ISIS HR Paid Agencies, the newly created activity code “ARRA” **must** be utilized if the employee's work is related to activity funded with Stimulus money.

Agencies not paid through ISIS HR must develop a mechanism for tracking this information and reporting to the Division of Administration upon request.

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Department and agency heads must disseminate this and all future communications from the Division of Administration to all business and administrative functional units (i.e. human resources, payroll, budget, accounting, etc.) within their agencies.

Thank you for your cooperation. Do not hesitate to contact me if you have questions or need further information.

Attachments

EXAMPLE 1

FY 2009 - FEDERAL STIMULUS BILL STRUCTURE

<u>FY</u>	<u>FUND</u>	<u>AGY</u>	<u>APPR UNIT</u>	<u>ORG#</u>	<u>ORG NAME</u>	<u>ORG TYPE</u>	<u>ACTIVITY</u>	<u>CFDA#</u>	<u>GRANT NAME</u>
09	900	900	006	F001	OSRAP-ARRA Lunch Prog Grant	1	ARRA	15904	Lunch Program
09	900	900	006	1001	OSRAP-ARRA Lunch Prog Exp	2	ARRA	15904	Lunch Program

Revenue Org Count: 1
Expenditure Org Count: 1
Total Count: 2

ORGANIZATION REQUEST FORM

CHECK ONE:

- New
 Change
 Inactivate / Delete

FISCAL YEAR (2) : 09 AGENCY (3) : 900 ORGANIZATION (4) : F001

ORGANIZATION NAME: (31)

OSRAP-ARRA LUNCH PROG GRANT

ORGANIZATION MANAGER: (12)

FUND (3): 900

LEVEL INDICATOR (2): 01

STATUS: A(A) ACTIVE (I) INACTIVE

ACTIVITY (4): **ARRA** FUNCTION (4):

REPORTING ORGANIZATIONS (4)

ORG 1: F001

ORG 2:

ORG 3:

ORG 4:

ORG 5:

ORG 6:

ORG 7:

ORG 8:

ORG 9:

ORG 10:

ORG 11:

ORG 12:

APPROPRIATION (3): 006

REPORTING CATEGORY (4):

CASH ACCOUNT (4): 6020

ORIGINAL FUND (3):

**RESPONSIBLE AGENCY (3): 900

ORGANIZATION TYPE (1): 1

LOUISIANA ORGANIZATION (5):

REMARKS: Setup to track Federal Stimulus Bill

DO NOT WRITE BELOW THIS LINE OSRAP USE ONLY

BUDGETING ORGANIZATION LEVELS

APPR ORG LEVEL 1 : 01

ALLOT ORG LEVEL 1 : 01

EXP BUDGET ORG LEVEL : __

REV BUDGET ORG LEVEL : __

MISCELLANEOUS INFORMATION

BUYER : __

INVENTORY IND : __

APPROVAL : __

JOB NO SPEND : __

JOB NO REVENUE : __

SUB ORG SPEND : __

SUB ORG REV : __

EXC BUDG PREP : __

**** You must complete OSIS form ISF027 if the Responsible Agency # and the header Agency # differ to ensure receipt of BUNDL reports by the Responsible Agency. Failure to do so will result in BUNDL reports being distributed to the header Agency only.**

Prepared By :

Date :

Approved By :

Date :

Title:

Office of Statewide Reporting:

Approved By :

Date :

Title:

ORGANIZATION REQUEST FORM

CHECK ONE:

- New
 Change
 Inactivate / Delete

FISCAL YEAR (2) : 09 AGENCY (3) : 900 ORGANIZATION (4) : 1001

ORGANIZATION NAME: (31)

OSRAP-ARRA LUNCH PROG EXP

ORGANIZATION MANAGER: (12)

FUND (3): 900

LEVEL INDICATOR (2): 03

STATUS: A(A) ACTIVE (I) INACTIVE

ACTIVITY (4): **ARRA** FUNCTION (4):

REPORTING ORGANIZATIONS (4)

ORG 1: 1000

ORG 2: SP01

ORG 3: 1001

ORG 4:

ORG 5:

ORG 6:

ORG 7:

ORG 8:

ORG 9:

ORG 10:

ORG 11:

ORG 12:

APPROPRIATION (3): 100

REPORTING CATEGORY (4):

CASH ACCOUNT (4): 6000

ORIGINAL FUND (3):

**RESPONSIBLE AGENCY (3): 900

ORGANIZATION TYPE (1): 2

LOUISIANA ORGANIZATION (5):

REMARKS: Setup to track Federal Stimulus Bill

DO NOT WRITE BELOW THIS LINE OSRAP USE ONLY

BUDGETING ORGANIZATON LEVELS

APPR ORG LEVEL 1 : 01

ALLOT ORG LEVEL 1 : 01

EXP BUDGET ORG LEVEL : __

REV BUDGET ORG LEVEL : __

MISCELLANEOUS INFORMATION

BUYER : __

INVENTORY IND : __

APPROVAL : __

JOB NO SPEND : __

JOB NO REVENUE : __

SUB ORG SPEND : __

SUB ORG REV : __

EXC BUDG PREP : __

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Prepared By :

Date :

Approved By :

Date :

Title:

Office of Statewide Reporting:

Approved By :

Date :

Title: