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## Accounting and Administrative Manual

### Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 1 of 10

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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/](http://www.dnb.com/US/duns_update/)
- Parent (Agency) D-U-N-S number
- Recipient CCR information
- CFDA number
- Recipient account number
- Project/Grant period

#### Acceptance of Award:

Before an MAU accepts ARRA funds, the MAU should communicate with the appropriate Principal Investigator (PI) and discuss with them the responsibilities of compliance. Through this



UNIVERSITY  
of ALASKA  
*Many Traditions One Alaska*

## Accounting and Administrative Manual Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 2 of 10

---

process, the PI will determine if the program is feasible. A deemed feasible award must then be approved by the appropriate MAU authority.

- University of Alaska Anchorage – Vice Provost of Research & Graduate Studies
- University of Alaska Fairbanks – Director of Grants & Contracts
- University of Alaska Southeast – Director of Grants & Contracts

With MAU approval, the award may be accepted contingent upon approval by the State Legislative Budget and Audit committee (LB&A). The MAU grant office must submit a copy of the award document and any supporting documentation (i.e. grant proposal) to the Statewide Budget Office. The Statewide Budget Office will schedule the award for consideration at the next available LB&A committee meeting. No expenditures may occur on any ARRA funded award until the LB&A committee has approved additional Federal Stimulus authority to accept the award.

Upon State approval, the grant should be set-up and monitoring immediately started. The Office of Management and Budget (OMB) issued memo M-09-21 stating the Prime Recipient is responsible for accurately reporting and maintaining records that identify the source and application of ARRA funds.

### Receipt of Funds:

ARRA funds are segregated from other monies according to accounting policies established by the Controller in July 2009.

### *Account Codes*

These account codes are setup and should be used for all ARRA funds:

- 9356 – ARRA funds received directly from the Federal Government
- 9332 – ARRA funds passed through from the State of Alaska
- 9490 – ARRA funds passed through entities other than the Federal Government and State of Alaska.

### *New Fund Types*

Restricted funds of an operating nature utilizing capital budget authority should be recorded in Fund 2/3 under new fund types:



**Accounting and Administrative Manual**  
Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 3 of 10

---

- 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)

*Ongoing Communications and Review with Principal Investigators*

Each MAU should establish a procedure to communicate on a regular basis with the PI. These communications are needs based to meet compliance and reporting requirements. These communications should ensure:

- ARRA funds are segregated
- Expenditures are closely aligned with agency approved budgets and work plans
- Timely spending of ARRA funds



**Accounting and Administrative Manual**  
Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 4 of 10

- 
- 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 classified as a prime recipient. The prime recipient is responsible for the reporting of all data required by the ARRA act, including the Federal Funding Accountability and Transparency Act (FFATA). Per the Federal guidance, the prime recipients may delegate certain reporting requirements to sub-recipients but that delegation must be made in time for the sub-recipient to prepare the reporting, including registering in the system. This delegation is discouraged. Payments made by a prime recipient of Federal award dollars can be classified into two categories – (i) payments to sub-recipients and (ii) payments to vendors. If the MAU is considered the prime recipient, it is *responsible* for reporting data on payments made to both sub-recipients and vendors.

- Sub-Recipient – is a non-federal entity that expends Federal awards received from another entity to carry out a Federal program but this does not include an individual who is a beneficiary of the program.
- Vendor – is a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of the Federal program. Vendors are not awarded funds by the same means as a sub-recipient and are not subject to the terms and conditions of the Federal financial assistance award.

Characteristics of a vendor that make it distinct from a sub-recipient:

- Provides the goods and services within normal business operations
- Provides similar goods or services to many different purchasers
- Operates in a competitive environment
- Provides goods or services that are ancillary to the operation of the Federal program; and
- Is not subject to compliance requirements of the Federal program



UNIVERSITY  
of ALASKA  
*Many Traditions One Alaska*

## Accounting and Administrative Manual

### Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 5 of 10

---

**The prime recipient must report the following data elements associated with any vendors receiving funds from the prime recipient for any single payments greater than \$25,000 in a reporting quarter (grants and loans only.):**

- 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 10<sup>th</sup> 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



UNIVERSITY  
of ALASKA  
*Many Traditions One Alaska*

## Accounting and Administrative Manual

### Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 6 of 10

---

- 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)



**Accounting and Administrative Manual**  
Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 7 of 10

---

- Product and service description
- Payment amount

The recipient reporting process is centralized at [www.FederalReporting.gov](http://www.FederalReporting.gov) for submission of all quarterly reports. There are three ways to submit the information (Web Form, Excel Spreadsheet, XML File Format). A suggested best practice is to use the Web Form process due to auto review systems built into the web portal.

*Job Estimation Principles*

Recipients are required to submit estimates of jobs created and jobs retained for each project or activity in their recipient reports. To provide this data, the recipient must evaluate the key principles for reporting estimates of jobs created and retained.

- Definitions of jobs considered to be created or retained:
  - A job created is a new position created by ARRA Funds and filled, or an existing unfilled position that is able to be filled due to ARRA Funds;
  - A job retained is an existing position that is now funded by the ARRA
- A funded job is defined as one in which the wages or salaries are either paid for or will be reimbursed with ARRA funds.
- Only compensated employment in the US or outlying areas should be counted.
- A job must be counted as either a job created or a job retained; it cannot be counted as both.
- The jobs number must be expressed as Full Time Equivalents (FTE).
- The Primary Recipient is required to report an estimate of jobs directly created or retained by project and activity or contract.
- Primary recipients of grants, cooperative agreements and loans must include an estimate of jobs created and retained on projects and activities managed by their funding recipients (the sub-recipients) in the numeric and narrative form.
- Recipients should not attempt to report the employment impact upon material suppliers and central service providers (the indirect job creation) or on the local community.
- Recipient required narrative on the employment impact should include a brief description of the types of jobs created or retained. Job titles, broader labor categories or recipient existing practice that identifies job duties may be used.
- Recipients must only report on projects and activities funded in part or in whole by the ARRA.



**Accounting and Administrative Manual**  
Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 8 of 10

---

- Recipients must be prepared to justify the estimated jobs.
- Recipients will have the ability to make corrections up until the start of the next reporting period.

*Reporting Deadlines*

Quarter Definition – Reporting periods have been defined by the ARRA as:

1. Quarter 1: January 1 – March 31
2. Quarter 2: April 1 – June 30
3. Quarter 3: July 1 – September 30
4. Quarter 4: October 1 – December 31

Deadline to Submit Reports – 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 10<sup>th</sup> day following the end of each quarter.

Recipients will have the ability to make corrections up until the start of the next reporting period. For example, from February 2, 2010 through March 31, 2010, recipients will have the ability to correct data for the quarter ending December 31, 2009. Also, a recipient may initiate a change to a prior period report (with the exception of a change in the number of jobs created) if they deem it appropriate and a material omission or misstatement. If you are making a change to a prior period report based on those criteria, you must provide documentation to the Agency to support such a change.

*Step-by-Step Instructions to Calculate Job Estimates*

The requirement for reporting estimates of the number of jobs is based on a simple calculation used to avoid overstating the number of other than FTE.

In order to perform the calculation, a recipient will need the total number of hours worked by employees for the reporting quarter in jobs that meet the definition of a job created or a job retained, as stated above. The MAU will also need the number of hours in a full-time schedule for the quarter. A best practice is to run the Browser report QMENU (or equivalent TOAD) to get the quarter data.

A full-time year around schedule is 2080 hours a year. Based on that annual amount of hours, the number of hours in a full-time schedule for a quarter is 520 hours (2080/4 quarters = 520) or 40 hours x 13 weeks = 520.





**Accounting and Administrative Manual**  
Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 9 of 10

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

<b>Full Time Equivalent Based on 40 hour work week</b>					
	Total # of Hrs Worked & Funded by ARRA				
FTE	= Quarterly Hours in a Full-Time Schedule				
	HOURS WORKED				
	YR	1st QTR	2nd QTR	3rd QTR	4th QTR
		1/10 - 4/1	4/1 - 7/1	7/1 - 9/30	10/1 - 12/31
Total	2080	520	520	520	520
Employee Names					
EE last name, first name 1		520	520	520	520
EE last name, first name 2		520	520	520	520
EE last name, first name 3		520	260	260	260
EE last name, first name 4		260	260	260	130
EE last name, first name 5		260	260	0	0
EE last name, first name 6		130	130	0	0
<b>TOTAL HOURS</b>		2210	1950	1560	1430
<b>FTE CALCULATED</b>		4.25	3.75	3	2.75

OMB ARRA Website: [http://www.whitehouse.gov/omb/recovery\\_default/](http://www.whitehouse.gov/omb/recovery_default/)

OMB Memorandum M-10-18: [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-08.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-08.pdf) December 18, 2009 memo updates guidance and changes process about calculating FTEs

OMB Memorandum M-10-05: [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-05.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-05.pdf)

OMB Memorandum M-10-03: [http://www.whitehouse.gov/omb/assets/memoranda\\_2010/m10-03.pdf](http://www.whitehouse.gov/omb/assets/memoranda_2010/m10-03.pdf)



UNIVERSITY  
of ALASKA  
*Many Traditions One Alaska*

**Accounting and Administrative Manual**  
Section 100: Accounting and Finance

**American Recovery and Reinvestment Act of 2009**  
No.: D-08

Date: 05/24/11  
Page: 10 of 10

---

OMB Memorandum M-9-21: [http://www.whitehouse.gov/omb/assets/memoranda\\_fy2009/m09-21.pdf](http://www.whitehouse.gov/omb/assets/memoranda_fy2009/m09-21.pdf)

Consolidated Review:

A review to ensure that the University, as a whole, is compliant with the requirements under section 1512 of the Recovery Act and the A-133 Audit Guidance will be done at the Systemwide level. Statewide Fund Accounting will review a PDF report copy created on FederalReporting.gov for all submissions by MAUs on a quarterly basis. These reports will be sent to Statewide Fund Accounting by the 10<sup>th</sup> day of the reporting period for each quarter.

Prior to the close of the quarterly ARRA correction period, Statewide Fund Accounting will advise MAUs of any data that requires changes or enhancement.

A graphical representation of the Reporting Timeline and Activities is available at this link:  
<https://www.federalreporting.gov/federalreporting/documentation/timeline.pdf>