



American Recovery and Reinvestment Act of 2009 Federal Stimulus Funding Accounting Policy for the State of Texas

Who should read

State agencies and institutions of higher education

Policy

To facilitate the American Recovery and Reinvestment Act of 2009 (ARRA) requirements for the use and subsequent reporting of stimulus funding, the Texas Comptroller of Public Accounts has established processes to record, track and report stimulus funds activity. The policy requirements address accountability and transparency needs by keeping the ARRA funds separate from other funding sources and by using additional coding requirements to identify stimulus activity. Any agency or institution receiving ARRA funds must use Appropriated Fund 0369 unless otherwise exempted. The grant information and project information is optional, but may be used to provide additional detail via the Uniform Statewide Accounting System (USAS) or external systems.

FMX

This document and any other Comptroller documents referenced are available on Fiscal Management's FMX Web site at fmx.cpa.state.tx.us/recoverypoli.

Last updated

Aug. 10, 2009

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Federal Accountability Standards

Background

The American Recovery and Reinvestment Act of 2009 is a bill enacted by the 111th United States Congress and signed into law by the President on Feb. 17, 2009. Section 1512 of the Recovery Act requires the Office of Management and Budget (OMB) to issue guidance on reporting requirements for stimulus funds.

On Feb. 18, 2009, the OMB issued Memorandum M-09-10: "Initial Implementing Guidance for the American Recovery and Reinvestment Act of 2009." An update was issued under Memorandum M-09-15 on April 3, 2009. Additional OMB guidance can be found at www.whitehouse.gov/omb/recovery_default.

In Memorandum M-09-15, the OMB asserts to federal agencies the required steps to meet crucial accountability standards.

Selected quotes

Transparency in reporting

Page 1 of the memorandum states:

The recipients uses of all funds are transparent to the public, and the public benefits of these funds are reported clearly, accurately and in a timely manner.

Non-Recovery Act vs. Recovery Act funds

Page 3 states:

Agencies cannot report administrative or incidental costs paid for by non-Recovery Act funds in a way that would make these costs look like Recovery Act funds.

Definition of recipient

Page 20 states:

*The Recovery Act defines "recipient" as any entity that receives Recovery Act funds directly from the Federal Government (including funds received through grant, cooperative agreement, loan or contract) other than an individual and includes a **State** that receives Recovery Act funds.*

Separate tracking

Page 38 states:

To maximize transparency of Recovery Act spending required by Congress and the Administration, agencies must not co-mingle Recovery Act funds with other funds in apportionment requests they prepare for OMB; and SF 133 budget execution reports. Within their financial systems, agencies must establish an internal fund code and separately track apportionments, allotments, obligations and expenditures related to Recovery Act funding.

Agencies in some cases may need to use Recovery Act funds in conjunction with other funds to complete projects. They may do so, but they must separately track and report the use of Recovery Act funds for these projects.

Comptroller Guidelines for Accounting of ARRA Funds

Introduction

State and federal oversight agencies have been assured that ARRA funds will be kept separate in the state of Texas. The Comptroller adopts the following accounting policies to facilitate accountability and transparency for the receipt and use of ARRA funds. ***Constant compliance with these policies is mandatory.***

Note: These guidelines are for the receipt and accounting of all ARRA stimulus funds the state has or will receive. These guidelines apply to ***all*** ARRA stimulus funds, regardless of whether the funds are held inside or outside of the State Treasury.

Responsiveness

Agencies and institutions should be aware of the significance of these guidelines. ***The Comptroller's office cannot overstate the importance of accountability and transparency related to the stimulus funds.***

As federal guidance continues to be refined, Comptroller policy will also evolve. Agencies and institutions should expect additional changes in state processes, procedures, reporting and even system requirements as more information becomes available.

Guidelines

Strictly adhere to federal guidelines

State agencies and institutions of higher education must strictly adhere to all guidelines of the Office of Management and Budget (OMB), Government Accountability Office (GAO), as well as all guidelines issued by the federal agencies disbursing ARRA stimulus funds.

Keep funds separate

All ARRA stimulus funds must be kept separate from other funds unless specifically instructed by the OMB, GAO or federal agencies to do otherwise.

Prepare for frequent audits

Prior to the arrival of ARRA stimulus funds, agencies and institutions should begin preparing for frequent audits by various federal and state entities.

Maintain the highest level of internal controls

Agencies and institutions must maintain the highest level of internal controls practicable over the receipt, accounting and distribution of ARRA stimulus funds.

Report waste, fraud and abuse

Agencies and institutions must report waste, fraud and abuse of ARRA funds to the appropriate authorities (state, federal, local) immediately upon detection of known acts.

Maintain documentation to support actions

Agencies and institutions must maintain adequate, descriptive and reliable documentation to support all actions occurring with ARRA stimulus funds.

Seek immediate guidance

Agencies and institutions who are unclear about the rules and policies surrounding the receipt, tracking, accounting, documenting and reporting of ARRA stimulus funds must seek immediate guidance from the federal authorities who are responsible for issuing the guidance. Agencies and institutions who have questions about state requirements must seek immediate guidance from the Comptroller's office or Legislative Budget Board, as applicable.

ARRA Tracking Requirements

Appropriated Fund 0369 must be used

The Comptroller's office has established Appropriated Fund 0369, the Federal American Recovery and Reinvestment Fund, to track the federal stimulus. The fund profile may be viewed in USAS on the Appropriated Fund Profile (D22). Agencies that anticipate receiving ARRA funds in the Treasury must create a Fund Profile (D23) for the Appropriated Fund 0369 according to established guidelines found in *USAS Coding Instructions* on FMX.

ARRA funds held outside the Treasury or in Treasury Safekeeping Trust or external federal trust accounts are not required to report through Appropriated Fund 0369. For other exemptions, see "Expenditure tracking in Appropriated Fund 0369 exemption request" section in this document.

Note: For questions related to the fund profile such as the appropriate GAAP fund type assignment, please contact your assigned financial reporting analyst.

Comptroller policy is to record revenue and expenditure activity directly in fund 0369

As previously stated, state and federal oversight agencies have been assured that ARRA funds will be kept separate in the state of Texas. All revenue and expenditure activity relating to ARRA funds that flow through the State Treasury must process through Appropriated Fund 0369. Limited exceptions may exist only if state law or other processes prohibit the initial use of Appropriated Fund 0369. Subsequent adjustment transaction will be required to reflect the revenue and expenditure activity in Appropriated Fund 0369.

Appropriated fund 0369 will be established in FY/AY 2009 and forward as ARRA funds remain available. ARRA reimbursements received for eligible payments in an appropriation year (AY) prior to 2009 must use AY 2009 or a more current appropriation year on any deposit or expenditure transfer into Appropriated Fund 0369. Depositing or transferring ARRA funds to a prior AY is allowed for grant activities complying with the General Appropriations Act 2007, Article IX-67, Section 17.04 (b) or General Appropriations Act 2009, Article IX-37, Section 8.02(d).

Note: Agencies and institutions may not transfer or deposit any non-ARRA funds into Appropriated Fund 0369. There is no exception to this prohibition.

Grant and project information may be provided

Each agency and institution may want to associate grant information on all ARRA revenue and expenditure activity that flows through the State Treasury. This may be accomplished by using the grant profiles in USAS. Project information may also be used within USAS or externally if additional detail-level information is needed for agency and institution tracking purposes.

See the “Policy on USAS Grant and Project Accounting for ARRA” section in this document for additional guidance.

Expenditure tracking in Appropriated Fund 0369 exemption request

For ARRA funds held within the Treasury, Comptroller policy requires all revenue and expenditure activity to be recorded in Appropriated Fund 0369. As previously stated, state and federal oversight agencies have been assured that the state of Texas will segregate ARRA funds from other funding sources. In limited circumstances and only upon written request from an agency or institution receiving ARRA funds, an exemption from this requirement may be granted by the Comptroller's office to exclude the recording of expenditure activity within Fund 0369. ***Such a written exemption request may only be submitted under extreme circumstances*** and must include supporting justification describing the undue hardship on the agency's or institution's resources.

Any exemption request submitted ***must include*** the following documentation:

- Identification of the affected ARRA federal program,
- Acknowledgement of the transparency and accountability requirements at the state and federal level,
- Full description of the program or technical limitation preventing the recording of expenditure activity within Appropriated Fund 0369,
- Estimate of resource time and cost required to comply with the stated policy,
- Acknowledgement that the agency is prepared to provide ARRA-related expenditure detail upon request to comply with all state and federal reporting and auditing requirements,
- A detailed sample report demonstrating how ARRA expenditures are uniquely identified at the agency level, and
- The agency head's signature on the exemption request.

Agencies and institutions must ensure that all ARRA-related expenditures remain uniquely identified within their internal accounting system if not tracked separately in USAS. **Exempted agencies and institutions must continue to record all ARRA federal revenue and ARRA-related pass-through amounts received in Appropriated Fund 0369 within USAS unless these funds are held outside the Treasury, in Treasury Safekeeping Trust or in external federal trust accounts.**

If the exemption request meets the requirements set forth above and the request is approved by the Comptroller's office, then ARRA funds received within Appropriated Fund 0369 may be transferred to another fund within the Treasury to allow for ARRA-related expenditure activity.

Receiving ARRA Funds

Record on the day funds are received

All ARRA funds received in the Treasury must be recorded in Appropriated Fund 0369 on the day the funds are received. Usual deposit rules apply. ARRA funds held outside the Treasury or in Treasury Safekeeping Trust or external federal trust accounts are *not* required to report through Appropriated Fund 0369.

Example for deposit and budget authority of ARRA funds into Appropriated Fund 0369

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
D, F	2, 8	195/Record Deposit of Revenue in Treasury	Determined by Agency	3XXX*	Determined by Agency**	0369	Determined by Agency
A	1	006/Adjust Expenditure Budget***	Determined by Agency	7000	Determined by Agency	0369	Determined by Agency
A	1	009/Adjust Revenue Budget***	Determined by Agency	3XXX*	Determined by Agency	0369	Determined by Agency

* 3XXX is appropriate *federal* receipt comptroller object.

** The grant number/phase and project number/phase are optional and may be inferred by the program cost account (PCA) or index code.

*** For fiscal 10-11, budget authority may already be established through the original budget set-up process. T-codes 006/009 are not applicable unless additional budget authority is needed above the originally established budget.

Note: ARRA funds *may not* be deposited or transferred to appropriation years prior to AY 2009.

Make correcting entries within three business days

If ARRA funds have been deposited in error into a Treasury fund other than Appropriated Fund 0369, correcting entries must be made to show revenue in Appropriated Fund 0369. Correcting entries must be made within three business days after original deposit.

Example to correct deposit of ARRA funds into Appropriated Fund 0369

Note: These actions may require appropriate budget entries.

Reversal of original deposit

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J	2, 8	195R/Record Deposit of Revenue in Treasury	Original Appropriation	Original Comptroller Object	Original PCA	Original XXXX	Original Fund

Transfer ARRA funds into Appropriated Fund 0369

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J	2, 8	195/Record Deposit of Revenue in Treasury	Determined by Agency	3XXX*	Determined by Agency**	0369	Determined by Agency

* 3XXX is appropriate *federal* receipt comptroller object.

** The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Note: This example shows T-code 195/195R, but if another T-code was used to make the original deposit, reverse the original T-code and use T-code 195 to transfer to Appropriated Fund 0369. Once the correcting entry is processed, budget entries may be required. See the “Example for deposit and budget authority of ARRA funds into Appropriated Fund 0369” for more information.

Pass-through within Appropriated Fund 0369

Pass-through of ARRA funds to other state agencies must occur within Appropriated Fund 0369. See Chapter 5 “Interfund Requirements for Annual Financial Reports” in the *Reporting Requirements for Annual Financial Reports (AFRs) of State Agencies and Universities* on FMX for additional information on RTIs and pass-through requirements.

Example for pass-through from transferring agency to receiving agency

Agency transferring funds

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
T	4	274/RTI – Estab Pass-Thru Accr'd Expend	Determined by Agency	7971, 7978	Determined by Agency*	0369	Determined by Agency

* The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Agency receiving funds (System generated)

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
G	W	273/RTI – Accrued Pass-Thru Rev	Determined by Agency	3971, 3978	Determined by Agency	0369	Determined by Agency

Direct Disbursement of ARRA Funds

Note: This section applies to all expenditures of ARRA funds where the expenditure of the funds occurs *after* the ARRA funds are received in the Treasury.

Make payments directly whenever possible

Agencies should make every effort to make payments directly from Appropriated Fund 0369 whenever possible.

Example for payment of expenditures

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
1, 2, 9, T	4	225/Establish Voucher Payable	Determined by Agency	Determined by Agency	Determined by Agency*	0369	Determined by Agency

* The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Reimbursement of State Expenditures with ARRA Funds

Reimbursements to be made on an exception basis only

As previously stated, agencies must make every effort to make payments directly from Appropriated Fund 0369. Limited exceptions may exist only if state law or other processes prohibit the initial use of Appropriated Fund 0369. Reimbursements of state expenditures with ARRA funds should be on an exception basis only.

Note: This section applies to all expenditures of ARRA funds where the expenditure of the funds occurs *before* the ARRA funds are received in the Treasury.

Expenditure transfer voucher requirements

As previously stated, agencies should make every effort to make payments directly from Appropriated Fund 0369 whenever possible. However, if agencies have already made expenditures from state funds that will be reimbursed with ARRA funds, agencies must process expenditure transfer vouchers (ETVs) to affect the reimbursement of state funds with ARRA funds:

1. Each ETV must be processed within three business days of the ARRA reimbursement being deposited in Appropriated Fund 0369, *and*
2. Each ETV must itemize each actual comptroller object and each payee who received a payment.

Note: If the payee is confidential, then the confidential indicator must be correctly entered in USAS. For further clarification, please see FPP E.045 *USAS Confidential Indicator* on FMX.

Summary expenditure transfer voucher requirements

The Comptroller's office will allow certain entitlement programs, programs with statutory restrictions or any other federal programs with confidentiality requirements to process the original payment from non-ARRA funding sources. To transfer these expenses to Appropriated Fund 0369, the expenditure transfer process may be done at a summary vendor level while using each specific comptroller object code. Summary vendor number 38880025705 may be used, or a federal program specific summary vendor number (if established) may be used. The summary transfer should be done as soon as administratively possible, but may occur not later than 10 days after month end. Summary level expenditure transfer vouchers may cross AYs, if applicable. Refer to the transfer steps below for the processing sequence.

The Comptroller's office will allow administrative costs (such as time and labor), when allowed by federal program, to process the original payment from non-ARRA funding sources. To transfer these expenses to Appropriated Fund 0369, a cost allocation of the administrative cost may be done at a summary level while using each specific comptroller object code. Summary vendor number 38880025705 must be used. The summary transfer should be done as soon as administratively possible, but may occur not later than 10 days after month end. Summary level expenditure transfer vouchers may cross AYs, if applicable. Refer to the transfer steps below for the processing sequence

The agency must receive approval from the Comptroller’s office before performing the summary level expenditure transfer vouchers. Any exemption request submitted ***must include*** the following documentation:

- Identification of the affected ARRA federal program,
- Full description of the program or technical limitation preventing the recording of detailed expenditure transfer activity,
- Estimate of monthly volume of expenditure transfer transactions and the resource time and cost required to comply with the stated policy,
- Acknowledgement that the agency is prepared to provide ARRA-related expenditure detail upon request to comply with all state and federal reporting and auditing requirements,
- A vendor-level sample report demonstrating how ARRA expenditures are uniquely identified, and
- The agency head’s signature on the exemption request.

Example of expenditure transfer from non-ARRA fund into Appropriated Fund 0369

Transfer of original expenditure

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J, K	4, 8	407/Expenditure Transfer-Out	Determined by Agency	Determined by Agency	Determined by Agency	XXXX	Determined by Agency

Transfer expenditure into Appropriated Fund 0369

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J, K	4, 8	408/Expenditure Transfer-In	Determined by Agency	Determined by Agency	Determined by Agency*	0369	Determined by Agency

* The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Cash transfer requirements

Note: This section is not applicable to all agencies. Contact your appropriation control officer before attempting these transactions.

Agencies may process cash transfers to other appropriated funds only if state law or existing processes do not permit payments to be directly made from Appropriated Fund 0369 or if an exemption request, as previously described, has been approved. Agencies may not transfer ARRA funds to non-ARRA funds more than three business days before distribution is expected.

For agencies temporarily processing ARRA expenses outside of Appropriated Fund 0369:

1. Agencies must establish one or more new “agency funds” through the D23 profile in USAS that maintain the cash separately from non-ARRA cash, *and*
2. Agencies must process expenditure transfer vouchers (ETVs) to record the expenditures under Appropriated Fund 0369:
 - Each ETV must be processed within three business days of the expenditure being made unless summary expenditure transfers are allowed as described above, *and*
 - Each ETV must itemize each actual comptroller object and each payee who received a payment unless summary expenditure transfers are allowed as described above. Remember, if the payee is confidential, then the confidential indicator must be correctly entered in USAS.

Example for transfer of cash to non-ARRA fund where original payment of expenditures occurs, then reverse cash transfer and move expenditure via ETV to Appropriated Fund 0369

Transfer cash to other non-ARRA fund

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J	5, 2, 8	403/Cash Transfer-In	Determined by Agency	Determined by Agency	Determined by Agency	XXXX	Determined by Agency
J	5, 2, 8	404/Cash Transfer-Out	Determined by Agency	Determined by Agency	Determined by Agency*	0369	Determined by Agency

* The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Establish budget authority in a non-ARRA fund

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
A	1	006/Adjust Expenditure Budget	Determined by Agency	7000	Determined by Agency	XXXX	Determined by Agency
A	1	009/Adjust Revenue Budget	Determined by Agency	Determined by Agency	Determined by Agency	XXXX	Determined by Agency

Pay expenditures from other non-ARRA fund

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
1, 2, 3, 9, T	4	225/Establish Voucher Payable	Determined by Agency	Determined by Agency	Determined by Agency	XXXX	Determined by Agency

Reverse transfer from non-ARRA fund to Appropriated Fund 0369

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J	5, 2, 8	403R/Cash Transfer-In	Determined by Agency	Determined by Agency	Determined by Agency	XXXX	Determined by Agency
J	5, 2, 8	404R/Cash Transfer-Out	Determined by Agency	Determined by Agency	Determined by Agency*	0369	Determined by Agency

* The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Transfer of original expenditure

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J, K	4, 8	407/Expenditure Transfer-Out	Determined by Agency	Determined by Agency	Determined by Agency	XXXX	Determined by Agency

Transfer expenditure into Appropriated Fund 0369

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J, K	4, 8	408/Expenditure Transfer-In	Determined by Agency	Determined by Agency	Determined by Agency*	0369	Determined by Agency

* The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Reverse budget authority in a non-ARRA fund

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
A	1	009R/Adjust Revenue Budget	Determined by Agency	Determined by Agency	Determined by Agency	XXXX	Determined by Agency
A	1	006R/Adjust Expenditure Budget	Determined by Agency	7000	Determined by Agency	XXXX	Determined by Agency

Example for transfer of cash to non-ARRA fund where original payment of expenditures occurs — Approved exemption request allows ARRA expenditures to remain outside of Appropriated Fund 0369

Transfer cash to other non-ARRA fund

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
J	5, 2, 8	403/Cash Transfer-In	Determined by Agency	Determined by Agency	Determined by Agency	XXXX	Determined by Agency
J	5, 2, 8	404/Cash Transfer-Out	Determined by Agency	Determined by Agency	Determined by Agency*	0369	Determined by Agency

* The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Note: Agencies experiencing cash flow issues related to these entries should contact their appropriation control officer.

Policy on USAS Grant and Project Accounting for ARRA

Grant and project level detail requirements

The USAS grant and project functionality is optional and available for agencies and institutions if further level of detail is needed.

Sample grant profiles

The following grant profiles could be used to track the specific sources of the stimulus money, requiring the grant number and phase on the associated USAS revenue and expenditure transactions. The grant number/phase may be inferred by the PCA or index code.

The Grant Type (D35) and Grant Category (D40) screens are centrally maintained profiles that are available for agency reference.

Establish grant awarded amount

Agencies and institutions using the USAS grant profiles may establish the amount awarded. Additional transactions can be performed as additional ARRA funds are received on the same grant. The transaction would be for the additional amount.

Establish or update grant budget

Doc Type	Batch Type	T-Code/Title	Appropriation	Comptroller Object	PCA	Appd Fund	Fund
U	1,3,5	720/Grant/ Project Expendable Budget	Determined by Agency	7000	Determined by Agency*	0369	Determined by Agency

* The grant number/phase and project number/phase are optional and may be inferred by the PCA or index code.

Grantor (D28)

```

TEXAS SD28          UNIFORM STATEWIDE ACCOUNTING SYSTEM  MM/DD/YY HH:MM PM
LINK TO:           GRANTOR PROFILE                          PROD

ACTION:   (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY:   (MUST BE IN D02 AGENCY PROFILE)
ID:

NAME:

ADDRESS 1:
ADDRESS 2:
ADDRESS 3:

CITY:           STATE:   ZIP CODE:

EFF START DATE:   EFF END DATE:   STATUS CODE:
LAST PROC DATE:

F1-HELP F3-END F4-INTERRUPT F6-PROCESS
    
```

Note: This profile contains the issuing federal agency.

Grant Number (D47)

```

TEXAS SD47          UNIFORM STATEWIDE ACCOUNTING SYSTEM  MM/DD/YY HH:MM PM
LINK TO:           GRANT NUMBER PROFILE                    PROD

ACTION:   (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY:   (MUST BE IN D02 AGENCY PROFILE)

GRANT NUMBER:
TITLE:

GRANT PH BUDGET LEVEL IND:  (Y OR N - CONTROL BUDGETS AT PHASE LEVEL)
GRANTOR ID:   CATEGORY:   GRANT TYPE:  S1
PRESS PF5 TO RETRIEVE ADDRESS FROM D28
ADDRESS 1:
ADDRESS 2:
ADDRESS 3:

CITY:           STATE:   ZIP CODE:

STATE MATCH PERCENT:   AWARD DATE:

AWARD CONTRACT NO:
MANAGER:

EFF START DATE:   EFF END DATE:   STATUS CODE:
LAST PROC DATE:

F1-HELP F3-END F4-INTERRUPT F5-ADDRESS F6-PROCESS
    
```

Note: Grant type may be **S1** for all ARRA funds.

Grant Control (29)

```

TEXAS S029          UNIFORM STATEWIDE ACCOUNTING SYSTEM  DD/MM/YY HH:MM PM
LINK TO:           GRANT CONTROL PROFILE MAINTENANCE/INQUIRY  PROD

ACTION:   (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY:   GRANT NO/PH:          GRANT TYPE:   (SYSTEM-GENERATED)
TITLE:

EXP POST LEVEL IND:      REV POST LEVEL IND:      GRANT CTL TYPE IND:
CASH CTL POST IND:      CASH CTL TYPE IND:      PROJ NO/PH:
SERV DATE CTL IND:      (Y OR N)          GRANT OBJ IND:
* * * * * BILLING INFO * * * * *
METHOD:   CYCLE:   MMDD: 1   2   3   4
OBJECT RANGE: -
          LOW:   HIGH:   RATE:
          LOW:   HIGH:   RATE:
* * * * * RECOVERY SEGMENT * * * * *
CUR DOC/SFX:   TC:   INDEX:   PCA:   AY:
COMP/AGY OBJ:   FUND:   DESC:
MP CODE:   AGY CD - 1:   2:   3:
FINAL SERV DATE:   STATUS CODE:
EFF START DATE:   EFF END DATE:   LAST PROC DATE:

F1-HELP F3-END F4-INTERRUPT F6-PROCESS
  
```

Note: The BILLING INFO and RECOVERY SEGMENT portions of the profile are not used. The billing method and cycle are set to 0.

Sample project profiles

The following USAS project profiles could be used to track the specific project uses of the ARRA money by the agency. The project number/phase can be inferred from the index, PCA or grant number/phase.

Project Type (D06)

```

TEXAS SD06          UNIFORM STATEWIDE ACCOUNTING SYSTEM  MM/DD/YY HH:MM PM
LINK TO:           PROJECT TYPE PROFILE  PROD

ACTION:   (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

AGENCY:   (MUST BE IN D02 AGENCY PROFILE)

PROJECT TYPE:

TITLE:

EFF START DATE:   EFF END DATE:   STATUS CODE:
LAST PROC DATE:

F1-HELP F3-END F4-INTERRUPT F6-PROCESS
  
```

Project Number (D42)

```

TEXAS SD42          UNIFORM STATEWIDE ACCOUNTING SYSTEM   MM/DD/YY HH:MM PM
LINK TO:           PROJECT NUMBER PROFILE                 PROD

ACTION:   (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)

          AGENCY:   (MUST BE IN D02 AGENCY PROFILE)

PROJECT NUMBER:
TITLE:

PROJ TYPE:   (MUST BE IN D06 PROJECT TYPE PROFILE)

PROJ PH BUDGET IND: (Y OR N - CONTROL BUDGETS AT PHASE LEVEL)

PROJECT MANAGER:
PHONE NO:

EFF START DATE:           EFF END DATE:           STATUS CODE:
                              LAST PROC DATE:

F1-HELP F3-END F4-INTERRUPT F6-PROCESS
  
```

Project Control (27)

```

TEXAS S027          UNIFORM STATEWIDE ACCOUNTING SYSTEM   MM/DD/YY HH:MM PM
LINK TO:           PROJECT CONTROL PROFILE                 PROD

ACTION:   (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGENCY:   PROJ NO/PH:           PROJ TYPE:   (SYSTEM-GENERATED)
TITLE:
GRANT NO/PH:           SERV DATE CTL IND:   (Y OR N)
EXP POST LEVEL IND:   REV POST LEVEL IND:   PROJ CTL TYPE:
***** BILLING INFO *****
BILLING TYPE:   METHOD:           CYCLE:   MMDD: 1   2   3   4
OBJ RANGE - LOW:   HIGH:           RATE:           CUST NO/MC:
***** BILLING CLASSIFICATION ELEMENTS *****
AGENCY:           CUR DOC/SFX:           TC:           INDEX:
PCA:           AY:           COMP/AGY OBJ:           FUND:
PROJ/PH:           GRANT/PH:           REF DOC/SFX:
MP CODE:           AGY CD - 1:           2:           3:           AGY GL:
***** RECOVERY CLASSIFICATION ELEMENTS *****
CUR DOC/SFX:           TC:           INDEX:           AGY GL:
PCA:           AY:           COMP/AGY OBJ:           FUND:           REF DOC/SFX:
MP CODE:           AGY CD - 1:           2:           3:           STATUS CODE:
EFF START DATE:           EFF END DATE:           LAST PROC DATE:

F1-HELP F3-END F4-INTERRUPT F6-PROCES
  
```

Note: The BILLING INFO, BILLING CLASSIFICATION ELEMENTS and RECOVERY CLASSIFICATION ELEMENTS portions of the profile are not used. Billing method and cycle should be set to 0, and type should be set as applicable.

For more information

For further information on grant and project structures in USAS, refer to *USAS Coding Instructions* on FMX or contact your assigned appropriation control officer.

Additional Reporting Requirements

More data may be required in the future

Agencies and institutions receiving ARRA funds may be asked to provide additional data to the Comptroller's office relating to the use of the funds for further accountability and transparency reporting.

The Comptroller's office may issue further instructions about reporting ARRA program detail in the future. The Comptroller's office may request information that is similar to, or supportive of, information that is concurrently being requested by federal agencies.

Begin planning now

Agencies and institutions must begin planning now for how they would provide additional information and/or information on a more frequent basis to the Comptroller's office, if additional reporting requirements are mandated in the future.

Comptroller Transparency Reporting

The Comptroller's office will soon be providing public access to the ARRA expenditure data collected in USAS and captured in Appropriated Fund 0369. The detail expenditure reporting will include USAS program description at the strategy level, expended amount, date or date range, comptroller object description and vendor name. For certain expenditures, only "Summary Cost Allocation" or "Confidential" vendor name will be displayed. Stay tuned for a future announcement regarding the reporting of this information.

Questions

Please direct questions about overall policy guidance to Rob Coleman at (512) 463-7630 or rob.coleman@cpa.state.tx.us.

Expenditure tracking in fund 0369 exemption and summary expenditure transfer requests should be submitted to texas.stimulus@cpa.state.tx.us.

For questions about USAS Fund Profile (D23) set up, please contact your financial reporting analyst.

For questions about deposit, budgetary or expenditure transfer transactions and USAS grant and project profile set up, please contact your appropriation control officer.