

**ARRA – American Recovery & Reinvestment Act –  
State Fiscal Stabilization Fund (SFSF) – Education Grant (84.394)**

- General Fund dollars swapped with federal dollars (RNA – Non-Grant Funds)
  - USD, MED, SDSU, SDSM&T, NSU, BHSU, DSU to receive stimulus dollars.
  - AES, CES, the Board office and the two special schools did not receive stimulus money.
  - Stimulus dollars for education (K-12 and higher ed) are stabilization dollars.
- **SEC. 14004. USES OF FUNDS BY INSTITUTIONS OF HIGHER EDUCATION.**
  - (a) In General- A public institution of higher education that receives funds under this title shall use the funds for education and general expenditures, and in such a way as to mitigate the need to raise tuition and fees for in-State students, or for modernization, renovation, or repair of institution of higher education facilities that are primarily used for instruction, research, or student housing, including modernization, renovation, and repairs that are consistent with a recognized green building rating system.
  - (b) Prohibition- An institution of higher education may not use funds received under this title to increase its endowment.
  - (c) Additional Prohibition- No funds awarded under this title may be used for--
    - (1) the maintenance of systems, equipment, or facilities;
    - (2) modernization, renovation, or repair of stadiums or other facilities primarily used for athletic contests or exhibitions or other events for which admission is charged to the general public; or
    - (3) modernization, renovation, or repair of facilities--
      - (A) used for sectarian instruction or religious worship; or
      - (B) in which a substantial portion of the functions of the facilities are subsumed in a religious mission.

**Central Accounting System (CAS)**

- Accounting for ARRA SFSF
  - Cannot co-mingle with other federal dollars or authority.
  - Company 2000 – new company to be used by all institutions and state agencies
  - Center – Source Code to be added to Center identifying SFSF funds.

Coding Position	1	2	3	4	5	6	7	8	9	10	11	12
Center	1	5	7	0	0	1	0	R	0	1	0	1
	Center						Spacer	Source			Sub-Fund	

- Account Coding

Expenditure		Revenue		Appropriation	
52R40109		4760000		72R40100	
3rd Digit	"R"	3rd Digit	"6"	3rd Digit	"R"
8th Digit	"Fiscal Year"				

- Company 2000 carry over for FY09. Authority in SB50 and the general fund appropriations moved to Company 2000 can be carried over. The rules that govern carryover procedures do not apply to anything identified in SB50.
- Draw Down of Federal Dollars
  - The Bureau of Finance and Management (BFM) will be responsible for drawing down SFSF dollars from the federal government.
- Caution Flag
  - Crosswalk on FTMFATA (Banner) to Company 2000 is at the Budgeted Center lever (i.e. 157001). Expenditures will need to be corrected (E-Document) from Center 157001 to Center 1570010R0101 by sub-object.

### **BANNER**

- Accounting for ARRA SFSF

- Fund – New fund for each institution to manage stimulus dollars.
  - 10XF99 (6 universities) 10XF96 (MED) [X=institution smart code]
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249997	USD	549997	NSU
249996	MED	649997	BHSU
349997	SDSU	849997	DSU
449997	SDSMT		

- BANK – a new Bank code has been established for each institution.

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2C	USD	5C	NSU
2D	MED	6C	BHSU
3C	SDSU	8C	DSU
4C	SDSMT		

- Off-set account code for BANK 1XXX

- 10XF99 ARRA - Institution
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102F98	MED	105F99	NSU
102F99	USD	106F99	BHSU
103F99	SDSU	108F99	DSU
104F99	SDSMT		

- Organization Code - Since this is a fund source swap from general fund appropriations, the same organization codes can be used.
- Attributes on FTMFATA:
  - State Center: STATECO – “2000” (New)
  - State Company and Special: STATESS – “R” (new)
  - State Account User: STATESU – “9” for FY09, “0” for FY10, “1” for FY11

- Budget
  - SFSF authority will be reported as the Federal Restricted on FZROBUD
  - SFSF authority will be loaded at the Budgeted Center level. 157001
  
- Caution Flags 
  - Stimulus funds are considered RST federal dollars (DLA)
  - Do not see any affect on GASB reporting.
  - Budget Roll – should not be any carryover from FY09
  - YR10 & YR20 posting – not recommended for stimulus dollars.

**ARRA – American Recovery & Reinvestment Act  
Non- State Fiscal Stabilization Fund (SFSF) Grants**

**BANNER**

- Accounting for Non-SFSF ARRA Grants
  - Fund(s) are to be established for the projects, following the setup for ARRA Grants.
  - FTMFATA needs to link the institution’s fund to the institution’s federal company on CAS.
  - Institutions may establish and assign an activity code for each project so assist in reporting the progress of each project. (Similar to the HEFF M&R projects).

**Central Accounting System (CAS)**

- Accounting for Non-SFSF ARRA Grants
  - Expenditure authority will be loaded in Company 2000 and the appropriate budget center. (1570 01)
  - Expenditures will interface from Banner to the institution’s federal company.
  - Expenditures are to be recoded or expenditure corrected to Company 2000 and the appropriate center with the identifying source code. 008 sub-fund AR (i.e. Center 1570010084R)

Coding Position	1	2	3	4	5	6	7	8	9	10	11	12
Center	1	5	7	0	0	1	0	R	0	1	0	1
	Center						Spacer	Source			Sub-Fund	

- Account Coding

Expenditure	Revenue	Appropriation
52R40109	4760000	72R40100
3rd Digit "R"	3rd Digit "6"	3rd Digit "R"
8th Digit "Fiscal Year"		

- Revenue coding may be posted directly to Company 2000