



**Office of Planning and Budget
ARRA Budget Directive:
Budgeting Recovery Funds**

Directive Reference:

ARRA BD_2009-01

Issue Date and Version:

04/24/2009 – v2

Included in HB 118 and HB 119

Federal Recovery Funds (FRF) included in the Amended FY 2009 (HB 118) and FY 2010 (HB 119) Appropriations Bills are classified as Federal Funds. These funds must be amended to the agency budgets as Federal funds to comply with the appropriations bills.

In order to identify these funds as Federal Recovery Funds process another amendment to de-amend from Federal funds and amend as Federal Recovery Funds.

New or Additional

An amendment should be submitted once grant approval is received for new or additional Federal Recovery Funds.

BudgetNet

Federal Recovery Funds must be amended into budgets in the same manner as all Federal Funds. Before processing the first amendment for Federal Recovery Funds, agencies must contact BudgetNet helpdesk to add CFDA numbers and names to the system. Additionally, you must identify the programs to which funds are being added.

BudgetNet has been modified to accommodate these Federal Recovery Funds. The Fund Distribution screen has a new column called 'Federal Recovery Funds' where these funds are entered by program/sub-program at the summary level. Once your entries are saved, click on the Federal Detail tab. On the screen that opens, the top section is the Schedule of Federal Funds detail, the bottom section is the Schedule of Federal Recovery Funds. Enter the Federal Recovery Funds by Catalogue of Federal Domestic Assistance (CFDA) number. When submitting the amendment, use the Federal and Other Funds (FOF) amendment type. Federal Funds, as well as Federal Recovery Funds, can be amended into your budget using the same amendment. The submit process has been modified to perform the proper checks for Federal

Recovery Funds. In addition, the BudgetNet extract for PeopleSoft has been modified to map recovery funds FS_TYPE to FS_CAT STIM1.

BudgetNet Reports

The following reports have been modified:

317 (09) – AOB Amendment – All Funds: shows a separate one-line summary for Federal Recovery Funds and is used for budgetary compliance purposes. Included at the program level are:

- All amendments;
- State funds details; and
- Summary of Federal, Federal Recovery, and Other funds.

316 (09) – AOB Amendment Federal and Other Funds - Detail – All Funds: shows a separate grouping for Federal Recovery Funds and tracked CFDA detail. This report should tie back in total to the three summary lines in report 317.

CFDA Numbers

New CFDA numbers for Federal Recovery Funds will be issued. However, some of the ARRA funds received thus far are identified by the old CFDA numbers. Since two separate federal funds groupings have been set-up – Federal Funds and Federal Recovery Funds – they will be reported separately even though they have the same CFDA numbers.

This section on “CFDA numbers” is intended as advice for agencies to use when separating their ARRA funding from normal grant funding, since early ARRA fund allocations because there was no unique CFDA number. The Federal Recovery Funds are identified with different Treasury Appropriation Funds Symbols (TAFS) for the Federal Agency (unless a waiver is granted) and Treasury Account Symbols (TAS) from which the funds are issued to the recipient. Consequently, ARRA funding could be identified using the unique TAFS and/or TAS identifiers

Future Budgets

Federal Recovery Funds will be included in the planning and budget development process.