<u>Using Projects and WBS Elements for Federal Grant Reporting of American Recovery and Reinvestment Act (ARRA)</u>

A project definition must be established for each ARRA grant award. ARRA funds must have a separate set of statistical WBS elements established.

Projects must be established prior to submitting the Arkansas Reporting Form for American Recovery and Reinvestment Act of 2009 to the DFA Office of Intergovernmental Services. The project definition will be used as the unique tracking number by the Office of Intergovernmental Services. A new profile "R" has been created to assist in tracking the activity.

The following instructions should be used by all agencies (except the Department of Health and the Department of Human Services) to set up projects and WBS elements.

You must put a WBS element on every revenue, expense and transfer transaction that is related to a grant. A separate WBS element must be established for each of the following: revenue (R), expense (E) and payments to sub-recipients (S).

For construction projects, use the R profile with a non-statistical WBS element.

Project Definition:
> **R.####.ARRAXXXXXXXXXXX**
> - First digit (alpha) is the **Project Profile**. This code must match the Project Profile code entered in the Create Project screen. (F for Federal grant, R for Recovery Act, P for private foundation, S for State, O for other).
> - Next four digits (numeric) are the **business area**. (For example 0610)
> - Next four digits will be ARRA
> - Next five digits will be the Recovery Act title which will be chosen from the table that follows these instructions
> - Next four digits will be the sequential grant number under that particular title (i.e. the first project set up under Title I will be 0001, the second 0002, etc.; the first project set up under Title II will be 0001, the second 0002, etc.)
> - Final two digits will be state fiscal year (i.e. 09)

The **name** of the Project Definition should be the name of the grant as it appears in the Catalog of Federal Domestic Assistance.

The Person Responsible field (searchable) should be the **U.S. grantor agency**.

The Applicant Number field (searchable) should be the **CFDA number**. (Enter 88888 if CFDA number is not published at this time, then reset this field to the actual CFDA number when it becomes known)

Start date and Finish date should be the start and finish dates of the grant award.

Agencies must use the hierarchy structure provided in AASIS for WBS elements. This hierarchy will enable both the Schedule of Expenditures of Federal Awards to be prepared and the reporting of expenditures for each of the projects/activities to Recovery.gov. The hierarchy is established by entering a number in the level field of the WBS element.

Level 1 WBS Element: (Level 2 WBS Elements will be rolled up for reporting purposes to this level so Level 1 WBS Elements should not be used when posting transactions)
> **R.####.ARRAXXXXXXXXXXX**
> - First digit (alpha) is the **Project Profile**. This code must match the Project Profile code entered in the Create Project screen. (F for Federal grant, R for Recovery Act, P for private foundation, S for state, O for other).
> - Next four digits (numeric) are the **business area**. (For example 0610)
> - Next four digits will be ARRA
> - Next nine digits will be activity description (i.e. activity is Home Remodel and Update so use HOMEREMDL)
> - Final two digits will be state fiscal year (i.e. 09)

Level 2 WBS Element: (Level 2 WBS Elements should be used when posting transactions)
   R.####.ARRAXXXXXXXXXXX

- First digit (alpha) is the **Project Profile**. This code must match the Project Profile code entered in the Create Project screen. (F for Federal grant, R for Recovery Act, P for private foundation, S for state, O for other).
- Next four digits (numeric) are the **business area**. (For example 0610)
- Next four digits will be ARRA
- Next two digits will be an abbreviation of the activity description (i.e. activity is HOMEREMDL so use HR)

For agencies that have the grant award number prior to receipt or expenditure of funds, the following applies:
- Next six digits will be the grant award number
- Next two digits will be state fiscal year (i.e. 09)
- Final one digit will be one of the following E, R or S (E for expenditures, R for revenue and S for payments to sub-recipients)

For agencies that do not have the grant award number prior to receipt or expenditure of funds, the following applies:
- Next five digits will be CFDA number
- Next one digit will be 1 for award 1 or 2 for award 2, etc.
- Next two digits will be state fiscal year (i.e. 09)
- Final one digit will be E, R or S (E for expenditures, R for revenue, and S for payments to sub-recipients)

See example after table of Recovery Act titles.

Once your agency receives the grant award number, new WBS elements must be established using the grant award number and expense error corrections and revenue receipt corrections processed to move the activity to the correct WBS element.

Please continue to use the normal naming convention and statistical WBS elements for grants that are not part of ARRA.

American Recovery and Reinvestment Act (ARRA) Project Definitions List

All Project Definitions shall be in the format R.BBBB.ARRATTTTT000iYY where:

R. = R (to designate the project as federal)

BBBB = the four digit Business Area number of the agency

ARRA = ARRA to designate American Recovery and Reinvestment Act of 2009

TTTTT= The letter T followed by the four digit ARRA Title number as a Roman Numeral with preceding zeros as need (i.e. T000I for Title I)

000i= the four digit sequential grant number under that particular title filled with zeros as necessary (i.e. 1st project set up under Title I will be 0001, the second 0002, etc.)

YY= the two digit year

Program	5 digits	For SFY09	For SFY10	For SFY11
Title I	T000I	R.BBBB.ARRAT000I000i09	R.BBBB.ARRAT000I000i10	R.BBBB.ARRAT000I000i11
Title II	T00II	R.BBBB.ARRAT00II000i09	R.BBBB.ARRAT00II000i10	R.BBBB.ARRAT00II000i11
Title III	T0III	R.BBBB.ARRAT0III000i09	R.BBBB.ARRAT0III000i10	R.BBBB.ARRAT0III000i11
Title IV	T00IV	R.BBBB.ARRAT00IV000i09	R.BBBB.ARRAT00IV000i10	R.BBBB.ARRAT00IV000i11
Title V	T000V	R.BBBB.ARRAT000V000i09	R.BBBB.ARRAT000V000i10	R.BBBB.ARRAT000V000i11
Title VI	T00VI	R.BBBB.ARRAT00VI000i09	R.BBBB.ARRAT00VI000i10	R.BBBB.ARRAT00VI000i11
Title VII	T0VII	R.BBBB.ARRAT0VII000i09	R.BBBB.ARRAT0VII000i10	R.BBBB.ARRAT0VII000i11
Title VIII	TVIII	R.BBBB.ARRATVIII000i09	R.BBBB.ARRATVIII000i10	R.BBBB.ARRATVIII000i11
Title X	T000X	R.BBBB.ARRAT000X000i09	R.BBBB.ARRAT000X000i10	R.BBBB.ARRAT000X000i11
Title XII	T0XII	R.BBBB.ARRAT0XII000i09	R.BBBB.ARRAT0XII000i10	R.BBBB.ARRAT0XII000i11
Title XIII	TXIII	R.BBBB.ARRATXIII000i09	R.BBBB.ARRATXIII000i10	R.BBBB.ARRATXIII000i11
Title XIV	T0XIV	R.BBBB.ARRAT0XIV000i09	R.BBBB.ARRAT0XIV000i10	R.BBBB.ARRAT0XIV000i11

EXAMPLE

Department of Energy
Business Area 0999
CFDA Number   81.042
CFDA Title   Weatherization Assistance for Low Income Persons
Title VII under Recovery Act

Multiple projects/activities under CFDA 81.042, Grant Award 123456

Agencies will need to use the hierarchy structure for WBS elements to track each of the following projects/activities:

- Home Remodel and Update (pymts to subs) – payments to non-State subs will be coded to commitment item 04 by using Assistance, Grants and Aids Expense GL (after transfer of CI 52 to sub-funds center). Transfers to State agencies will be coded to 6061009800 Inter Agency Federal ARRA Act Transfer Out GL.   Additional soft data will need to be reported such as number of jobs created, number of jobs saved, etc.

- Consumer Education (training performed by employees) – payments will be coded to commitment items 00, 02, 03 and 10 by using Salary Expense GL and other appropriate expense GL codes tied to the appropriate commitment item (after transfer of CI 52 to sub-funds center).

- Education (pymts to subs) – payments to non-State subs will be coded to commitment item 04 by using Assistance, Grants and Aids Expense GL (after transfer of CI 52 to sub-funds center). Transfers to State agencies will be coded to 6061009800 Inter Agency Federal ARRA Act Transfer Out GL. Additional soft data will need to be reported such as number of jobs created, number of jobs saved, etc.

Project Definition R.0999.ARRAT0VII000109 for your unique tracking number with the following WBS elements set up within the project:

Level 1 WBS Element R.0999.ARRAHOMEREMDL09

Level 2 WBS Element R.0999.ARRAHR12345609S
Level 2 WBS Element R.0999.ARRAHR12345609R

Level 1 WBS Element R.0999.ARRACONSUMRED09

Level 2 WBS Element R.0999.ARRACE12345609E
Level 2 WBS Element R.0999.ARRACE12345609R

Level 1 WBS Element R.0999.ARRAEDPAYMENT09

Level 2 WBS Element R.0999.ARRAEP12345609S
Level 2 WBS Element R.0999.ARRAEP12345609R

Using Internal Orders for Federal Grant Reporting of American Recovery and Reinvestment Act

American Recovery and Reinvestment Act (Recovery Act) funds must have a separate set of Internal Orders established. The following instructions should be used by the Department of Health and the Department of Human Services

Using transaction code KOH1, create an alternate Internal Order Group outside of the standard Arkansas hierarchy using the four digits of your agency code followed by ARRA. This will allow for ease of reporting Recovery Act funds separately from other federal funding.

Using transaction code KO01, create separate Internal Order numbers to identify Recovery Act receipt, expenditure and transfer transactions. Use the Internal Order numbering and description conventions required for your particular agency needs adding ARRA to signify Recovery Act. Attach the Internal Orders to the standard order hierarchy ARK_ORDERS and to the alternate group xxxxARRA you created in the previous step.

ARRA Project Definition/WBS Element Worksheet

Agency _____ BA#_____

Federal Award Number: _____ CDFA# _____

Awarding Agency: _____

Project Definition:

	BA#					ARRA Title Number				Award Seq. #			SFY	
R.		A	R	R	A	T								

Project Title:

Level 1 WBS Element:

	BA#					Activity											SFY	
R.		A	R	R	A													

Level 2 WBS Element: Awarded

	BA#					Activity		Award Number					SFY		E,R,S
R.		A	R	R	A										
	BA#					Activity		Award Number					SFY		E,R,S
R.		A	R	R	A										
	BA#					Activity		Award Number					SFY		E,R,S
R.		A	R	R	A										

Level 2 WBS Element: Not Yet Awarded

	BA#					Activity		CFDA #					Seq.	SFY		E,R,S
R.		A	R	R	A											
	BA#					Activity		CFDA #					Seq.	SFY		E,R,S
R.		A	R	R	A											
	BA#					Activity		CFDA #					Seq.	SFY		E,R,S
R.		A	R	R	A											

If additional WBS elements are required, use additional sheet.　　　　　_____ of _____