

ARS □ **NIFA** □ **ERS** □ **NASS**

Bulletin

Title: Funds Control for ARRA Funds

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This bulletin provides instructions for tracking the American Recovery and Reinvestment Act (ARRA) Funds.

The following are the Procedures for Tracking American Recovery and Reinvestment Act (ARRA) Funds within the Financial Management Division.

All ARRA funds appropriated to the Agricultural Research Service (ARS) under the ARRA appropriation (12 9/0 1402) will be centrally tracked at Headquarters.

Funds will be allocated in full to the Area, by location, when work on the project is ready to start and actual costs can begin to be incurred.

Responsibilities

- A. Budget and Program Management Staff will allocate the funds when notified the project has been approved.
- B. Director, Facilities Division (FD) (or designee) will:
 - 1. Act as the allocation holder and Program Manager.
 - 2. Designate someone to review quarterly status of funds reports provided by the Financial Management Division (FMD).
 - 3. Approve projects and request allocation of funds when a project is ready to begin.
- C. Director, FMD (or designees) will:
 - 1. Monitor all aspects (allocation, obligation, disbursement and closeout) of status of funds for each project.
 - 2. Work with the FD and the National Finance Center to resolve issues or discrepancies on the status of funds report as applicable.
 - 3. Assign and establish account codes in the Financial Management Modernization Initiative (FMMI).
 - 4. Establish financial plans for each project as the funds are allocated.
 - 5. Maintain a status of funds report for each project.
 - 6. Reconcile obligations and disbursements to the official accounting system FMMI on a weekly basis, providing copies quarterly to FD.
 - 7. Maintain a summary spreadsheet of all projects which includes the total obligations and disbursements by project and congressional district.

8. Obligation and disbursements are reported on a weekly basis via the Financial and Activity Report to the Department of Agriculture's Office of the Chief Financial Officer.
9. Check the Recovery.com website to ensure the ARS data is reflected as reported.

Account Code Format is:

0501225006 –

0 – the fiscal year

50 – Recovery Funds

1225 – Beltsville Area

006 – Unique sequential number

References:

ARS Policy & Procedure 325.1, Funds Control at the Operating Level

<http://www.afm.ars.usda.gov/ppweb/PDF/325-01.pdf>

OMB guidance M 10-14, March 22, 2010 (latest update)

[http://www.whitehouse.gov/omb/assets/memoranda 2010/m-10-14.pdf](http://www.whitehouse.gov/omb/assets/memoranda%2010/m-10-14.pdf)

Effective Dates: These procedures will remain in effect until all ARRA funds are obligated and expended.

/s/

S.M. HELMRICH

Director

Financial Management Division