

## **American Rescue Plan of 2021 – Instructions for Institutions**

The American Rescue Plan of 2021 was adopted by Congress earlier this year and will provide significant federal funding to the state through various programs. The General Assembly enacted a specific appropriation to be utilized for these funds for FY22 in the DFA – Disbursing Officer Act, 997 of 2021, Section 38.

Pursuant to special language in Section 39 of Act 997, “All appropriation and expenditures for funding received for the American Rescue Plan Act of 2021 shall be expended using the American Rescue Plan Act of 2021 Appropriation Sections as authorized in this Act.”

### **Business process for the Appropriation:**

The special language above will require institutions who receive notice of a direct award of federal funding through the American Rescue Plan Act to submit a request for appropriation through the DFA - Office of Budget for prior PEER/ALC approval. Institutions shall not utilize existing appropriation to expense these federal funds.

These requests will require information on the amount and nature of the federal grant as well as any other information required by DFA. Institutions should be prepared to explain and justify the request as needed.

Federal funding provided under any other act of Congress should be appropriated using either existing institution budgets or utilizing the Miscellaneous Federal Grant appropriation in the DFA Disbursing Officer Act.

### **The following items will be needed to process the requests for appropriation to the DFA – Office of Budget:**

- 1. The American Rescue Plan Request Form FY22 (Attachment A)**
- 2. A copy of the award letter or grant**
- 3. A plan stating the amount and use of the funds**

DFA-Office of Budget will review the request form to ensure information matches the award letter or grant provided by the institution.

**Business process for the Funding:**

1. Upon ALC approval, DFA will process the appropriation transfer from the American Rescue Plan (ARPA) holding fund to the cash fund(s) created specifically for the institution:
2. When institutions are ready to draw funds, they shall first submit an email to the DFA-OA Service Bureau with the following:
  - Deposit form **(Attachment C)**
    - Cash GL - 1100002000
    - ARPA FEDERAL GRANTS/REIMBURSEMENTS – 4050007000
  - Direct Invoice Processing Form **(Attachment D)**
    - Using the institution as the payee, the vendor number from your normal General Revenue Reimbursement Form. This will record the expenditure in the cash fund to be reported to ALC. Use the following GL expense codes:
      - 00 C&U Regular Salaries ARPA – 5010001998
      - 01 C&U Extra Help ARPA – 5010002999
      - 03 C&U Personal Services Match ARPA – 5010019999
      - 02 C&U Operating Expense ARPA – 5130016999
      - 09 C&U Conf Travel ARPA – 5130000100
      - 10 C&U Prof Fees ARPA – 5130000200
      - 11 C&U Capital Outlay ARPA - 5130000500
      - 04 C&U Student Aid ARPA – 5100001200
      - 04 C&U Revenue Loss ARPA – 5110014100
      - 04 C&U Reimb Indirect Cost ARPA – 5080021100
      - Other GLs can be created with justification
3. DFA will create the deposit slip and send a copy to the institution.
4. DFA will create the direct invoice in AASIS to reflect the expenditures that will be incurred by the institution.
5. Upon receipt of both the Deposit form and the Direct Invoice Processing Form, the institution shall initiate the draw from G5 for the ARPA funding. No draw shall be made prior to these two forms being received back from DFA.
6. The institution shall provide documentation to DFA of the actual draw from the G5 system documenting the date and time of the draw.

**DISCLAIMER:** Due to institutions operating the ARPA funding from commercial bank accounts that they directly control, DFA has no way of knowing if the institutions has drawn and spent funds prior to forms being submitted to DFA. This will only provide oversight of the expenditures that have occurred after the forms are submitted.

**IMPORTANT NOTE FOR INSTITUTIONS:** These expenditures are not eligible for reimbursement with general revenue dollars and should not be submitted on any future BSEG file. We suggest you segregate these expenses somehow in your system to avoid any issues.

**AMERICAN RESCUE PLAN ACT OF 2021 PROGRAM APPROPRIATION  
AND PERSONNEL AUTHORIZATION REQUEST  
SECTION 38 OF ACT 997 OF 2021**

Agency: \_\_\_\_\_ Business Area Code: \_\_\_\_\_

Program Title: \_\_\_\_\_

Granting Organization: \_\_\_\_\_ CFDA #: \_\_\_\_\_

Effective Date of Authorization: \_\_\_\_\_ Beginning: \_\_\_\_\_ Ending: \_\_\_\_\_

Purpose of Grant / Reason for addition or change (include attachments as necessary to provide thorough information):

**American Rescue Plan Act Program Funding**

Func. Area: \_\_\_\_\_ Fund Code: \_\_\_\_\_ Direct Funding: \_\_\_\_\_  
Funds Center: \_\_\_\_\_ Internal Order/WBS Element: \_\_\_\_\_ Steering Comm. Approved: \_\_\_\_\_

	Program Funding Amount
Regular Salaries	
Extra Help	
Personal Services Matching	
Operating Expenses	
Conference & Travel Expenses	
Professional Fees	
Capital Outlay	
Data Processing	
Grants and Aid (CI: 04)	
Other:	
Other:	
<b>Total</b>	\$ -

Anticipated Duration of Federal Funds: \_\_\_\_\_

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**DFA IGS State Technology Planning Date**  
Items requested for information technology must be in compliance with Technology Plans as submitted to DFA IGS State Technology Planning.

**Positions to be established: (list each position separately)**

\* unclassified positions only

Org Unit	Pers Area	Pers SubArea	Cost Center	Position Number	Cmnt Item	Position Title	Class Code	Grade	Line Item Maximum *

**State funds will not be used to replace federal funds when such funds expire, unless appropriated by the General Assembly and authorized by the Governor.**

Approved by:

\_\_\_\_\_  
Cabinet Secretary/Agency Director Date

\_\_\_\_\_  
Office of Budget Date

\_\_\_\_\_  
Office of Personnel Mgmt Date



**Department of Finance & Administration  
Office of Accounting**

*REVENUE RECEIPTS DEPOSIT (FOR SERVICE BUREAU AGENCIES ONLY)*

Date: \_\_\_\_\_  
Agency: \_\_\_\_\_  
Page: \_\_\_\_\_ of \_\_\_\_\_

Treasury Deposit?

**Receipts (Receipts Tab)**

Revenue GL Account	Amount	Receipt Recipient	Ref (Check #)	Cost Ctr	Internal Order	WBS Element
<b>TOTAL</b>						

**Cash Journal Clearing (Payments Tab)**

Cash GL Account	Amount	Business Area	Fund
1100001004			
<b>TOTAL</b>			

**Agency Contact Information:**

Contact Name: _____	Email: _____
Telephone: _____	Fax: _____
Address: _____	

<b>DFA Use Only:</b>	Cash Journal No. : _____	Date: _____
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TC – FBCJ Revised November 2005

**Please Remit Form to:**

Office of Accounting Service Bureau, P.O. Box 3278, 1509 West 7<sup>th</sup>, Suite 100, Little Rock, AR 72203

**E-Mail:** [SB-ACCOUNTING@DFA.STATE.AR.US](mailto:SB-ACCOUNTING@DFA.STATE.AR.US)    **Fax:** (501) 682-2166    **Telephone:** (501) 682-1915



Department of Finance and Administration  
**Office of Accounting**  
**Direct Invoice / Credit Memo - Form F10001**

BASIC DATA				REMIT TO:		
Vendor No:		Invoice Date:		Payee:		
Transaction:		Posting Date:		Address:		
Reference:		Invoice Amount:		City:		
Calculate Tax:	Yes      No			State:	ZIP Code:	

TAX AND WITHHOLDING			DETAILS		
Tax Code:		Withholding Code:		Assignment (Invoice #):	Business Area:

ONE TIME VENDOR DATA				PAYMENT DATA		
Name:				Payment Terms:		
Address:				Payment Method:	Payment Method Supplement:	
City:	State:	ZIP:		House Bank:		
Cont. Key (CK/SAV):	Tax ID:			Payment Block:		
Bank Key (Rtg. No.):				Payment Reference:		
Bank Account:				Invoice Reference:		

MANUAL CHECK ONLY			DETAILS		
Check Number:			Cash GL Account:		
Check Date:			Check Amount:		

EXPENSE DETAIL								
Line No.	GL Account	Amount	Tax Code	Cost Center	WBS Element	Internal Order	Earmarked Funds	Text
1								
2								
3								
4								
5								
<b>TOTAL</b>								

Date:		
Signature:		

**CHECK BOX IF 2ND PAGE USED**

Page  Out Of  (R 02/19/2014 by TNLEITMEYER)

**Remit Form to:**  
**Office of Accounting Service Bureau**, PO Box 3278, 1509 West 7th, Room 100, Little Rock, AR 72203  
**E-Mail:** SB-ACCOUNTING@DFA.STATE.AR.US | Telephone: (501) 682-1675 | Fax: (501) 682-2166

DFA Accounting Only	
Invoice Document Number:	