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Mark A. Kaiser
Director

MEMORANDUM

TO: State Agencies
FROM: OA/Accounting
DATE: June 29, 2009
RE: SAM II Tracking of ARRA Expenditures – Part II

As many agencies are beginning to receive and spend funding from the American Recovery and Reinvestment Act (ARRA) of 2009, here is some additional information and reminders for tracking of these funds:

Coding of Payments

The stimulus sub-object code must be coded on all payment and correction documents. Accurate coding is necessary to report information correctly on the Missouri Accountability Portal (MAP) and to track cost for reporting to the Federal Government. Much of the stimulus funding being received is just additional funding for grants currently being received by Missouri, so agencies need to be careful when coding these documents to minimize the number of corrections.

Corrections

If a check has not been issued, the agency is to correct using a modifying PV document. If a check has been issued, the agency is to correct using the **Referencing Journal Voucher (JVR)**. The JVR requires a separate line for each correction needed. The JVR document will require the agency to put the document being corrected in the Ref Document field. Summary JV documents are **not** allowed to correct stimulus related expenditures, with the exception of fixing Fiscal Year 2009 payroll salary expenses. For the summary JV document to correct the payroll expenditure, please use "PR09" prefix. If received, agencies can disregard the workflow message that the "PR09" prefix is not valid.

Fringe benefit corrections needed for the Fiscal Year 2009 payroll will need to be done on a TV document. Agencies are requested to submit the correcting information to OASAMIITVDOCS mailbox and cc: Libbie Farrell. Corrections need to be received by July 15th so they can be processed before the close of Fiscal Year 2009.

Agencies can use automatic document numbering for the JVR document. The prefixes used on the JVR document are the same as those used for the JV document. The JVR document can also be used for any other correction that would be done on a JV document.

OA/Accounting will be monitoring stimulus activity on a daily basis and will be contacting the agencies with questions to determine if payments need correction. If your agency would like to provide contact information for a couple of individuals that should be contacted with questions, please submit this information to the OASAMIICentralAcct mailbox.

STIM Records

Agencies can enter these online or they can submit the information via interface. The interface layout can be found at <http://www.mo.gov/mo/samii/fin/ii/>. We intend to update the pillar drop down box with the next GUI posting to read "Information/Transportation/Infrastructure". This is intended for those that have infrastructure payments, but the infrastructure is not related to information technology or transportation.

Budget Stabilization

In order to track budget stabilization expenditures, we have set up the sub-object codes 5X and 5Y for Budget Stabilization and Budget Stabilization-Education, respectively. When payments are made that use both budget stabilization and non-budget stabilization funding, agencies should split out the portion that is related to budget stabilization and use the appropriate sub-object code. Use of the 5X and 5Y sub-object codes will assist in reconciling and reporting to the federal government for budget stabilization funding.

Interest Allocation

We are currently working on an automated process that will allocate interest earnings within the stimulus fund to all programs within the fund based on an average daily cash balance. We intend this process to be fully automated and not require any action by agency staff.

Purchasing/Voyager Card

Use of the Purchasing and/or Voyager Card is prohibited for stimulus expenditures. A system edit has been implemented that will issue a hard error if a stimulus program code is used with the UMB or Voyager vendor codes from one of the stimulus funds. OA will also be performing a post audit of all payments to these vendors to ensure that there were no payments made from other non-stimulus funds using a stimulus program code.

Security

The Stimulus Master (STIM) record has been put in the expenditure and inquiry security groups. The JVR document has been put in the general accounting and expenditure security groups. The Stimulus Program Code (STPC) and Stimulus County Code (STCN) tables have been added to the inquiry group.