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Date: November 23, 2009

Code: ADNOAT 09-063

To: Financial Managers
Accounting Officers
Budget Officers

From: Kelly Cox
Senior Manager, Systemwide Accounting
Systemwide Financial Operations

Subject: **ARRA: For November 2009 Payroll**

Transfer Request: 099039
Legal Posting: FY 2009-10
GAAP Posting: FY 2009-10

(When GAAP year =Legal Year, no GAAP entry is needed)

American Recovery & Reinvestment Act (ARRA) Education Stimulus Funding has been received and should be used to fund November 2009 payroll. To comply with various reporting requirements, campuses should use the unique object code, 690006, and a restricted fund within CSU 485, using FNAT Key #128955 and the chartfield attribute (GAAP Override) value 836.

Each campus will need to transfer salary and benefit expenditures into the restricted PeopleSoft fund within CSU fund 485. **However, only departments within certain program codes can be used. First use expenditures in Instruction (0100-0106), then Student Services (0500-0505, 0507-0510) and finally if additional expenditures are needed use Academic Support (0400-0409). Note that the CDIP FIRMS Rule-4 Detail Table (CSU_CDIP_RUL4_D) will help you in this determination.** If the ARRA funding exceeds the salary and benefit expenditures in these three program codes then the prior months' salary and benefit expenditures should be applied to the remainder of the ARRA funding.

It is recommended that this transfer of expenditures be accomplished by using a manual journal entry with a [HR payroll details report/query attached](#) to meet the A133 and ARRA reporting requirements. Each campus should use LCD amounts for the 6 major object codes listed below in CSU 485 to determine the allocation percentage for the transfer to the ARRA fund: 601100 – Academic salaries

CSU Campuses

Bakersfield
Channel Islands
Chico
Dominguez Hills
East Bay

Fresno
Fullerton
Humboldt
Long Beach
Los Angeles
Maritime Academy

Monterey Bay
Northridge
Pomona
Sacramento
San Bernardino
San Diego

San Francisco
San José
San Luis Obispo
San Marcos
Sonoma
Stanislaus

- 601201 – Management & supervisory
- 601300 – Support staff salaries
- 603001 – OASDI
- 603004 – Health & welfare
- 603005 – Retirement

After the allocation, the debits to the salary and benefit accounts will equal the credit to ARRA grants expenditure offset (690006) so the restructured ARRA fund will net zero. Be sure to include FTE amounts in the journal entry to avoid a FIRMS error.

Questions or comments regarding this ADNOAT should be directed to Kelly Cox at (562) 951-4611 or via e-mail at kcox@calstate.edu.

KC: LA; td AD NOAT 09-063
Attachment

**Systemwide Financial Operations
Plan of Financial Adjustment/Transfer Request**

ADNOAT 09-063
PFA/TR # 099039

CAMPUS	AGENCY #	ARRA GRANT TO FUND NOVEMBER 2009 PAYROLL
Systemwide	6610	0.00
Chancellor's Office	6620	5,188,550.00
Bakersfield	6650	3,981,300.00
San Bernardino	6660	6,799,500.00
Stanislaus	6670	4,109,650.00
Chico	6680	7,531,800.00
Dominguez Hills	6690	4,774,450.00
Fresno	6700	9,741,550.00
Fullerton	6710	11,340,900.00
East Bay	6720	5,651,250.00
Humboldt	6730	4,968,200.00
Long Beach	6740	12,893,700.00
Los Angeles	6750	8,484,600.00
Maritime Academy	6752	1,271,400.00
Monterey Bay	6756	3,552,850.00
Northridge	6760	12,300,350.00
Pomona	6770	9,178,900.00
Sacramento	6780	10,457,900.00
San Diego	6790	13,894,050.00
San Francisco	6800	10,738,400.00
San Jose	6810	10,489,800.00
San Luis Obispo	6820	9,291,650.00
Sonoma	6830	4,124,500.00
San Marcos	6840	4,327,050.00
Channel Islands	6850	2,907,700.00
	TOTAL	\$178,000,000.00

CO/Campus entries required – using FIRMS object code:

GENERAL FUND	305022	CR
	690006	DR
TRUST FUND	305022	DR
	690006	CR

A new restricted fund within CSU Fund 485 using FNAT KEY# 128955 MUST be used to record this transaction