

Financial Services
401 Golden Shore, 5th Floor
Long Beach, CA 90802-4210

www.calstate.edu

Date: November 23, 2009

Code: ADNOAT 09-064
REVISED: REPLACES
ADNOAT 09-052

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: **REVISION OF AD NOAT 09-052 - ARRA: For October 2009 Payroll**

Transfer Request: 099024
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 the FY2009 payroll in the CSU Operating Fund. 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

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

the ARRA fund:

- o 601100 – Academic salaries
- o 601201 – Management & supervisory
- o 601300 – Support staff salaries
- o 603001 – OASDI
- o 603004 – Health & welfare
- o 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 restricted fund will net zero. Be sure to include FTE amounts in the journal entry to avoid a FIRMS error.

Please contact me at (562) 951-4611 or via email at kcox@calstate.edu if you have any questions or comments regarding this ADNOAT.

KC: LA; td AD NOAT 09-064 **(REVISION OF ADNOAT 09-052)**

Attachment

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

PFA/TR # 099024
ADNOAT 09-064
REVISION OF ADNOAT 09-052
Attachment

CAMPUS	AGENCY #	ARRA GRANT TO FUND OCTOBER 2009 PAYROLL
Systemwide	6610	0.00
Chancellor's Office	6620	7,533,000.00
Bakersfield	6650	5,913,000.00
San Bernardino	6660	10,260,000.00
Stanislaus	6670	6,102,000.00
Chico	6680	11,583,000.00
Dominguez Hills	6690	6,939,000.00
Fresno	6700	14,823,000.00
Fullerton	6710	17,361,000.00
East Bay	6720	8,667,000.00
Humboldt	6730	7,344,000.00
Long Beach	6740	19,764,000.00
Los Angeles	6750	12,852,000.00
Maritime Academy	6752	1,836,000.00
Monterey Bay	6756	5,103,000.00
Northridge	6760	18,738,000.00
Pomona	6770	14,067,000.00
Sacramento	6780	15,984,000.00
San Diego	6790	21,357,000.00
San Francisco	6800	16,470,000.00
San Jose	6810	16,146,000.00
San Luis Obispo	6820	14,364,000.00
Sonoma	6830	6,156,000.00
San Marcos	6840	6,480,000.00
Channel Islands	6850	4,158,000.00
TOTAL		\$270,000,000.00

CO/Campus entries required – using FIRMS object code:

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

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