Texas Association of State Senior College
and
University Business Officers
(TASSCUBO)
2009 Winter Conference

U.S. Department of Education - ARRA
State Fiscal Stabilization - Government Services Fund

Background

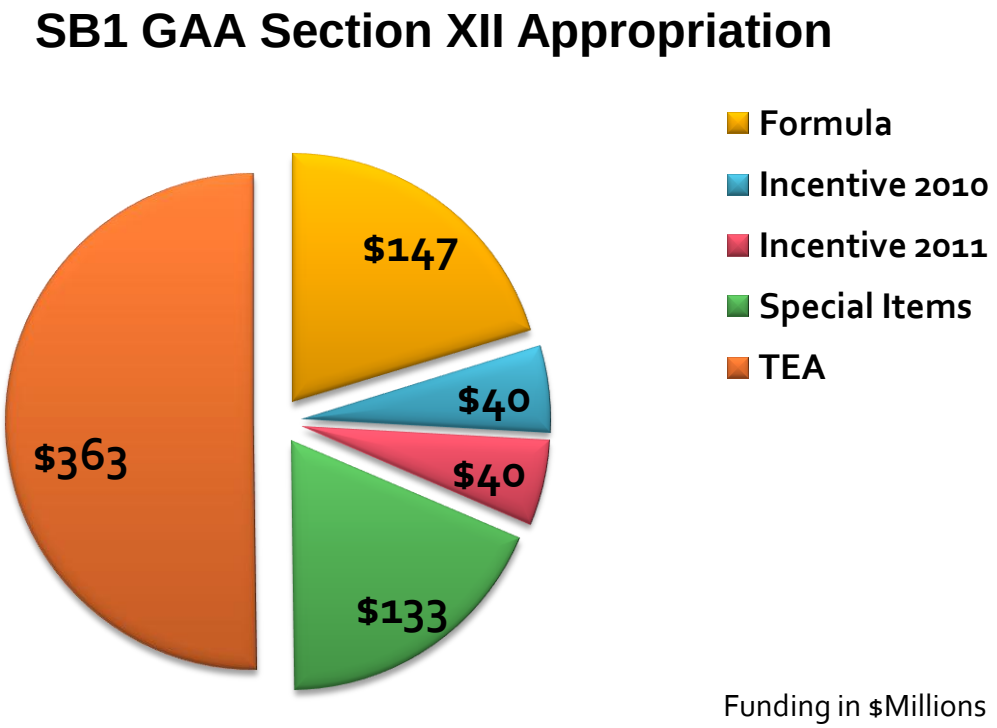
- U.S. Department of Education, ARRA

  State Fiscal Stabilization Fund (SFSF) – Government Services Fund (GSF)
  - February 17, 2009 – American Recovery & Reinvestment Act
  - May 30, 2009 - $723M total appropriated by Texas Legislature GAA, Article XII
  - July 9, 2009 – SFSF awarded to Texas Governor's Office
  - August 28,2009 - THECB delegated administrator
  - September 2009 – Organization, program team, staffing
  - October 2009 – Webpage, application and subrecipient submittals
  - December 2009 – First awards to subrecipients
  - January - February 2010 – External reporting site implemented; awards out
  - >100 subrecipients include IHEs and state agencies
- Corporation for National and Community Service

  AmeriCorps Texas ARRA program support

Funding Profile

- Scope: supplement GR with $723M in ARRA funding
  - Formula, incentive, and special items (Section 25)
  - Salaries, operations, scholarships, projects, compliance



Status

- Schedule: October 2009 through August 2011
- Challenges met:
  - Short term program launch – compressed schedule
  - Communications – external recipients & stakeholders, internal teams
  - Construction – repurpose funds to non-construction
  - Salaries – time and effort reporting
- Status (as of 2/3/2010):

Applications received 2009	Applications expected 2010	IHEs or state agencies funded	Applications in work
96	18	70	26

Key Areas

- Reporting
  - Monthly to THECB through secure web-based portal

  - THECB reports as prime to FederalReporting.gov, Comptroller, LBB
  - Subrecipients report pass-through to Comptroller, LBB as needed
- Cost reimbursement
  - Approved budget, documentation requirements
- Compliance
  - Policies, procedures, controls
  - Pre-payment reviews, desk reviews, audit, on-site monitoring

Reimbursement

- Submitted detailed budgets = spend plan
- Managing budgets to top-level categories
- Data entry
  - Approved budget
  - Prior Requests
  - Current Request
  - Remaining Balance
- Certification
- Submittal process

Texas Higher Education Coordinating Board (THECB) CFDA: 84.397A

Reimbursement Request

Contract Period From: _____ To: _____

Period Covered By This Request From: _____ To: _____

Categories	Approved Budgets	Total Prior Requests	This Request	Remaining Balance
Personnel/Salary		$0.00	$0.00	$0.00
Fringe Benefits		$0.00	$0.00	$0.00
Travel		$0.00	$0.00	$0.00
Supplies		$0.00	$0.00	$0.00
Equipment		$0.00	$0.00	$0.00
Sub-Grants/Sub Contacts		$0.00	$0.00	$0.00
Construction		$0.00	$0.00	$0.00
Other (i.e. utilities)		$0.00	$0.00	$0.00
	$0.00	$0.00	$0.00	$0.00

Certification: I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the terms of the contract and that payment is due and has not been previously

Signature of Authorized Certifying Official _____ Date _____

Typed or Printed Name and Title _____ Phone Number _____

Initial 1512 Report | Progress Data | **Reimbursement Report** | Vendor Data

Documentation

- Pre-payment review of each reimbursement request conducted
- Detailed transaction reports reflecting expenditures and their related transactions for the reporting period
- *In lieu of detailed transaction reports*, documentation is required which may consist of the following:
  - Cancelled checks;
  - *In lieu of cancelled checks*, vendor invoices stamped with date paid, check number, and initials of employee validating payment;
  - Credit Card statements; or
  - Payroll journal transactions.
- Copies of receipts for individual transactions of items >$5K/per unit cost
- Reimbursement schedule = 10-12 days from receipt of reimbursement request
- Record retention period is 5 years

Compliance

- Transparency and accountability requirements
- Speed and volume of GSF expenditures necessitate:
  - Preventative approach - risk management
  - Conservative approach to allowable costs
- Allowable costs managed to OMB Circulars A-21 and A-87
- No Time & Effort reporting
- Prefer no indirect costs – GR replacement
- Administrative costs as direct – reasonable and necessary
- Compliance and monitoring costs of sub awards – allowable
- Athletic, sectarian, Section 1604 ARRA costs not allowed
- Program support documentation on ARRA web site and reporting portal
- THECB customer service and support

Contact Information

THECB ARRA web page
http://www.thecb.state.tx.us/ARRA

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