



American Rescue Plan Act (ARPA) Planning

ARPA Funding for the State of Missouri

- **ALLOCATED \$2.65 BILLION**
 - We received the 1st \$1.342 allocation in August 2021
 - The 2nd \$1.342 allocation is expected in the next year

ARPA Funding

- ▶ For FY22, the General Assembly appropriated **\$123.5 million** to ARPA via Supplemental HB14.
 - ▶ The Index of Appropriations for these is available at <https://mocoa.state.mo.us/IndexOfApprops/FY22SAMIIEmergandSuppHB14/Pages/default.aspx>
- ▶ For FY23, the General Assembly is currently reviewing budget requests to appropriate monies to specific projects.

Period of Performance

- ELIGIBLE COSTS MUST BE **INCURRED** DURING THE PERIOD OF MARCH 3, 2021 TO DECEMBER 31, 2024
- OBLIGATED COSTS INCURRED BY DECEMBER 31, 2024 MUST BE **EXPENDED** BY DECEMBER 31, 2026

Eligible Uses of ARPA Funding

- To respond to the COVID-19 public health emergency or its negative economic impacts.
- To respond to workers performing essential work during the COVID-19 public health emergency by providing premium pay to such eligible workers of the recipient, or by providing grants to eligible employers that have eligible workers who performed essential work.
- For the provision of government services, to the extent of the reduction in revenue of such recipient due to the COVID–19 public health emergency, relative to revenues collected in the most recent full fiscal year of the recipient prior to the emergency.
- To make necessary investments in water, sewer, or broadband infrastructure.

Processing of ARPA Expenditures in SAM II

- Agencies responsible for programmatic execution, launching grants, reviewing and awarding proposals.
- Office of Administration – Division of Accounting (OA/DOA) will be responsible for entering and approving ARPA purchase requests and expenditures in SAM II upon agency request with supporting documentation.
- OA/DOA responsible for statewide reporting to US Treasury. Agencies will be required to assist with data collection for their programs.

WHAT IS NEEDED FROM AGENCY? (For Payment)

Supporting documentation to submit to OA/DOA for APRA purchase and expenditure approval includes, but is not limited to, the following:

- Bids
- Contracts
- Invoice
 - Must include itemized descriptions of items purchased, name of vendor, amount, and date of transaction.
- Credit card receipt
- Shipping documentation/Proof of receipt of goods/services

Note: Documentation in the form of screen prints, e-mails, packing slips, confirmations, etc. are acceptable supporting documentation when a receipt is not available. If an invoice cannot be obtained from the vendor, a written itemization of the charges must be attached to the receipt from the vendor showing the charge amount.

WHAT IS NEEDED FROM AGENCY? (JV for P-Card Payments)

The below outlines the requirements related to Purchasing Card (P-Card) transactions:

- P-Card payments to UMB must be originally coded in SAM II to the Agency who holds the P-Card.
- Once the payment has been made, the Agency will request a **JVR** to be processed by OA/DOA to move monies from the Agency funds to the ARPA funds. The request to OA/DOA must include the following:
 - SAM II detail of original transaction (e.g. the SAM II Payment Voucher Number, the line item number the transaction relates to, and the amount to be moved to ARPA).
 - All supporting documentation provided when the initial transaction (payment voucher) was processed and approved.

WHAT IS NEEDED FROM AGENCY? (Cash Receipt)

If Cash Receipts are submitted to ICMO, provide the following information to OA/DOA:

- ▶ CR number processed
- ▶ Original PV document number if the CR is for a refund

WHAT IS NEEDED FROM AGENCY? (Contracts)

- ▶ Ensure any Procurement contract specifically includes the “ARP” agency as an allowable agency to spend monies. Otherwise, your agency may not be able to use the contract for ARPA expenditures.

How does an Agency Request ARPA Monies?

Purchase and payment requests and supporting documentation, or questions about ARPA, must be submitted to OA/DOA at ARPA@oa.mo.gov

Note: A web portal is currently being developed to allow tracking of ARPA sub awards and projects. The goal is for purchase and payment requests and supporting documentation to be sent to OA/DOA via this web portal. Once this is implemented, agencies will no longer need to email the OA/DOA this information (unless there is a question).

SAM II Tracking of ARPA Receipts and Expenditures

- Extensive tracking and reporting of ARPA is being required by the federal government. (Updated guidance issued 4/1/22.)
- All ARPA monies spent will be accounted for and recorded in SAM II to accurately track the ARPA funds and update the Missouri Accountability Portal website.
- A new agency and other coding, specifically designated for ARPA have been established in SAM II.

Tracking of ARPA Expenditures in SAM II: Agency and Fund

▶ Agency Coding:

Agency Number	Agency Name
ARP	ARPA

▶ Fund Coding:

Fund Number	Fund Name	Fund Category
2427	CORONAVIRUS STATE FISCAL RECOV	G2
2462	CSFR - WATER & WASTEWATER	G2
2463	CSFR - HEALTH AND ECON IMPACT	G2
2464	CSFR - REVENUE REPLACEMENT	G2
2465	CSFR - BROADBAND	G2

Tracking of ARPA Expenditures in SAM II: Org codes

- ▶ Tracking ARPA expenditures by the specific Agency spending the monies is necessary. **Org codes** will be used to identify the Agency who spent the monies.
- ▶ Org codes are categorized as 1st level and 2nd level. The 1st level has an "A" in front of the Agency Number and the 2nd level has a "R" in front of the Agency Number.
- ▶ 1st and 2nd level Org codes are intentionally similar. The reason is because ARPA appropriation 1057 was broadly established to allow various types of expenditures. Therefore, the 2nd level Organization codes are needed to track this appropriation by Agency.

HB	Fund	Agency	Org	Org Name	Approp	Approp Name	Amount
14.370	2463	ARP	A812	DEPT OF PUBLIC SAFETY	1057	STATEWD SEMA COVID RSPNS-2463	100,000,000

Tracking of ARPA Expenditures in SAM II: Org Codes

▶ 1st Level Org Coding Example:

Organization Number	Organization Name
A300	OFFICE OF ADMINISTRATION
A580	DEPTOF HEALTH & SENIOR SERV
A650	DEPT OF MENTAL HEALTH
A780	DEPT OF NATURAL RESOURCES
A812	DEPT OF PUBLIC SAFETY
A886	DEPT OF SOCIAL SERVICES

▶ 2nd Level Org Coding Example:

Organization Number	Organization Name
R300	OFFICE OF ADMINISTRATION
R580	DEPTOF HEALTH & SENIOR SERV
R650	DEPT OF MENTAL HEALTH
R780	DEPT OF NATURAL RESOURCES
R812	DEPT OF PUBLIC SAFETY
R886	DEPT OF SOCIAL SERVICES

Tracking of ARPA Expenditures in SAM II: Org Codes

- ▶ 3rd level Org codes are also available for specific Agency reporting needs. If your Agency has any specific coding needs, please contact OA/DOA.
- ▶ Below is a 3rd Level Org Coding Example for Org A650/DMH. For DMH, they need to track expenditures by facility.

Organization Number	Organization Name
F814	FULTON STATE HOSPITAL
H100	HIGGINSVILLE HAB CENTER
S503	FORENSIC TREATMENT CENTER

Tracking of ARPA Expenditures in SAM II: Projects

- ▶ We had hoped to use the appropriation code as a crosswalk to specific projects. However, this will not work. So, we will have to use Project Numbers in SAM II.
- ▶ The Project Number must be 5 digits. The 1st digit is the Agency Prefix Identifier (see next slide) and then 4 additional digits. Example: J1234
- ▶ Agencies can pick their own Project Number. Agencies will need to notify ARPA@oa.mo.gov of the Project Number and each payment request will need to include the Project Number. OA/DOA will then establish the Project in SAM II and code the Project Number on any Payment Document.
 - ▶ The eventual plan is for agencies to enter the Project Number in the Web Portal.

Tracking of ARPA Expenditures in SAM II: Projects

Agency Identifier	Agency
A	Legislature
B	Judiciary
C	Public Defender
D	Governor
E	Lt. Governor
F	Secretary of State
G	State Auditor
H	State Treasurer
I	Attorney General
J	Office of Administration
K	Department of Agriculture
L	Department of Commerce and Insurance
M	Department of Conservation
N	Department of Economic Development
O	Department of Elementary and Secondary Education
P	Department of Higher Education and Workforce Development
Q	Department of Health and Senior Services
R	Department of Transportation
S	Department of Labor and Industrial Relations
T	Department of Mental Health
U	Department of Natural Resources
V	Department of Public Safety
W	Department of Revenue
X	Department of Social Services
Y	Department of Corrections

The Agency Prefix Identifier Code is to be used on each Project Number.

Tracking of ARPA Expenditures in SAM II: Projects

Batch: Document: PJ 300 ARP22000001

Date of Record: / /

New Modification

Agency: ARP Project: xxx00 Status: a Description: BEST DESCR OF PURCHASE

Start Date: / / End Date: / / Project Manager: AGENCY

Project FY: Project FY Start Period: Entity-wide Project Number:

	Dollars	Def / Inc / Dec	Percent	Revenue Budget Editing
Bond Funds		<input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>		<input type="radio"/> Yes <input type="radio"/> No <input checked="" type="radio"/> No Change
Federal Funds		<input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>		FHWA Appropriation Code:
Entity Funds		<input checked="" type="radio"/> <input type="radio"/> <input type="radio"/>		Federal Route / Sec: /
Other Funds	XXXX	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>	1.00000	
Total Project Budget	XXXX	<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>		FHWA Project Number: VENDOR TIN

Sub-project: 00 Phase: Z Status: Open Participating: No Change

Funds Edit: No Budget Amount: XXXXX Def Inc Dec

Authorized Date: / / CE Phase Percent: Job Number:

Agr Date: / / Desc: CONTRACT # IF APPLICABLE Work ID:

Example Project in
SAM II

Tracking of ARPA Expenditures in SAM II: Expenditure Category

The federal government has seven “Categories” to determine eligible expenses under ARPA. These seven categories include:

- ▶ Public Health
- ▶ Negative Economic Impacts
- ▶ Services to Disproportionately Impacted Communities
- ▶ Premium Pay
- ▶ Infrastructure
- ▶ Revenue Replacement
- ▶ Administrative and Other

Tracking of ARPA Expenditures in SAM II: Expenditure Category (cont.)

► SAM II Activity Group and Activity Code Example:

Activity Group	Activity Group Name	Activity Code	Activity Name
E1	PUBLIC HEALTH		
		A101	COVID-19 VACCINATION
		A102	COVID-19 TESTING
		A103	COVID-19 CONTACT TRACING
		A104	PREVENTION IN CONGREGATE
		A105	PERSONAL PROTECTIVE EQUIPMENT
		A106	MEDICAL EXP (INCL ALT CAR FAC)
E2	NEGATIVE ECONOMIC IMPACT		
		A201	HOUSEHOLD ASSIST: FOOD PROGRAM
		A202	HOUSEHOLD: RENT MORTGAGE UTILI
		A203	HOUSEHOLD: CASH TRANSFERS

Tracking of ARPA Expenditures in SAM II: Fixed Assets

- ▶ Fixed Assets will remain in the fund of purchase and be coded to the ARP agency, and applicable Org code in SAM II.
 - ▶ The Org code will be used to distinguish the specific Agency (e.g. DNR, etc.) the fixed asset belongs to.

Tracking of ARPA Payroll Expenditures

- ▶ ETA will not accept alpha characters
- ▶ Projects will be established under each agency by OA/DOA
- ▶ Exception - OA ITSD will use own project numbers
- ▶ OA/DOA will assign each project to an LDPR which overrides funding to ARP
- ▶ Fringe coding follows LDPR
- ▶ Requires the employee to be set up as a project coder in ETA
- ▶ Non-ETA agencies need to override coding to ARP LDPRs
 - ▶ Will need to coordinate with OA/DOA
- ▶ Payroll will be considered as an Administrative Expenditure Category.
- ▶ Payroll questions contact Curtis Forck 573-522-5863

Matrix to assist with Reporting Requirements

- OA/DOA has developed a Matrix to allow us to determine:
 - What information is required by Defined Term, Expenditure Category and Template
 - Where the source of the information will reside.

Expenditure Category Required Reporting and Templates

- The federal government requires specific reporting for each expenditure category.
- The required reporting is outlined in the various templates provided by the federal government – refer to Appendix B at <https://home.treasury.gov/system/files/136/April-2022-PE-Report-User-Guide.pdf>.

Template Example

i) Project Baseline Template

The downloadable templates provide all information required to create the upload files. The following table highlights the data elements required to complete the Project Baseline Template. Expenditure categories not covered by the Project Baseline Template have a devoted template as described in [Appendix C](#). NOTE: Each bulk file upload template, including the Project Baseline Template, will have unique requirements which determine if data fields are required, optional, or conditional. Additional guidance can be found within the Help Text for all bulk file upload templates.

Defined Term	Definition	Required/ Optional/ Conditional	List Values	Data Type	Max Length
Project Expenditure Category Group	Per guidance, this field represents the predefined project expenditure category	Required	"1-Public Health" "2-Negative Economic Impacts" "3-Public Health-Negative Economic Impact: Public Sector Capacity" "7-Administrative and Other"	Picklist (see permissible values in previous column)	n/a
Project Expenditure Category	Per guidance, this field represents and is aligned to the project expenditure category	Required	Refer to "Expenditure Categories covered by the Project"	Picklist (see permissible values in previous column)	n/a

Template Example (cont.)

Defined Term	Definition	Required/ Optional/ Conditional	List Values	Data Type	Max Length
			Baseline Template* table below		
Project Name	Name of the project.	Required	n/a	String	80
Project Identification Number (Assigned by recipient)	Identification number assigned to project by recipient.	Required	n/a	Alphanumeric	20
Status of Completion	Completion status of the project.	Required	"Not started", "Completed less than 50%", "Completed 50% or more", "Completed"	Picklist (see permissible values in previous column)	n/a
Adopted Budget	Amount of the adopted budget for this project	Required for Tier 1 recipients Optional for other Tier recipients	n/a	Currency	12,2
Total Cumulative Obligations	Total dollar value of obligations for this project.	Required	n/a	Currency	12,2
Total Cumulative Expenditures	Total dollar value of expenditures for this project.	Required	n/a	Currency	12,2

Reference

- ▶ For each of the seven “Categories,” the federal government then breaks these down into “Expenditure Categories.” These Expenditure Categories must be used to categorize each project/expenditure.
 - ▶ The Expenditure Categories are available in Appendix 1 at <https://home.treasury.gov/system/files/136/SLFRF-Compliance-and-Reporting-Guidance.pdf>
 - ▶ New guidance was released on 4/1/22. The updated Expenditure Categories are available in Appendix C at <https://home.treasury.gov/system/files/136/April-2022-PE-Report-User-Guide.pdf>

COMING ATTRACTIONS

MEMO:

SAM II Tracking of ARPA Receipts and
Expenditures

COMING ATTRACTIONS (Cont.)

A draft Terms and Conditions document was shared with Agency General Counsel and is currently being finalized.

COMING ATTRACTIONS (Cont.)

A Finalized Matrix of
Data Sources for
Reporting Requirements

Questions

Contact us:

ARPA@oa.mo.gov

Stacy, Libbie, Felicia, Jessi, Amanda,
Curtis and others are available to
answer questions.