

American Recovery and Reinvestment Act (ARRA)
Changes to the County Uniform Chart of Accounts

ARRA grant funds should be tracked separately from other revenues to ensure compliance with provisions of the American Recovery and Reinvestment Act (ARRA). Accordingly, the Office of the Tennessee Recovery Act Management’s (TRAM) Directive No. 2 states, “All recipients and sub-recipients of ARRA funds are required to ensure that all ARRA funds are separate from non-ARRA funds in financial and reporting systems to include sub-systems.” ARRA funds are supposed to have an identifier **tag** so that ARRA funds will not be confused with other federal funding sources.

The Division of County Audit has changed the County Uniform Chart of Accounts to facilitate compliance with TRAM Directive No. 2. The changes provide new revenue and expenditure accounts to assist in separately tracking ARRA grant revenue and expenditures. **Management is responsible for making accounting decisions in compliance with ARRA and Directive No. 2.** The following guidance will allow for compliance from the perspective of the Division of County Audit.

Schools:

School Departments should use the **School Federal Projects Fund** (Fund 142) to Account for most ARRA grant transactions. Schools should also utilize the sub-function codes provided by the Tennessee Department of Education within the School Federal Projects Fund. Schools that receive USDA grants should keep cash grants and commodity grants separate from other grants as directed by the Tennessee Department of Education.

The following changes have been made to the Chart of Accounts for ARRA funds that will be recorded in the **General Purpose School Fund**.

Basic Education Program – ARRA	46512
Career Ladder - Extended Contract – ARRA	46615
Coordinated School Health – ARRA	46591
Internet Connectivity – ARRA	46592
Professional Development – ARRA	46593
Family Resource Centers – ARRA	46594
Statewide Student Management System (SSMS) – ARRA	46595
Safe Schools – ARRA	46981
USDA Food Service Equipment Grant – ARRA	47115

Expenditures of ARRA funds in the General Purpose School Fund should be *cost centered* using the current expenditure categories.

General Government:

The changes are applicable to all county funds/departments **other than schools** that receive ARRA grants.

REVENUES

Federal Government

Federal Through State -

- 47301 – ARRA Grant #1
- 47302 – ARRA Grant #2
- 47303 – ARRA Grant #3
- 47304 – ARRA Grant #4
- 47305 – ARRA Grant #5
- 47306 – ARRA Grant A
- 47307 – ARRA Grant B
- 47308 – ARRA Grant C
- 47309 – ARRA Grant D
- 473010 – ARRA Grant E

Direct Federal Revenue -

- 47801 – ARRA Grant #6
- 47802 – ARRA Grant #7
- 47803 – ARRA Grant #8
- 47804 – ARRA Grant #9
- 47805 – ARRA Grant #10
- 47806 – ARRA Grant F
- 47807 – ARRA Grant G
- 47808 – ARRA Grant H
- 47809 – ARRA Grant I
- 478010 – ARRA Grant J

EXPENDITURES/EXPENSES

Expenditure/Expense Categories by Function

Other Operations –

- | | |
|-----------------------|----------------------|
| 58801 – ARRA Grant #1 | 58811 – ARRA Grant A |
| 58802 – ARRA Grant #2 | 58812 – ARRA Grant B |
| 58803 – ARRA Grant #3 | 58813 – ARRA Grant C |
| 58804 – ARRA Grant #4 | 58814 – ARRA Grant D |
| 58805 – ARRA Grant #5 | 58815 – ARRA Grant E |
| 58806 – ARRA Grant #6 | 58816 – ARRA Grant F |

58807 – ARRA Grant #7
58808 – ARRA Grant #8
58809 – ARRA Grant #9
58810 – ARRA Grant #10

58817 – ARRA Grant G
58818 – ARRA Grant H
58819 – ARRA Grant I
58820 – ARRA Grant J

RESERVES

Other Reserves –

34471 – Reserved for ARRA Grant #1
34472 – Reserved for ARRA Grant #2
34473 – Reserved for ARRA Grant #3
34474 – Reserved for ARRA Grant #4
34475 – Reserved for ARRA Grant #5
34476 – Reserved for ARRA Grant #6
34477 – Reserved for ARRA Grant #7
34478 – Reserved for ARRA Grant #8
34479 – Reserved for ARRA Grant #9
34480 – Reserved for ARRA Grant #10

34481 – Reserved for ARRA Grant A
34482 – Reserved for ARRA Grant B
34483 – Reserved for ARRA Grant C
34484 – Reserved for ARRA Grant D
34485 – Reserved for ARRA Grant E
34486 – Reserved for ARRA Grant F
34487 – Reserved for ARRA Grant G
34488 – Reserved for ARRA Grant H
34489 – Reserved for ARRA Grant I
34490 – Reserved for ARRA Grant J