



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF ADMINISTRATIVE SERVICES
Carlos Castillo, Jr.
Director

MEMORANDUM

DATE: March 3, 2009
TO: All Agencies, Boards and Commissions
FROM: Gerry A. Oligmueller, State Budget Administrator
SUBJECT: ARRA Accounting Guidance

Last week, the Governor announced that I will coordinate the receipt and expenditure of federal funding received by the State of Nebraska under the federal American Recovery and Reinvestment Act of 2009 (ARRA). The ARRA involves more than 50 state-administered federally funded programs. While these programs may have very different purposes, we have a responsibility to ensure that our use of the funding provided under these diverse programs is accounted for and subsequently reported as uniformly and consistently as possible. We must take steps to properly identify and account for all ARRA funding and strive to meet the high standard of transparency and accountability that is expected of us as these funds flow through our existing processes.

Please see the attached instructions for guidance on properly accounting for our receipt and expenditure of these funds in the Nebraska Information System (NIS). The enclosed handout outlines the basic process for tracking the stimulus funds and a contact list of persons with specific state responsibilities related to the ARRA. Please review this information in light of your knowledge of the ARRA funds flowing through your agency. We invite you to contact the persons listed for additional information or to discuss ARRA reporting requirements.

We are planning to convene a meeting of agency finance officers to further discuss these instructions. The meeting will also serve as a forum for the discussion of stimulus-related reporting requirements. More information regarding this meeting will be made available soon.

Thank you for your dedication and cooperation in meeting the important goals of transparency and accountability for our use of federal stimulus funding.

cc: ARRA Accounting Requirements