

NEW JERSEY COMPREHENSIVE FINANCIAL SYSTEM
INSTRUCTIONAL MANUAL



GRANT ACCOUNTING MODULE

OUTLINE - GRANT ACCOUNTING MODULE

Topic I: Grants

- A. Introduction & Key Concepts
 - 1. Grants are Unique
 - 2. Conduit and Subgrantee Agencies
 - 3. Hierarchical Structure of Grants
 - 4. Relationship of Appropriations and Revenue Budgets to Grants
- B. Applicable Tables
 - 1. FEAG (Federal Aid Agency Table)
 - 2. CFDA (Catalog of Federal Domestic Assistance Table)
 - 3. FAIT (Federal Aid Inference Table)
 - 4. GVFA (Government-Wide Federal Aid Table)
 - 5. AGFA, AGF2 (Agency Federal Aid Table)
 - 6. FBLT (Federal Aid Budget Line Table)
- C. Procedures
 - 1. Establish a Grant
 - 2. Modify a Grant
 - 3. Close a Grant
 - 4. Documentation required by OMB
- D. Document Entry
 - 1. FM (Federal Aid Master Document)

TOPIC I: GRANTS

A. Introduction & Key Concepts

The Grant Accounting Module is a subsystem within NJCFS that supports the additional tracking and reporting requirements of federal and other types of grants. The Grant Accounting Module provides a structure for budgetary control independent of appropriations, and an automated mechanism for recording direct and indirect grant costs and associated revenues.

1. Grants are Unique

Complex grants do not fit into a typical State organizational structure because of the need to accommodate multiple funding sources, grant-specific detailed budgets, and inception-to-date budgeting and reporting. The NJCFS Grant Accounting Module was designed to meet the specific requirements of grants and to assist in federal reporting.

a) Multiple Funding

It is possible for grants to be funded by multiple sources (e.g., federal, state, and/or private entities). In addition, a State agency may receive a grant from a private entity where the initial funding was from the federal government. This type of grant is a third party grant, and must be established in the Grant Accounting Module.

b) Multi-Year Budgeting

Grants are not bound by the same fiscal year as State accounts and often extend for more than one year. When a grant is established in the Grant Accounting Module, start and end dates are entered for the grant. Until the end date is reached, the grant will remain open and eligible for activity. The grant end date is not constrained by the current fiscal year and may be several years in the future.

Because NJCFS retains the actual date associated with each transaction, a variety of grant reports can be produced for multi-year grants (e.g., government fiscal year, grant fiscal year, grant inception-to-date).

To accommodate unique budgeting requirements, a separate transaction within NJCFS (the Federal Aid Master Transaction, or FM) is used.

2. Conduit and Subgrantee Agencies

The conduit agency is an appropriation control agency that receives grant funds to be transferred subsequently to other appropriation agencies (subgrantees). The conduit agency is responsible for NJCFS accountability, federal reporting, and drawdown of funds. Additionally, the conduit agency is responsible for establishing the grants and corresponding conduit/subgrantee inter-relationships in the Grant Accounting Module. Together with the subgrantee agencies, the conduit agency establishes all federal aid numbers and the government-wide grant number, which links conduits to subgrantees.

Once the federal grant is fully expended and all revenue has been collected at the end of the grant period, the conduit agency should process a modifying FM to inactivate the grant in NJCFS. If federal grant expenses do not equal collections, the conduit agency is responsible for making appropriate adjustments within NJCFS.

3. Hierarchical Structure of Grants

NJCFS provides a three-level hierarchical structure for federal aid planning and accounting.

a) Government-Wide Grants

A government-wide grant represents the highest level of grant planning and accounting. A group of grants, either within an agency or across multiple agencies, can be linked together using a government-wide grant number. A government-wide grant is used to support a conduit/subgrantee relationship between agencies. This relationship allows NJCFS to account for the separate use of grant dollars by grant and/or by agency and still tie them together for central monitoring.

b) Agency-Specific Grants

An agency-specific grant represents the middle level of grant planning and accounting. This type of grant provides a breakdown similar to the government-wide grant except it represents only the conduit or subgrantee agency. The number associated with an agency-specific grant is referred to as the federal aid or grant number.

c) Grant Budget Lines

The lowest level of planning and accounting is the detailed breakdown of a grant into budget line items, or reporting categories. Reporting categories can represent types of expenditures (e.g., salaries, travel, materials, and supplies) or functions to be performed by the grant (e.g., project phases). Reporting categories are set up based on grant reporting requirements. Reporting categories are four characters in length.

4. Relationship of Appropriations and Revenue Budgets to Grants

Appropriations at the conduit and subgrantee levels must be established in NJCFS for the federal and, if applicable, State shares of the grant. Similarly, the revenue budget must be established for the conduit agency. This occurs through the Integrated Planning and Budget System (IPB) interface at the start of each fiscal year. State matching funds are not treated as revenue, but are instead appropriated directly to State accounts by means of the appropriation interface with IPB.

Once the appropriations and federal grant awards are established in NJCFS, transactions against the grant can be processed. Appropriations are established to capture grant information based on the reporting needs of the State while the grant is established based on the reporting needs of the federal government.

OMB adjusts the end date of the appropriation to equate to the end date of the grant. If the appropriation is established for a grant that spans multiple fiscal years, any activity against such an appropriation may continue into future years until the grant/appropriation expires. Thus, budgets can be established that are not closed at the end of the organization's fiscal year. The budgets continue into the new State fiscal year with remaining balances and expended amounts intact.

During the time that agencies develop their budgets for the following fiscal year, they must identify the grants they expect to receive including dollar amounts and conduit/subgrantee relationships. This information is incorporated into the Governor's Budget Message, which contains expected revenues and recommended appropriations.

When a grant appropriation account has original budget authority, the grant is considered projected revenue. When the grant award is actually received, the amount of the award is considered anticipated revenue. The OMB Grants Analysis Unit compares the existing budget authority with the grant award to verify sufficient budget authority. If the budget authority exceeds the grant authority, OMB places the excess budget authority in reserve. If during the year the federal government increases the award, the reserved budget authority will be released to equate to the award. If the original budget authority is less than the grant authority, agencies may transfer excess budget authority or they may request a supplemental. Both of these options are regulated by language contained in the Appropriations Handbook. At the end of the grant period, excess authority should be reverted. In these cases, agencies should submit a request to OMB to revert the authority.

When establishing a supplemental for a federal appropriation, agencies need to enter an Appropriation Document (AP) into NJCFS (See Budget Module: Topic I, Appropriation Procedures). The amount entered should be the amount required to bring the appropriation amount up to the federal grant award amount, unless limited by language. After the supplemental appropriation is approved by OMB, the AP transaction will be approved. The "SUPPL APPR" and "BD AUTH" fields on the APPR table will increase by the amount of the supplemental appropriation.

When a supplemental appropriation is requested, agencies also must process a Revenue Budget Document (RB) to increase the revenue budget, which is linked to the conduit agency, by the amount of the supplemental (See Budget Module: Topic II, Revenue Budget Procedures).

If an account has not been established in NJCFS, the agency must submit an account number request form (See Budget Module: Topic I, Appropriation Procedures) along with the approved grant award. This will require OMB Budget approval.

B. Applicable Tables

1. FEAG (Federal Aid Agency Table)

FEAG contains the two-digit federal agency code and federal agency name and validates the federal agency code entered on an FM.

The following is a screen image of FEAG:

ACTION: R SCREEN: FEAG USERID:		01/27/06	03:42:37 PM
FEDERAL AGENCY TABLE			
KEY IS FEDERAL AGENCY CODE			
	FEDERAL AGENCY CODE	FEDERAL AGENCY NAME	SHORT NAME
	-----	-----	-----
01-	00	STATE OF NEW JERSEY	STATE NJ
02-	10	DEPARTMENT OF AGRICULTURE	DEPT AGRICUL
03-	11	DEPARTMENT OF COMMERCE	DEPT COMMERC
04-	12	DEPARTMENT OF DEFENSE	DEPT DEFENSE
05-	14	DEPT OF HOUSING URBAN DEVP	HUD
06-	15	DEPARTMENT OF THE INTERIOR	DEPT INTERIO
07-	16	DEPARTMENT OF JUSTICE	DEPT JUSTICE
08-	17	DEPARTMENT OF LABOR	DEPT LABOR
09-	19	DEPARTMENT OF STATE	DEPT STATE
10-	20	DEPARTMENT OF TRANSPORATION	DEPT TRANS
11-	21	DEPARTMENT OF TREASURY	DEPT TREAS
12-	23	APPALACHIAN REGIONAL COMM	A R C
13-	27	OFFICE OF PERSONNEL MGMT	O P M
14-	29	COMMISSION ON CIVIL RIGHTS	C C R

KEY FIELDS:

- FEDERAL AGENCY CODE

FEDERAL AGENCY CODE: Two-digit code assigned by the federal government for each federal agency.

FEDERAL AGENCY NAME: Name of federal agency.

SHORT NAME: Abbreviation of federal agency name.

2. CFDA (Catalog of Federal Domestic Assistance Table)

CFDA contains all valid CFDA numbers and their corresponding descriptions and validates CFDA numbers entered on an FM. CFDA numbers and descriptions originate from the federal government.

The following is a screen image of CFDA:

ACTION: R		SCREEN: CFDA	USERID:	01/27/06	03:42:13 PM
CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) TABLE					
KEY IS CFDA NUMBER					
	CFDA NUMBER	DESCRIPTION			
01-	10.069	CONSERVATION RESERVE PROGRAM			
02-	10.070	COLORADO RIVER BASIN SALINITY CONTROL PROGRAM			
03-	10.072	WETLANDS RESERVE PROGRAM			
04-	10.153	MARKET NEWS			
05-	10.155	MARKETING AGREEMENTS AND ORDERS			
06-	10.156	FEDERAL-STATE MARKETING IMPROVEMENT PROGRAM			
07-	10.162	INSPECTION GRADING AND STANDARDIZATION			
08-	10.163	MARKET PROTECTION AND PROMOTION			
09-	10.164	WHOLESALE FARMERS & ALTERNATIVE MARKET			
10-	10.165	PERISHABLE AGRICULTURAL COMMODITIES ACT			
11-	10.167	TRANSPORTATION SERVICES			
12-	10.200	GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH			
13-	10.202	COOPERATIVE FORESTRY RESEARCH			

KEY FIELDS:

- CFDA NUMBER

CFDA NUMBER: Six-digit code identifying the federal grant program. The first two digits identify the federal agency and the remaining four digits identify the grant program as assigned by the Federal Office of Management and Budget, as listed in the *Catalog of Federal Domestic Assistance*.

DESCRIPTION: Title of federal program assigned to the CFDA number.

3. FAIT (Federal Aid Inference Table)

FAIT contains valid reporting category and account code combinations that may be used to access the Grant Accounting Module and, for each, identifies the specific grant number. OMB is responsible for maintaining this table.

Each four-digit reporting category code is listed on this table with the valid fund, agency, organization, and appropriation unit combinations. Combinations are further defined by the type of transaction (i.e., revenue or expenditure), using the expenditure/revenue indicator. In this table, the organization code refers to the appropriation level organization.

If an invalid combination is coded on an accounting transaction (i.e., a corresponding entry is not found in this table), an error message is displayed and the transaction rejected. When a valid reporting category and accounting distribution is coded on an accounting transaction, the appropriate grant number is inferred from this table. All updates to the Grant Accounting Module are performed using the inferred grant number and agency.

The following is a screen image of FAIT:

ACTION: R SCREEN: FAIT USERID: 05/16/06 08:32:15 AM										
FEDERAL AID INFERENCE TABLE										
KEY IS FY, EXP/REV IND, FUND, AGCY, ORGN, ACTV, APPR, OBJ/REV CLS, RPTG CAT										
	FY	EXP/ REV	FUND	AGCY	ORGN	ACTV	APPR	OBJ/REV CLASS	RPTG CAT	FED AID NUMBER
01-	06	E	100	010	3310		016		0616	06-3310016
02-	06	E	100	010	3310		021		0621	06-3310021
03-	06	E	100	010	3310		022		0622	06-3310022
04-	06	E	100	010	3310		023		0623	06-3310023
05-	06	E	100	010	3310		024		0624	06-3310024
06-	06	E	100	010	3310		026		0626	06-3310026
07-	06	E	100	010	3310		029		0629	06-3310029
08-	06	E	100	010	3310		032		0632	06-3310032
09-	06	E	100	010	3310		033		0633	06-3310033
10-	06	E	100	010	3320		002		ST35	06-3320035
11-	06	E	100	010	3320		002		ST38	06-3320038

KEY FIELDS:

- FY
- EXP/REV
- FUND
- AGCY
- ORGN
- APPR
- RPTG CAT

FY: Applicable budget fiscal year.

EXP/REV: "E" represents valid expenditure accounting distribution code combinations; "R" represents valid revenue accounting distribution code combinations.

FUND: Self-balancing set of accounts established for the purpose of achieving specific objectives or performing certain activities.

AGCY: Agency (conduit or subgrantee) responsible for the grant.

ORGN: Four-character code assigned to each organization or division.

ACTV: Activity code not used on this table. Do not key when scanning for records.

APPR: Three-character code used to differentiate one appropriation from another having the same budget fiscal year, fund, agency, and organization.

OBJ/REV CLASS: Object/Revenue Class not used on this table. Do not key when scanning for records.

RPTG CAT: Four-character code used to capture expenditure and revenue data based on the reporting requirements of the federal grant award.

FED AID NUMBER: Twelve-character code created by the agency to identify the agency-specific grant.

4. GVFA (Government-Wide Federal Aid Table)

GVFA provides a vehicle for accumulating all parts of a grant; which may be administered by more than one agency. It is organized by government-wide grant number. Records are added/modified whenever an FM identifies a grant as belonging to a particular government-wide grant and when obligation, expenditure, or revenue transactions are processed.

The following is a screen image of GVFA:

ACTION: R		SCREEN: GVFA	USERID:	07/13/06	09:03:45 AM
*** GOVERNMENT-WIDE FEDERAL AID INQUIRY ***					
KEY IS GOVERNMENT-WIDE FED AID NUMBER					
01-	GOVT-WIDE FED AID NO:	04606SHIP	CFDA NUMBER:	93 . 779	
	DSCR 1:	FFY06 STATE HEALTH INSURANCE ASSISTANCE PROGRAM			
	DSCR 2:	.			
	REVENUE SOURCE	EST REV AMT	ACCRUED AMT	COLLECTED AMT	
	FEDERAL FUNDS:	766,066.00	0.00	0.00	
	STATE FUNDS:	0.00	0.00	0.00	
	BOND FUNDS:	0.00	0.00	0.00	
	LOCAL/OTHER FUNDS:	0.00	0.00	0.00	
	TOTALS:	766,066.00	0.00	0.00	
	FTE POSITIONS	FEDERAL POSITIONS:	0		
		STATE POSITIONS:	0		
		BOND POSITIONS:	0		
		LOCAL/OTHER POSITIONS:	0		
	ENCUMBERED AMT:	3,783.06	EXPENSED AMT:	-105,456.46	
	EXPENDED AMT:	-105,456.46	FED AID CHARGES:	0.00	
	AVAILABLE BALANCE:	867,739.40	DISALLOWANCE AMT:	0.00	

KEY FIELDS:

- GOVT-WIDE FED AID NO

GOVT-WIDE FED AID NO: Alphanumeric code, created by the conduit, which establishes and maintains the link between the related federal aid numbers for the same grant. Up to thirteen characters consisting of three-character conduit agency, two-character State fiscal year in which the grant was awarded, and the remaining characters (up to seven) identifying the grant.

CFDA NUMBER: Six-digit code identifying the federal grant program. The first two digits identify the federal agency and the remaining four digits identify the grant program as assigned by the Federal Office of Management and Budget, as listed in the Catalog of Federal Domestic Assistance.

DSCR 1 & 2: Title and description of government-wide grant.

EST REV AMT: Estimated revenue classified as one or more of the following types of revenue based on the grant award: federal funds, state funds, bond funds, local/other funds.

ACCRUED AMT: Accrued revenue classified as one or more of the following types of revenue: federal funds, state funds, bond funds, local/other funds.

COLLECTED AMT: Revenue collected for the grant classified as one or more of the following types of revenue: federal funds, state funds, bond funds, local/other funds.

TOTALS: Sum of all revenue types for estimated, accrued, and collected.

FTE POSITIONS: Optional. Number of positions funded by the grant classified by one or more of the revenue types.

ENCUMBERED AMT: Total outstanding purchase orders processed against the grant.

EXPENDED AMT: Total amount spent against the grant. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures. Note: Does not include advance payments for travel.

AVAILABLE BALANCE: Amount of grant available for encumbrance or expenditure.

EXPENSED AMT: Total amount of expenses charged against the grant. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures. Note: Includes advance payments for travel and the remaining balance of the settlement of the travel once it has been processed.

FED AID CHARGES: Not used.

DISALLOWANCE AMT: Not used.

5. AGFA, AGF2 (Agency Federal Aid Table)

AGFA and AGF2 record financial and descriptive information specifically for the conduit or subgrantee portion of the government-wide grant award. Records are added/modified via an FM when a new grant is established or an existing grant is modified. Actual amount fields are updated by accounting transactions coded with a valid reporting category referencing the grant.

Due to the amount of information stored for each grant, this table has been separated into two screens—AGFA and AGF2. Basic grant information and budget versus actual information may be accessed through AGFA, while grant descriptive information is available through AGF2.

The following is a screen image of AGFA:

ACTION: R		SCREEN: AGFA	USERID:	01/27/06	03:45:30 PM
*** AGENCY FEDERAL AID INQUIRY ***					
KEY IS AGENCY, FED AID NUMBER					
AGENCY: 046		FED AID NO: 05TVII584000			
TITLE: TITLE TII - ELDER ABUSE			STATUS: A		
REVENUE SOURCE	ESTIMATED	ACCRUED	COLLECTED		
	-----	-----	-----		
FEDERAL FUNDS:	151,109.00	0.00	94,768.00		
STATE FUNDS:	0.00	0.00	0.00		
BOND FUNDS:	0.00	0.00	0.00		
LOCAL/OTHER FUNDS:	0.00	0.00	0.00		
TOTALS:	151,109.00	0.00	94,768.00		
ENCUMBERED AMT:	51,449.94				
EXPENDED AMT:	94,153.45				
EXPENSED AMT:	94,153.45	AVAILABLE AMT			
FED AID CHARGES:	0.00	5,505.61			

KEY FIELDS:

- AGENCY
- FED AID NO

AGENCY: Agency (conduit or subgrantee) responsible for the grant.

FED AID NO: Twelve-character code created by the agency to identify the agency-specific grant.

TITLE: Title of grant.

STATUS: "A" indicates an active grant. "I" indicates an inactive grant. Transactions cannot be processed against inactive grants.

EST REV AMT: Estimated revenue classified as one or more of the following types of revenue based on the grant award: federal funds, state funds, bond funds, local/other funds.

ACCRUED AMT: Accrued revenue classified as one or more of the following types of revenue: federal funds, state funds, bond funds, local/other funds.

COLLECTED AMT: Revenue collected for this grant classified as one or more of the following types of revenue: federal funds, state funds, bond funds, local/other funds.

TOTALS: Sum of all revenue types for estimated, accrued, and collected.

ENCUMBERED AMT: Total outstanding purchase orders processed against the grant.

EXPENDED AMT: Total amount spent against the grant. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures. Note: Does not include advance payments for travel.

EXPENSED AMT: Total amount of expenses charged against the grant. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures. Note: Includes advance payments for travel and the remaining balance of the settlement of the travel once it has been processed.

FED AID CHARGES: Not used.

AVAILABLE AMT: Amount of grant available for encumbrance or expenditure.

The following is a screen image of AGF2:

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ACTION: R  SCREEN: AGF2  USERID:                                01/27/06  03:45:42 PM
*** AGENCY FEDERAL AID INQUIRY ***
KEY IS AGENCY, FED AID NUMBER

      AGENCY: 046  FED AID NO: 05TVII584000      ORGANIZATION: 4275  C/S: C
FED AGENCY: DRPT OF HEALTH AND HUMAN SERV  FED AID START DATE: 10 01 04
CFDA NUMBER: 93 . 041                        FED AID END DATE: 03 31 07
FED APPR NO: .                               LAST ACTION DATE: 01 25 06
      FED ID NO: .                          FED FISC YR START PERIOD: 10
      CAN NO: .

LETTER OF CREDIT NO: A070P                    GOVT-WIDE FED AID NO: 04605TVII584
LETTER OF CREDIT AMT:                        0.00  MAJOR FEDERAL AID NO: .
DISALLOWANCE AMOUNT:                        0.00

FTE POSITIONS - FED:          0  STATE:          0  BOND:          0  LOCAL:          0

CONTACT PERSON: FRANCES HEUER                PHONE: 943-3425

DESCRIPTION 1: FY05 TITLE VII OLDER AMERICAN ACT - ELDER ABUSE
DESCRIPTION 2: .
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KEY FIELDS:

- AGENCY
- FED AID NO

AGENCY: Agency (conduit or subgrantee) responsible for the grant.

FED AID NO: Twelve-character code created by the agency to identify the agency-specific grant.

ORGANIZATION: Four-character code assigned to each organization or division.

C/S: "C" indicates a conduit and "S" indicates a subgrantee. Will be populated if federal dollars are budgeted.

FED AGENCY: Name of federal agency providing the funding.

CFDA NUMBER: Six-digit code identifying the federal grant program. The first two digits identify the federal agency and the remaining four digits identify the grant program as assigned by the Federal Office of Management and Budget, as listed in the Catalog of Federal Domestic Assistance.

FED APPR NO: Optional. Federal code connecting the grant to a federal appropriation.

FED ID NO: Optional. Number used by the federal government to identify the grant.

CAN NO: Optional. The federal government assigns a common accounting number to their grants, which can be entered in this field.

LETTER OF CREDIT NO: Identifies the related letter of credit number, if applicable.

LETTER OF CREDIT AMT: Identifies the amount of the related letter of credit, if applicable.

FED AID START DATE: Beginning date of grant. Transactions cannot be processed against the grant before the beginning date.

FED AID END DATE: Ending date of grant. Transactions cannot be processed against the grant after the ending date.

LAST ACTION DATE: Date agency grant table was last updated.

FED FISC YR START PERIOD: Month representing start of the grant's fiscal year.

GOVT-WIDE FED AID NO: Alphanumeric code, created by the conduit, which establishes and maintains the link between the related federal aid numbers for the same grant. Up to thirteen characters consisting of three-character conduit agency, two-character State fiscal year in which the grant was awarded, and the remaining characters (up to seven) identifying the grant.

MAJOR FEDERAL AID NO: Not used for major federal aid number. Agencies may use this field as desired.

DISALLOWANCE AMOUNT: Not used.

FTE POSITIONS: Optional. Number of positions funded by the grant classified by one or more of the revenue types.

CONTACT PERSON/PHONE: Name and telephone number of person responsible for the grant.

DESCRIPTION 1 & 2: Title and description of government-wide grant.

6. FBLT (Federal Aid Budget Line Table)

FBLT allows users to plan, report, and control grant spending by line based on the requirements established by the federal government. It is organized by agency, grant number, and reporting category. Records are added/modified via an FM. Additionally, FBLT is updated by accounting transactions coded with valid reporting category codes.

The following is a screen image of FBLT:

ACTION: R	SCREEN: FBLT	USERID:	01/27/06	03:45:54 PM
*** FEDERAL AID BUDGET LINE INQUIRY ***				
KEY IS AGENCY, FED AID NUMBER, REPORTING CATEGORY				
01-				
AGENCY:	046	FED AID NUMBER:	05TVII584000	
REPT CATG:	05EA	STATUS:	0	AVAIL FUNDS EDIT: Y
DESCRIPTION: TVII - ELDER ABUSE				
OH REC RATE:	000	COLLECTED AMT:	94,768.00	
ORIG BDGT AMT:	76,579.00	CURR BDGT AMT:	151,109.00	
ENCUMBERED AMT:	51,449.94	EXPENDED AMT:	94,153.45	
EXPENSED AMT:	94,153.45	FED AID CHARGES AMT:	0.00	
ACCRUED AMT:	0.00	AVAIL BDGT AMT:	5,505.61	
02-				
AGENCY:	046	FED AID NUMBER:	05TVII586000	
REPT CATG:	050A	STATUS:	0	AVAIL FUNDS EDIT: Y
DESCRIPTION: TITLE VII - OMBUDSMAN				
OH REC RATE:	000	COLLECTED AMT:	372,007.00	
ORIG BDGT AMT:	211,572.00	CURR BDGT AMT:	417,420.00	
ENCUMBERED AMT:	27,168.98	EXPENDED AMT:	390,251.02	
EXPENSED AMT:	390,251.02	FED AID CHARGES AMT:	0.00	
ACCRUED AMT:	0.00	AVAIL BDGT AMT:	0.00	

KEY FIELDS:

- AGENCY
- FED AID NUMBER
- REPT CATG

AGENCY: Agency (conduit or subgrantee) responsible for the grant.

FED AID NUMBER: Twelve-character code created by the agency to identify the agency-specific grant.

REPT CATG: Four-character code used to capture expenditure and revenue data based on the reporting requirements of the federal grant award.

STATUS: "O" indicates an open grant. "C" indicates a closed grant. Transactions cannot be processed against closed grants.

AVAIL FUNDS EDIT: "Y" indicates system will perform edits to ensure that funds are available to encumber or expend by reporting category.

DESCRIPTION: Description of reporting category.

OH REC RATE: Not used.

ORIG BDGT AMT: Original budgeted amount of reporting category when grant was established.

ENCUMBERED AMT: Total outstanding purchase orders processed against the reporting category.

EXPENSED AMT: Total amount of expenses charged against the reporting category. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures. Note: Includes advance payments for travel and the remaining balance of the settlement of the travel once it has been processed.

ACCRUED AMT: Accrued revenue for reporting category.

COLLECTED AMT: Revenue collected for reporting category.

CURR BDGT AMT: Current budgeted amount of reporting category. Includes modifications made via FM.

EXPENDED AMT: Total amount spent against the reporting category. Includes the total of payment vouchers, manual warrants, and the buyer side of all intra-governmental payment vouchers coded as expenditures. Note: Does not include advance payments for travel.

FED AID CHARGES AMT: Not used.

AVAIL BDGT AMT: Amount of reporting category available for encumbrance or expenditure.

C. Procedures

1. Establish a grant

- a) If there is a subgrantee, obtain a signed contract (memorandum of agreement) with the subgrantee agency.
- b) Ensure adequate funds have been appropriated for the grant.
- c) Enter an FM to establish the grant.
- d) Review the FM for completeness, accuracy, and adherence to polices.
- e) Perform a quick edit of the FM and correct errors if necessary.
- f) If applicable, establish FM for subgrantees.
- g) Identify appropriation accounts that will be funding the grant award.
- h) If FM edits are completed successfully, apply 3 levels of approval and forward FM and supporting documentation to OMB. (See #4 below for documentation requirements.)
- i) Review AGFA/AGF2 to verify grant was established.

2. Modify a grant

- a) Ensure adequate funds have been appropriated for the grant.
- b) Enter an FM to modify the grant as desired.
- c) Review the FM for completeness, accuracy, and adherence to polices.
- d) Perform a quick edit of the FM and correct errors if necessary.
- e) If applicable, enter modifying FM for subgrantees.
- f) Identify appropriation accounts that fund the grant award for dollar and end date modifications.
- g) If FM edits are completed successfully, apply 3 levels of approval and forward FM and supporting documentation to OMB. (See #4 below for documentation requirements.)

3. Close a grant

- a) Ensure expenditures equal collections for the grant.
- b) Enter an FM to close the grant.
- c) Review the FM for completeness, accuracy, and adherence to polices.

- d) Perform a quick edit of the FM and correct errors if necessary.
- e) If applicable, enter closing FM for subgrantees.
- f) Identify appropriation accounts that funded the grant award.
- g) If FM edits are completed successfully, apply 3 levels of approval and forward FM and supporting documentation to OMB. (See #4 below for documentation requirements.)

4. Documentation required by OMB

- a) Executed federal grant award which specifies the start/end dates, total funding, brief project description, breakdown of budgeted expenditures, CFDA number, and signature of authorized federal agent.
- b) Screen-print of the federal and state appropriation (APPR) records that are (to be) linked to the grant award.
- c) Screen-print of the revenue budget (REVB) record that is (to be) linked to the grant award.
- d) Document requesting the establishment/modification of corresponding FAIT entries.
- e) Screen-print of AP transaction if a modification to the appropriation amount or end date is needed.
- f) Screen-print of RB transaction if an increase to the revenue budget is needed.

D. Document Entry

1. FM (Federal Aid Master Document)

An FM is used to create and modify a grant award. Any descriptive or budgetary information, except agency number and federal aid number, may be modified. If amounts are entered, the available amount field on the Federal Aid Master Tables (GVFA, AGFA, and FBLT) will be updated accordingly.

The FM is made up of two screens. The first screen is used to enter descriptive information about the grant, such as:

- a) Agency
- b) Federal Aid Number
- c) Start and End Dates
- d) Title of Grant Award
- e) CFDA Number
- f) Government-Wide Number
- g) Funding amounts by revenue source (federal, state, local/other or bond)

The second screen is used to divide the grant amount into reporting categories, or budget line items. The reporting category is referenced as part of the account distribution on obligation and expenditure transactions.

The following is a screen image of Screen 1 of the FM:

FUNCTION: NEW	DOCID: FM	05/16/06	08:39:05 AM
STATUS:	BATID:	ORG:	
H-	FEDERAL AID MASTER		
FM DATE:	FFY:	ACTION:	
AGENCY:	FED AID NO:	RESP ORG:	C/S IND:
START/END DATE:		FED FY START:	STATUS:
TITLE:			
DSCR 1:			
DSCR 2:			
CONTACT:		PHONE:	
CFDA NUMBER:	FED AGCY NAME:		
FED APPR NO:	CAN NO:		
GOVT-WIDE NO:	MAJ FA NO:	ID NO:	
LETTER OF CREDIT NO:	LETTER OF CREDIT AMT:		
FEDERAL FUNDS:	I/D:	FEDERAL POSITIONS:	I/D:
STATE FUNDS:	I/D:	STATE POSITIONS:	I/D:
BOND FUNDS:	I/D:	BOND POSITIONS:	I/D:
LOCAL/OTHER:	I/D:	LOCAL/OTHER POSITIONS:	I/D:
TOTAL BUDGET:	I/D:		
A--*HD37-TYPE BATID/DOCID & PRESS ENTER			

FM DATE: Enter date associated with the transaction, in MMDDYY format. If left blank, the date defaults to the date the transaction is accepted by the system. Note: A future date cannot be entered.

FFY: Enter last two digits of the grant fiscal year.

ACTION: Enter "E" for a new grant or "M" to modify an existing grant.

AGENCY: Agency (conduit or subgrantee) responsible for the grant.

FED AID NO: Enter a grant number created by the conduit agency, up to 12 characters in length. If a new grant, the federal aid number must not exist already in AGFA or AGF2 for the agency. If modifying an existing grant, enter the original federal aid number.

RESP ORG: Enter organization code responsible for the administration of this agency-specific grant. Must be established on the ORGN Table.

C/S IND: Required for a new grant if federal funds are budgeted or if the CFDA Number field is completed. Enter "C" for conduit agency or "S" for subgrantee agency.

START/END DATE: Required for initial entry of the grant. In the first date field, enter starting date of the grant project or budget year, in MMDDYY format. In the second date field, enter last day of the project or budget year, in MMDDYY format.

FED FY START: Enter calendar month in which the fiscal year relevant to the grant starts. For example, if the grant fiscal year starts in October, enter "10." The grant fiscal year is defined as calendar month 10 of one year through calendar month 9 of the following year (i.e., October through September).

STATUS: Enter "A" for active grant status or "I" for inactive grant status. A grant should be coded with an "I" when expenditures are equal to revenue and the grant project period has expired.

TITLE: Enter name of the grant when creating a new grant award only. Otherwise, leave blank.

DSCR 1: Enter description of the government-wide grant when creating a new grant award only. Otherwise, leave blank.

DSCR 2: Enter description of the agency-specific grant when creating a new grant award only. Otherwise, leave blank.

CONTACT: Enter name of person to contact regarding the grant.

CONTACT PHONE: Enter phone number of contact person.

CFDA NUMBER: Required if C/S IND field is populated or FEDERAL FUNDS field has a value. The first two digits identify the federal agency and the remaining four digits identify the grant program as assigned by the Federal Office of Management and Budget, as listed in the Catalog of Federal Domestic Assistance. Must be established on the CFDA Table.

FED AGCY NAME: Federal agency providing funds for the grant.

FED APPR NO: Optional. Federal code that connects the grant to a federal appropriation.

CAN NO: Optional. Enter common accounting number. The federal government assigns a common accounting number to their grants, which can be entered in this field.

GOVT-WIDE NO: If creating a new grant award, enter alphanumeric government-wide number. Up to thirteen characters consisting of three-character conduit agency, two-character State fiscal year in which the grant was awarded, and the remaining characters (up to seven) identifying the grant.

MAJ FA NO: Not used for major federal aid number. Agencies may use this field as desired.

ID NO: Optional. Number used by the federal government to identify the grant.

LETTER OF CREDIT NO: Enter if a letter of credit is associated with the grant.

LETTER OF CREDIT AMT: Enter dollars and cents (no decimal or commas) if there is a letter of credit associated with the grant.

FEDERAL, STATE, BOND, OR LOCAL/OTHER FUNDS: Enter estimated revenue amount for one or more of the funding sources based on the grant award.

FEDERAL, STATE, BOND, OR LOCAL/OTHER POSITIONS: Optional. Enter number of positions funded by each type of revenue.

I/D: Enter "I" if amount represents an increase to an existing budget amount. Enter "D" if amount represents a decrease to an existing budget amount. Defaults to "I".

TOTAL BUDGET: Enter sum of all budgeted amounts from the grant award.

The following is a screen image of Screen 2 of the FM:

FUNCTION:	DOCID: FM	05/16/06	09:00:08 AM			
STATUS: ACCPT	BATID:	ORG:	001-001 OF 001			
REPT CATG	OH REC RATE	STA TUS	AVAIL FUNDS	DESCRIPTION	BUDGET AMOUNT	I/D
01-						
02-						
03-						
04-						
05-						
06-						
07-						
08-						
09-						
10-						
11-						
12-						
13-						
14-						
15-						

REPT CATG: Enter four-character reporting category (maximum 999 lines). Reporting categories represent the grant's budget line items. A reporting category is required on all accounting transactions pertaining to the grant.

OH REC RATE: Not used.

STATUS: Enter "O" for open or "C" for closed.

AVAIL FUNDS: Enter "Y" for system to perform edits to ensure funds are available to encumber or expend by reporting category. Enter "N" if edit is not to be performed.

DESCRIPTION: Enter description for the grant budget line. Leave blank when modifying.

BUDGET AMOUNT: Enter amount of this budget line item from the federal grant award. The sum of the budget lines must equal the total grant amount.

I/D: Enter "I" for increase or "D" for decrease. Defaults to "I".