GRANTS

10.1 Terminology

10.1.1 Policy Terminology

The following terms are used throughout the policies outlined in 10.2 through 10.3 of this manual:

Cash Management Improvement Act (CMIA) - Federal law which addresses the transfer of funds from the federal government to the states for financing federal assistance programs.

Federal Aid Management Subsystem - The subsystem in AFS used to perform Grant Accounting. Throughout this section, the phrases "Grant Accounting" and "Federal Aid Management subsystem" are used interchangeably.

Government-Wide Grant - The government-wide grant number will not be used on a statewide basis, but departments or agencies within a department, may use it to group multiple grants together for reporting purposes.

Grant - Reporting entity tracked by the Federal Aid Management subsystem. Federal grants, special administrative projects, non-federal grants, or other projects may be considered "grants" in AFS.

Federal Aid Number - The key component of this hierarchy is the Federal Aid Number. The Federal Aid Number is a twelve-character code which is defined uniquely within an agency. In this way, agencies will have the flexibility to determine exactly what defines a grant and to assign their own numbers in a meaningful way.

Grant Budget Line - A grant is divided into subdivisions called grant budget lines. These budget lines are identified by the reporting category code when the grant is established in AFS.

Reporting Category - Categories are identified in the grant budget line which is used to track the grant. The system will require that every grant have at least one reporting category. Reporting categories, in terms of codes and description, will be an agency-defined function. The reporting category code is four characters in length. It is the code that links an accounting transaction to the Federal Aid management sub-system by inferring a Federal Aid Number. The Grant number is not coded directly on the transaction but is always inferred through the 4-character reporting category code. This code can also be used to link special activities or functions to accounting transactions without the need to

use the Federal Aid System. A report can then be produced to track expired reporting categories.

Sub-Grant. AFS has a feature that allows agencies to group multiple grants together into a government-wide grant for reporting purposes. When this is done, the grants which make up the government-wide grant are called sub-grants. Government wide grants can only be used within the same agency or across agencies within the same department.

10.1.2   Procedure Terminology

The following are the field definitions for each grant related document used in the 1000-1080 procedures in this chapter:

10.1.2.1   Federal Aid Master Document (FM) & Federal Aid Alterative (FM2) 1030-1050

Field	Size	Description
FM DATE		Inferred. The current date entered for this document type on the Dates table (DATE).
FFY	2	Numeric - optional. Enter the last two digits of the grant fiscal year. If left blank, the grant fiscal year will be inferred from the FM/FM2 date.
ACTION	1	Alpha - optional. Valid entries are "E" (for original entry) or "M" (to modify an existing grant). If left blank, this field defaults to "E".
AGENCY	3	Alphanumeric - required. Must be a valid code on the Agency Reference Table.
FED AID NO	12	Alphanumeric - required. The number is assigned by the clearinghouse (single point of contact). If a new grant, the Federal Aid Number must not exist in the Agency Federal Aid Master Table for this agency. If modifying an existing grant, the Federal Aid Number must match the original Federal Aid Number.
RESP ORG	4	Alphanumeric - optional. If applicable, enter the level one organization responsible for administration of this grant. The code entered must be a valid code on the Organization Master Reference Table.

Field	Size	Description
CMIA PROV/CUST	11	Conditional. Not being used at the present time, leave blank. Required only when the Advanced Receivables Subsystem (ARS) is installed and the CMIA indicator is "C" or "Y". Optional before ARS is installed and the CMIA indicator is "C" or "Y". Must be blank if the CMIA indicator is "N" or spaces.
START/END DATE	12	Numeric - required for the initial entry of the grant. In the first date field, enter the starting date (MMDDYY format) for the grant. In the second field, enter the last day (MMDDYY format) of the grant. If grant date is not know – estimate – it can be modified later.
FED FY START	2	Numeric - required. Enter the calendar month in which the fiscal year relevant to this grant starts. For example, if the grant fiscal year starts in October, enter 10. The grant fiscal year will then be defined as calendar month 10 of the current year through calendar month 9 of the following year (October through September).
STATUS	1	Alpha - enter a C (Closed), O (Open), or P (Pending)
TITLE	30	Alphanumeric - optional. Enter the name to be associated with the grant.
AWARD DATE	6	Numeric - optional. Enter the date that the grant was awarded in MMDDYY format. The date entered must be valid on Calendar Date (CLDT)
DSCR 1	60	Alphanumeric - optional. Enter the first line description associated with the grant.
DSCR 2	60	Alphanumeric - optional. Enter the second line description associated with the grant.
CONTACT	30	Alpha - optional. Enter the name of the person responsible for the grant.

Field	Size	Description
PHONE	12	Numeric - optional. Enter the phone number of the person responsible for the grant.
FED CAT NO	6	Alphanumeric - optional. If applicable, enter the Federal Catalog Number for the grant. IF FED CAT NO is entered, the first two characters must reference a Federal Agency on FEAG.
FED AGCY NAME	30	Alphanumeric - optional. Enter the applicable Federal Agency Name to be associated with the grant.
FED APPR NO	10	Alphanumeric - optional. If applicable, enter the federal code that connects the grant to a federal appropriation.
CAN NO	8	Optional. Enter the Common Accounting Number if one applies.
CMIA DRAWNDOWN GROUP	2	Leave blank. This field is not used by the State of Louisiana.
GOVT-WIDE NO	12	Alphanumeric - optional. Enter number to connect multiple grants together.
MAJ FA NO	12	Alphanumeric - optional. Enter number to connect this grant with other grants for reference purposes.
ID NO	12	Alphanumeric - optional. Enter the federal id number for this grant.
LETTER OF CREDIT NO	10	Optional.
LETTER OF CREDIT AMT	14	Numeric - optional. Do not code dollar signs or commas. The decimal point is optional, but two digits must be coded for cents.
CMIA INDICATOR	1	Leave blank. This field is not used by the State of Louisiana.

Field	Size	Description
CMIA FUND MTHD	1	Leave blank. This field is not used by the State of Louisiana.
CMIA RSRC	4	Leave blank. This field is not used by the State of Louisiana.
CMIA BILL CODE	4	Leave blank. This field is not used by the State of Louisiana.
FUNDS: **FEDERAL, GOV'T,** **BOND,** **LOCAL/OTHER**	14	Numeric - optional. Enter the dollar amount of each source of funding. If modifying a previously established grant, enter the amount of change over (under) the previous amount. Do not code a sign (+ or -); the increase/decrease indicator determines whether this is to be added to or subtracted from original amount.
I/D	1	Alpha - required if the document action is "M." If decrease, code "D." Otherwise, blank will default to "I" increase.
PCT	7	Conditional. Required if the "Fund" fields are not entered. Enter the percentage of the grant received in the appropriate funding column(s). A number must be entered with three decimal places. The system will calculate the percentages if the "Fund" amount fields are entered (federal, government, bond, local/other).
POSITIONS: **FEDERAL, GOV'T,** **BOND,** **LOCAL/OTHER**	8	Optional. Enter funded positions in the appropriate columns representing revenue by which type are funded.
I/D	1	Alpha - required if the document action is "M" this is a decrease to the number of positions associated with each source of funding. If decrease, code "D." Otherwise, blank will default to "I" increase.

Field	Size	Description
TOTAL BUDGT	14	Numeric - optional if this document is an original entry (i.e., establishing a new grant). If no TOTAL BUDGT amount is entered, the system will calculate the TOTAL BUDGT amount based on all sources of funding Required if this document is an adjustment (i.e., modifying an existing grant). Enter the unsigned net amount of all lines on the document. To compute this amount: add together all increase amts, add together all decrease amts, subtract the smaller of these amounts from the larger, and enter the difference in the field for TOTAL BUDGT.
I/D	1	Alpha - required if the document action is "M" this is a decrease to the TOTAL BUDGT amount. If decrease, code "D." Otherwise, blank will default to "I" increase.

SCREEN TWO:

Field	Size	Description
REPT CATG	4	Alphanumeric - required. Enter the reporting category code for this FM/FM2 line. The code used must be valid on Reporting Category (RPTG) table. A RPTG code can be used to identify a certain portion or the entire grant.
OH REC RATE	3	Optional. The percent at which indirect costs are recovered for this grant. (Overhead Recovery Rate)
STATUS	1	Alpha - required. Must be 'O' for open or 'C' for closed. Open – the system will allow documents coded with the RPTG to be processed against the grant. Closed – the system will reject any document coded with RPTG.
AVAIL FUNDS	1	Alpha - required. Must be 'Y' for yes or 'N' for no. Indicates edit made against AVAIL FUNDS indicator for grant budget line (RPTG). A "Y" indicates that documents will reject if the budget is exceeded. An "N" indicates that no edit will be done for available funds.

Field	Size	Description
DESCRIPTION	30	Alphanumeric - optional. Enter notes about Federal Aid Master line.
BUDGET AMOUNT	14	Numeric - optional. Enter the budget amount for the grant budget line (RPTG). If modifying a previous grant budget line budget amount, enter the amount of change over (under) the previous document.
I/D	1	Alpha - required if the document action is "M." If decrease, code "D." Otherwise, blank will default to "I" increase.
OBJT	4	Numeric - required. **ONLY USED ON FM2 FEDERAL AID ALTERNATIVE**. Enter the applicable object code for the Federal Aid Charge line as required for reporting purposes. If entered, the code used must be valid on Object (OBJ2).
FUNC	4	Alphanumeric - required. **ONLY USED ON FM2 FEDERAL AID ALTERNATIVE**. This code must be valid on the Function (FUNC) table.

10.1.2.2 Federal Aid Charge (FX) Document 1060

Field	Size	Description
FX DATE		Inferred. The current date entered for this document type on the Dates table (DATE).
ACCTG PRD	4	Numeric - optional. The accounting period will default to the accounting period associated with the transaction date. If the FX is to record charges associated with AFS Cost Allocation, code the period of the cost allocation run.
UNITS TOTAL	7	Numeric - required if any units are entered on the transaction. If not, defaults to zero. Must equal the net sum of all units entered on the transaction (increases and decreases).
DOCUMENT TOTAL	14	Numeric - must equal the net sum of all dollars entered on the document.

Field	Size	Description
FY	2	Numeric - optional. If not entered, the budget fiscal year is obtained from the federal charge date.
FUND	3	Leave blank. Inferred from Organization.
AGCY	3	Alphanumeric - required. Must be a valid agency on the Agency Reference (AGC2) Table.
ORGN	4	Alphanumeric - required. Enter the applicable organization code for this Federal Aid Charge line. The code must be valid on Organization (ORG2) table.
SUB-ORG	2	Leave blank. This field is not used by the State of Louisiana.
APPR UNIT	4	Numeric - required. Enter the appropriation unit for FX line. This code must be valid on Appropriation Inquiry (EAP2) table.
ACTV	4	Alphanumeric – optional. A code used to capture financial information on a statewide and agency wide basis. It is required if originally hard coding an activity to the organization or changing from one activity to another. It is not required when only changing other fields. If entered, the activity must exist on the ACT2 screen.
FUNC	4	Alphanumeric - optional. This code must be valid on the Function (FUNC) table.
OBJ	4	Numeric – required. Enter the applicable object code for the Federal Aid Charge line as required for reporting purposes. If entered, the code used must be valid on Object (OBJ2).
SUB	2	Alphanumeric - optional. Enter the sub-object code for FX line.

Field	Size	Description
REPT	4	Alphanumeric - required. Inferred from Organization (ORG2) code. Otherwise, enter the reporting category code as required. The code must be valid on the RPTG table.
CHRG CLASS	3	Required if the amount is entered. If entered, must be valid on the Charge Class Reference Table.
CHRG UNITS	7	Numeric - required if charge class is entered; otherwise, optional.
AMOUNT	14	Numeric - required if charge class and units were not entered, otherwise, optional.
I/D	1	Required if FX line is a decrease. Code "D" for decrease. Otherwise, it will default to "I" increase.

10.1.2.3 Reporting Category Table (RPTG) 1000-1020

Field	Size	Description
FY	2	Numeric - required. Enter the last two digits of the fiscal year.
AGENCY	3	Alphanumeric - required. Enter Agency number. This code should be valid on AGC2 table.
RPTG	4	Alphanumeric - required. Enter code that is unique within your agency.
REPORTING CATEGORY NAME	30	Alphanumeric – required. Enter description for this reporting category.
FED %	7	Optional. Enter a numeric percent which indicates the funding split for federal reimbursements.
STATE %	7	Optional. Enter a numeric percent which indicates the funding split for state reimbursements.

OTHER %	7	Optional. Enter a numeric percent which indicates the funding split for other reimbursements.

10.1.2.4   Federal Aid Inference Table (FAIT) 1070-1080

Field	**Size**	**Description**
FY	2	Numeric - required. Enter the last two digits of the fiscal year.
EXP/REV	1	Alpha - required. Enter "E" for expense documents or "R" for revenue documents.
FUND	3	Alphanumeric - required. Enter fund associated with specific reporting category.
AGCY	3	Alphanumeric – required. Enter agency associated with specific reporting category.
ORGN	4	Alphanumeric – required. Enter the level one organization that the expenditure or revenue organization rolls to for this specific reporting category.
APPR UNIT	3	Alphanumeric – required. Enter the appropriation unit associated with the organization. If the level one organization is a program, enter the appropriation unit associated with the level one organization.
ACTV	4	Alphanumeric - optional. Must be valid code on ACT2 table.
FUNC	4	Leave blank. This field is not used by the State of Louisiana
OBJ/REV CLASS	4	Leave blank. This field is not used by the State of Louisiana
REPT CATG	4	Alphanumeric – required. Enter a reporting category code from the FM/FM2 document.
FED AID NUMBER	12	Alphanumeric – required. Enter the federal aid

number associated with the reporting category.

       CMIA EXP   1   Alpha – defaults to 'N.'

10.2   Grant Overview

The Grant Accounting component in AFS maintains grant-related data separate from the organization structure. Each agency can create a grant structure according to its own needs that defines a grant and its subdivisions, called reporting categories. The major uses of Grant Accounting are:

1. To provide a budgetary control structure independent from appropriations that is tailored to grant requirements.

2. To provide a mechanism for recording both direct and indirect grant costs and associated revenues.

3. To provide a means of tracking grants or special administrative projects across multiple state fiscal years through definition of the grant fiscal year.

4. To meet specialized financial and management reporting needs of those persons associated with grants such as: program administrators, agency managers, and Control agency personnel

The primary function of the Grant Accounting component is to identify and collect all grant-related financial information. All descriptive and financial information pertaining to a grant structure will be maintained in various federal aid ledgers and tables. Information is available to support a wide variety of reporting options.

Five system-maintained tables are updated when grant-specific data is processed (see section 10.3.1 Grant Processing Policies). These tables contain descriptive data, budgets, encumbrances, expenditures, revenues, and balances for each grant and grant budget line (reporting category). In addition, there is a federal aid inception-to-date detail ledger (FEDAID) that maintains detail transaction information.

Grant Accounting provides the capability to reject expenditure transactions that exceed grant budget amounts. This edit is performed at the grant budget line (reporting category) level. Transactions that exceed available funds can be rejected or accepted based on the level of control specified. All transactions are subject to appropriation control, but these are independent of the grant budget. In addition, start and stop date ranges may be established that identify the time span when transactions may be processed against a grant.

There is also a control that determines whether a reporting category is opened or closed. If the control is set to "closed," then transactions cannot be posted to that reporting category.

Frequently, grants are not monitored by the same fiscal year as the state accounting fiscal year and often extend over more than one year. AFS addresses this issue by specifically providing for a grant "fiscal year" independent of the accounting fiscal year. Grant budgets do not need to be closed at the end of the accounting fiscal year. They may continue into the new year and for the life of the grant with remaining balances and expended amounts intact. Reports can be produced based upon the state fiscal year, grant fiscal year, or inception-to-date for the life of the grant for multi-year grants.

10.2.1   Grants as Unique Entities

Within the AFS Federal Aid Management subsystem, grants are treated as unique entities apart from the organizational structure.

Certain complex grants do not fit into an organization structure because of the necessity for grantor/sub-grantee relationships, grant-specific detailed budgets, or multiple sources of funds. The Federal Aid Management feature of AFS provides the capability to accommodate such grants.

Federal Aid Master (FM) or Federal Aid Alternative (FM2) input transaction is used to enter the grant and the federal aid identifying and budgetary information. This information includes descriptive information such as grantor, start and end dates, and reimbursement percentages. In addition, revenue budgets are established by funding source.

On the expenditure side, budgets can be established for the grant and for detailed budget lines within the grant or sub-grant. These expenditure budgets are independent of the organization or object of expenditure structure.

10.2.2   Grant-Related Data

The primary function of the Federal Aid Management subsystem is to identify and collect federal aid related financial information. All descriptive and financial information pertaining to a grant is handled apart from the organization structure and is maintained in the various Federal Aid Management subsystem master tables. Data posted to the Federal Aid Management subsystem also posts to the Federal Aid ledger or the Inception to date Federal Aid ledger.

Each transaction coded with a valid grant-related reporting category will be recorded in the Federal Aid tables, provided the agency has selected the Federal Aid Indicator option on the Fund/Agency (FAGY) table and a pre-defined account code distribution is used on the transaction.

If the Federal Aid Indicator on the Fund/Agency (FAGY) table is set to "Y" (Yes), then the coding element, "reporting category," will allow accounting transactions to be recorded in the Federal Aid Master Tables for the appropriate grant spending budget line or the funding revenue source. However, not all agencies will use the Federal Aid Management subsystem.

Information is available to support a wide variety of reporting options. Several standard grant reports will be produced by AFS.

10.2.3 Multi-year Budgeting and Reporting

Frequently, grants are not bound by the same state budget fiscal year as the organization and/or may extend over more than one year. AFS addresses this issue by specifically providing for a grant "fiscal year" which is independent of the state fiscal year.

When a grant is established in the Federal Aid Management subsystem, start and end date are entered for the grant. The grant will remain open and eligible for activity, until the end date. The end date is not constrained by the current fiscal year and may be several years in the future.

In addition, a fiscal year relevant to the grant must be specified when the grant is established in the Federal Aid Management subsystem. The grant fiscal year does not have to be the same as the fiscal year used for the State's financial accounting and reporting. It is defined by identifying the calendar month in which the fiscal year starts. Thus, if a grant fiscal start month of 10 (October) is entered, the grant fiscal year is defined as calendar month 10 of the current year through calendar month 9 of the following year (October through September).

AFS retains the calendar date associated with each transaction on a Federal Aid Inception-to-Date Ledger. Grant reports and State fiscal year reports can be produced for multi-year grants from the Federal Aid Inception-to-Date Ledger. Standard online inquiries are available for grant inception-to-date and grant fiscal year information. Reports may also be written by an agency to meet additional government fiscal year or grant specific reporting requirements. These capabilities allow multi-year grants to be established in AFS and provide for state fiscal year, grant fiscal year, and grant inception-to-date reporting.

10.2.4 Expenditure Control Against Grant Budgets

The Federal Aid Management subsystem provides the capability to reject spending transactions which exceed grant budgeted amounts. This available funds edit is performed at the grant budget line (reporting category) level. Grant budget lines may be established so that either transaction which exceed available funds are rejected or so transactions will process despite the budgeted amounts.

10.2.5   Grant Budgets

Grant budgets are established at two levels - at the grant level for source of funding estimates, and at the reporting category level for budgeted expenditures. The Federal Aid Master (FM) or Federal Aid Alternative (FM2) transaction is used to establish the original budgets and to modify existing budgets. The total at the funding source level must be equal to the total of the expenditure budgets at the reporting category level.

Budgets for grants are independent from and in addition to appropriations, expense budgets, and revenue budgets established for financial accounting. The normal appropriation and expense budget controls are always enforced on accounting transactions. The Grant Accounting user can activate the additional grant budget control at the reporting category level by selecting the Available Funds flag on Screen 2 of the Federal Aid Master (FM) or Federal Aid Alternative (FM2) transaction.

10.3   Grant Accounting Policies

OIS will maintain the Grant Accounting functional components in AFS: this includes processing of the daily updates (nightly cycle), month-end processing and annual processing.

Each agency will establish and maintain its own Grant Accounting information and data elements in AFS such that accurate and timely reports and drawdowns are possible. Coordination and reconciliation of grant information and balances between AFS and an agency-controlled system are the agency's responsibility.

OSIS will maintain the Grant Accounting functional components in AFS and will be responsible for informing all affected users of any changes that are made to Grant Accounting either through software modifications and/or upgrades.

The agency will be responsible for determining and maintaining the numbering scheme for grants and reporting categories.

The agency will also be responsible for the numbering scheme for the government-wide grant number. For government-wide grants within and agency, the first three characters of the number must be the agency code. For government-wide grants within a department but involving two or more agencies, the government wide number must begin with the department initials. For example, the Department of Health & Hospitals (DHH) has agency numbers 305,330,340, and government wide number beginning with DHH.

10.3.1   Grant Processing Policies

It will be the responsibility of agency grant accounting users to input the Federal Aid Master (FM) or Federal Aid Alternative (FM2) transactions to establish valid grants in AFS. It will also be the agency's responsibility to enter revenue transactions and expenditure transactions into AFS.

Reporting Category Table (RPTG)

The agency will determine the reporting category values and names they want to use. After deciding the reporting category numbers, ensure that these values are set up on the Reporting Category Table (RPTG). If these values are not set up, add them to the RPTG table. See Exhibit 10-16.

Federal Aid Agency Table (FEAG)

If a Federal Aid Agency Code will be used on the grant, the agency will determine the federal agency code values, the federal agency names, and short names, and ensure that these values are set up on the Federal Aid Agency Table (FEAG). If these values are not set up, the agency is required to send a written request to OSRAP, outlining the addition to the table. OSRAP will add or change information for the agency. See Exhibit 10-12.

Federal Aid Status Table (FAST)

When establishing a new grant, a valid status code must be coded on the Federal Aid Master or Alternative transaction. The agency will determine the status code values and the description of the status and ensure that these values are set up on the Federal Aid Status Table (FAST). If these values are not setup, the agency is required to send a written request to OSRAP outlining additions or changes to the FAST table. See Exhibit 10-15.

Fund/Agency Table (FAGY)

The Fund/Agency Table (FAGY) contains control options concerning the Federal Aid Management Subsystem. If the "Federal Aid Indicator Option" is set to "Y" (Yes), then documents coded with that fund/agency and a reporting category would be validated against the Federal Aid Inference (FAIT) table. The agency will determine the fields to be set up, but OSRAP will maintain the FAGY table.

Federal Aid Inference Table (FAIT)

The Federal Aid Inference Table (FAIT) is used to establish the different accounting distributions that can be used to charge expenditures or report revenues to a grant. All Level 1 organizations the agency will use in connection with this grant should be entered on the FAIT table. The agency will be responsible for entering each accounting distribution they will use on this table. The FAIT entries are important as they will link the Grant subsystem to the AFS accounting system, and the reporting categories to the grant. If the FAIT entry is omitted, transactions will process with a warning "FAIT Entry Missing" and the transaction will not be tracked to the grant. See Exhibit 10-9.

Charge Class Reference Table (CHRG)

The Charge Class Reference Table (CHRG) is used to establish classes of goods and services and assign each a standard cost or rate per unit. The Federal Aid Charge (FX) program uses these codes to compute indirect charges. The agency will determine the charge classes and rate for each item then add or change an item on the CHRG table.

Federal Aid Master Transaction (FM)

To establish grant information in the Federal Aid Management Subsystem, a Federal Aid Master Transaction (FM) must be entered. This transaction will establish valid Federal Aid Numbers, grant information, and grant budgets in the system. Grants are not bound by the same fiscal year as the organization fiscal year. The fiscal year entered can extend over more than on year. When entering the FM transaction, the agency will enter a start and end date for the grant. The grant will remain open for activity until the end date has passed. When entering the end date, the agency should consider the 45-day close period when expenditures can be processed against the grant. The end date should include this period. See Exhibit 10-4.

Federal Aid Alternative Transaction (FM2)

The Federal Aid Alternative (FM2) document is the same as the Federal Aid Master (FM) document; however, the FM2 document can be coded with an object and function code. See Exhibit 10-5.

Other Tables affected by Federal Aid Transactions

Agency Federal Aid Table (AGFA) & (AGF2) – These tables are system maintained. They record financial and descriptive information. The table is organized by agency and Federal Aid Number. See Exhibit 10-14.

Federal Aid Budget Line (FBLT) – This table is system maintained. This table shows budget and current grant expenditures. The table is organized by agency, Federal Aid Number, and RPTG. See Exhibit 10-13.

Federal Aid Fiscal Year Table (FFFY) – This table is system maintained. This table shows summaries of grant data by grant fiscal year and quarter. This table is organized by fiscal year, agency, Federal Aid Identification Number, and RPTG. See Exhibit 10-11.

Government-Wide Federal Aid Table (GVFA) – This table is system maintained. This table provides the means to accumulate several pieces of a block grant administered by more than one agency within a department. See Exhibit 10-10.

10.3.2   Grant Accounting Control Policies

The controls for Federal Aid Management are found in the Federal Aid Master (FM) or Federal Aid Alternative (FM2) transaction and the Fund/Agency (FAGY) table. Additionally, the Agency Master Reference (AGCY) table has optional flags that are NOT federal aid-specific but can be used to control the use of reporting category. The various transaction and tables used to set these controls include:

Federal Aid Master (FM) or Federal Aid Alternative Transaction

The agency determines how the controls will be established for the grant. The controls are set on the FM or FM2 transaction.

There are three basic controls on the FM or FM2 Transaction:

> **Start/End Date -** This field allows the user to code those dates for which the grant is active. Transactions cannot be posted to a grant if the end date has passed or before the start date is reached. If the end date has passed and the agency still desires to post

transactions to that grant, then a modification to the grant can be performed to extend the end date.

Funds Availability Edit - Budgetary control for a grant is performed at the reporting category level. The control is specified as being "Y" (full control) or "N" (no control) by setting the "Available Funds" flag at the reporting category level when the Federal Aid Master (FM) or Federal Aid Alternative (FM2) transaction is processed.

If "full control" is selected, then expenditure transactions will reject if they exceed the budget amount established for the reporting category. If "no control" is selected, then expenditure transactions will not reject if they exceed the budgeted amount.

Reporting Category Status - Grant budget lines are made active or inactive at the reporting category level. An entire grant cannot be made inactive unless all reporting categories are made inactive or the end date is changed to a date that has already passed.

The reporting category is selected by placing an "O" (Open) in the appropriate field. If "C" is entered (Closed), the reporting category is inactive. If the reporting category is inactive, then transactions cannot be posted to it.

Agency Master Reference Table (AGC2)

OSRAP sets up the control options on the AGC2 table. The AGC2 table contains two reporting category control options: the Reporting Category Spending Option and the Reporting Category Revenue Option. These options control, by agency and transaction category, whether a reporting category code is required on each transaction's accounting distribution. A transaction category is either revenue or spending. The option is set for each agency, by transaction category, and the choices recorded in the Agency table.

Reporting category spending option allows agencies to require the coding of reporting categories on expenditure transactions. The State has required this option to be "O" for optional.

Reporting category revenue option allows agencies to require the coding of reporting categories on revenue transactions. The State has required this option to be "N." The option "N" means that no reporting category is required on revenue transactions.

Fund/Agency Index (FAGY)

The Fund/Agency Master Reference (FAGY) table contains control options concerning the Federal Aid Management subsystem. The following options will be set by OSRAP, but the decision on how one of these options is set is determined by the individual agency.

When a reporting category is coded on an AFS transaction, the Federal Aid Number (grant number) will be inferred from the Federal Aid Inference (FAIT) table via the transaction's accounting distribution. The Federal Aid Inference table lists the valid accounting distributions that relate to each grant. The accounting distribution, or coding strip, used to infer the Federal Aid Number from the FAIT table is determined by the manner in which the following options are set on the FAGY table:

Federal Aid Indicator Option. This option is determined by the agency. This option defines whether the Federal Aid Management subsystem can be used by a particular fund/agency combination. It is recorded in the FAGY table by inserting a "Y" or "N" in the field. If "Y" the fund/agency can use (optional) the Federal Aid Management subsystem. If "N" the fund/agency cannot use the Federal Aid Management subsystem.

Federal Aid Organization Option. This option defines the level of organization that will be required as part of the valid accounting distributions listed on the FAIT table. This option will be set to "A" (Appropriation level).

Federal Aid Object Class Option. This option determines whether an object class will be required as part of the valid accounting distributions listed on the FAIT table. This option is set to "N" (object class cannot be entered on the FAIT table).

Federal Aid Activity Option. This option determines whether an activity code will be required as part of the valid accounting distributions listed on the FAIT table. This option is set to "N" (activity cannot be entered on the FAIT table).

Federal Aid Revenue Class Option. This option determines whether revenue class will be required as part of the valid accounting distributions listed on the FAIT table. This option is set to "N" (revenue class cannot be entered on the FAIT table).

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1000
Procedure Name: Establishing a Reporting Category	**Date Issued:** 11/02
	Revision: **Date:**

PURPOSE AND DESCRIPTION:

This procedure is used to add a Reporting Category (RPTG) into AFS. The Reporting Category will be used to track or summarize grant data entered into the system. **The field definitions can be found in section 10.1.2.3 of this chapter.**

Responsibility	**Action**

Authorized Agency User

1. Accesses the Reporting Category Table.

    A.   Types "**N**" in the ACTION.

    B.   Types "**RPTG**" in the SCREEN.

    C.   Presses <ENTER> You will be at the designated table.

2. Creates the reporting category. See Exhibit 10-1.

    A.   Types "**A**" in the ACTION.

    B.   Presses <TAB> to the table area.

    C.   Types the information in the following fields:

        1)   FY

        2)   AGENCY

        3)   RPTG

        4)   REPORTING CATEGORY NAME

        5)   FED % - if required.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1000
Procedure Name: Establishing a Reporting Category	**Date Issued:** 11/02
	Revision: **Date:**

6)   STATE % - if required.

Responsibility   **Action**

7)   OTHER % - if required.

3.   Presses <ENTER>.

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1010
Procedure Name: Changing a Reporting Category	Date Issued: 11/02
	Revision: Date:

PURPOSE AND DESCRIPTION:
This procedure is used to change a Reporting Category (RPTG) into AFS. There are only 4 fields that can be changed - reporting category name, fed %, state %, and other %. **The field definitions can be found in section 10.1.2.3 of this chapter.**

Responsibility		**Action**
Authorized Agency User	1.	Accesses the Reporting Category Table.
	A.	Types "**N**" in the ACTION.
	B.	Types "**RPTG**" in the SCREEN.
	C.	Presses <ENTER> You will be at the designated table.
	2.	Scans for the reporting category.
	A.	Types "**S**" in the ACTION.
	B.	Type in the FY.
	C.	Type in the AGENCY.
	D.	Type in the RPTG.
	E.	Presses <ENTER>.
	3.	Changes the appropriate reporting category. See Exhibit 10-2.
	A.	Types "**C**" in the ACTION.
	B.	Types in the changes in the appropriate fields.
	C.	Presses <ENTER>.

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1020
Procedure Name: Deleting a Reporting Category	**Date Issued:** 11/02
	Revision: **Date:**

PURPOSE AND DESCRIPTION:
This procedure is used to delete a Reporting Category (RPTG) into AFS. If the grant is no longer being used in AFS, the agency can delete that RPTG. However, before deleting a RPTG make sure all organizations tied to that RPTG have had there RPTG removed. If there are encumbrances in the organizations, these encumbrances must be backed out before RPTG can be deleted. **The field definitions can be found in section 10.1.2.3 of this chapter.**

Responsibility	**Action**

Authorized Agency
User

    1.   Accesses the Reporting Category Table.

        A.   Types "**N**" in the ACTION.

        B.   Types "**RPTG**" in the SCREEN.

        C.   Presses <ENTER> You will be at the designated table.

    2.   Gets the reporting category.

        A.   Types "**G**" in the ACTION.

        B.   Type in the FY.

        C.   Type in the AGENCY.

        D.   Type in the RPTG.

    3.   Deletes the reporting category. See Exhibit 10-3.

        A.   Types "**D**" in the ACTION.

        B.   Presses <ENTER>.

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1030
Procedure Name: Entering Federal Master (FM) Document	**Date Issued:** 11/02
	Revision: **Date:**

PURPOSE AND DESCRIPTION:
The purpose of the FM document is to establish the grant in the AFS system. The FM document can also be used to modify an existing grant. **The field definitions can be found in section 10.1.2.1 of this chapter.**

Responsibility   **Action**

Authorized Agency
User

1.   Accesses the Document Suspense.

      A.   Types "**N**" in the ACTION.

      B.   Types "**SUSF**" in the SCREEN.

      C.   Presses <ENTER> You will be at the designated table.

2.   Creates a new FM document. See Exhibit 10-4.

      A.   Types "**New**" in the FUNCTION.

      B.   Presses <TAB> to DOCUMENT area.

      C.   Types the following information in the corresponding fields under DOCUMENT.

           1)   TYPE field – type "**FM**" (Tab over).

           2)   AGENCY field – type agency number.

           3)   NUMBER field – type "**FM#**". The number sign or pound sign will automatically assign the next document number for your agency to this FM document.

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1030
Procedure Name: Entering Federal Master (FM) Document	**Date Issued:** 11/02
	Revision: **Date:**

Responsibility   **Action**

3.   Presses <ENTER> - The screen displays a new FM Document.

4.   Enter values in the required fields of the document SCREEN 1:

   A.   AGENCY

   B.   FED AID NO

   C.   START/END DATE

   D.   FED FY START

   F.   STATUS

   G.   FEDERAL FUNDS

   H.   GOV'T

   I.   BOND

   J.   LOCAL/OTHER

   K.   TOTAL BUDGT

5.   Enter values in the optional fields of the document SCREEN 1:

   A.   TITLE

   B.   AWARD DATE

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1030
Procedure Name: Entering Federal Master (FM) Document	**Date Issued:** 11/02
	Revision: **Date:**

Responsibility   **Action**

        C.   DSCR 1 & 2

        D.   CONTACT

        E.   PHONE

        F.   FED CAT NO

        G.   FED AGCY

        H.   FED APPR

        I.   CAN NO

        J.   GOVT-WIDE NO

        K.   MAJ FA NO

        L.   ID NO

        M.   LETTER OF CREDIT NO

        N.   LETTER OF CREDIT AMT

6.   Presses <ENTER>

7.   Enter values in the fields of the document SCREEN 2:

        A.   REPT CATG

        B.   OH REC RATE

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1030
Procedure Name: **Entering Federal Master (FM) Document**	**Date Issued:** 11/02
	Revision: **Date:**

           C.   STATUS

Responsibility   **Action**

           D.   AVAIL FUNDS

           E.   DESCRIPTION

           F.   BUDGET AMOUNT

8.   Presses <ENTER>.

9.   Process the FM document.

           A.   Presses <HOME> to move to the FUNCTION field.

           B.   Types "**ED**" in the function and presses <ENTER>. The status should display SCHED.

                  NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message ADOCUMENT ERRORS DETECTED@ Once the errors have been corrected, the document can be re-edited. Types AEDIT DOC@in the FUNCTION and represses <ENTER>.**

           C.   Types "**RD**" in the function and presses <ENTER> The status should display ACCPT.

           D.   Types "**END**" in the function and presses <ENTER> You will return to SUSF.

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1030
Procedure Name: Entering Federal Master (FM) Document	**Date Issued:** 11/02
	Revision: **Date:**

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1040
Procedure Name: Entering Federal Master (FM2) Alternative Document	Date Issued: 11/02
	Revision: Date:

PURPOSE AND DESCRIPTION:
The purpose of the FM2 document is to establish a grant in AFS. The FM2 document can also be used to modify an existing grant. The difference between a FM document and a FM2 document is FM2 document has object and function. **The field definitions can be found in section 10.1.2.1 of this chapter.**

<u>Responsibility</u>	<u>Action</u>
Authorized Agency User	1. Accesses the Document Suspense

      A.   Types "**N**" in the ACTION.

      B.   Types "**SUSF**" in the SCREEN.

      C.   Presses <ENTER> You will be at the designated table.

2.   Creates a new FM2 document. See exhibit 10-5.

      A.   Types "**New**" in the FUNCTION.

      B.   Presses <TAB> to DOCUMENT area.

      C.   Types the following information in the corresponding fields under DOCUMENT.

            1)   TYPE field – type "**FM2**" (Tab over)

            2)   AGENCY field – type agency number

            3)   NUMBER field – type "**FM2#**". The number sign or pound sign will automatically assign the next document

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1040
Procedure Name: Entering Federal Master (FM2) Alternative Document	**Date Issued:** 11/02
	Revision: **Date:**

number for your agency to this FM2 document.

Responsibility   **Action**

3.   Presses <ENTER>. The screen displays a new FM2 Document.

4.   Enters values in the required fields of the document SCREEN 1:

      A.   AGENCY

      B.   FED AID NO

      C.   START/END DATE

      D.   FED FY START

      F.   STATUS

      G.   FEDERAL FUNDS

      H.   GOV'T

      I.   BOND

      J.   LOCAL/OTHER

      K.   TOTAL BUDGT

5.   Enter values in the optional fields of the document SCREEN 1:

      A.   TITLE

      B.   AWARD DATE

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1040
Procedure Name: Entering Federal Master (FM2) Alternative Document	**Date Issued:** 11/02
	Revision: **Date:**

          C.   DSCR 1 & 2

Responsibility   **Action**

          D.   CONTACT

          E.   PHONE

          F.   FED CAT NO

          G.   FED AGCY

          H.   FED APPR

          I.   CAN NO

          J.   GOVT-WIDE NO

          K.   MAJ FA NO

          L.   ID NO

          M.   LETTER OF CREDIT NO

          N.   LETTER OF CREDIT AMT

     6.   Enter values in the fields of the document SCREEN 2:

          A.   REPT CATG

          B.   OH REC RATE

          C.   STATUS

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1040
Procedure Name: Entering Federal Master (FM2) Alternative Document	**Date Issued:** 11/02
	Revision: **Date:**

       D.   AVAIL FUNDS

       E.   DESCRIPTION

Responsibility   **Action**

       F.   BUDGET AMOUNT

       G.   OBJT

       H.   FUNC

   7.   Process the FM2 document.

       A.   Presses <HOME> to move to the FUNCTION field.

       B.   Types "**ED**" in the function and presses <ENTER>. The status should display SCHED.

             NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message A DOCUMENT ERRORS DETECTED@ Once the errors have been corrected, the document can be re-edited. Types A EDIT DOC@ in the FUNCTION and represses <ENTER>.**

       C.   Types "**RD**" in the function and presses <ENTER>. The status should display ACCPT.

       D.   Types "**END**" in the function and presses <ENTER>. You will return to SUSF.

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1050
Procedure Name: Modifying Federal Master Document (FM) and Federal Master Alternative (FM2)	**Date Issued:** 11/02
	Revision: **Date:**

PURPOSE AND DESCRIPTION:

A FM document is used to modify a FM established grant. A FM2 document is used to modify a FM2 established grant.   An agency would modify a grant for changing a date, adding a government-wide grant number, making changes to descriptive data, and making changes to budgetary data. A FM/FM2 document cannot change agency number, federal aid number, or reporting category. These three fields cannot be changed. **The field definitions can be found in section 10.1.2.1 of this chapter.**

Responsibility	**Action**
Authorized Agency User	1. Accesses the Document Suspense.

        A.   Types "**N**" in the ACTION.

        B.   Types "**SUSF**" in the SCREEN.

        C.   Presses <ENTER> You will be at the designated table.

2.   Creates a new FM or FM2.

        A.   Types "**New**" in the FUNCTION.

        B.   Presses <TAB> to DOCUMENT area.

        C.   Types the following information in the corresponding fields under DOCUMENT.

            1)   TYPE field – type "**FM**" or "**FM2**" (Tab over)

            2)   AGENCY field – type agency number

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1050
Procedure Name: Modifying Federal Master Document (FM) and Federal Master Alternative (FM2)	**Date Issued:** 11/02
	Revision: **Date:**

Responsibility   **Action**

        3)   NUMBER field – type "**FM#**" or "**FM2**". The number sign or pound sign will automatically assign the next document number for your agency to this FM/FM2 document.

3.   Presses <ENTER> - The screen displays a new FM/FM2 Document.

4.   Modify document. See Exhibit 10-6,7.

        A.   ACTION – type "**M**".

        B.   Modify appropriate fields on Screens 1 & 2.

5.   Required. Must enter the federal aid number being modified by document.

6.   Process the FM document

        A.   Presses <HOME> to move to the FUNCTION field.

        B.   Types "**ED**" in the function and presses <ENTER>. The status should display SCHED.

                NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message Ð"DOCUMENT ERRORS DETECTED"@ Once the errors have been corrected, the document can be re-edited. Types Ð"EDIT**

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1050
Procedure Name: Modifying Federal Master Document (FM) and Federal Master Alternative (FM2)	**Date Issued:** 11/02
	Revision: **Date:**

DOC@in the FUNCTION and represses <ENTER>.

Responsibility   **Action**

C.   Types "**RD**" in the function and presses <ENTER>. The status should display ACCPT.

D.   Types "**END**" in the function and presses <ENTER>. You will return to SUSF.

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1060
Procedure Name: Establishing a Federal Aid Charge (FX)	**Date Issued:** 11/02
	Revision: **Date:**

PURPOSE AND DESCRIPTION:
The FX document is used to record non-accounting charges against a grant without affecting the appropriated and expense budget accounts. **The field definitions can be found in section 10.1.2.2 of this chapter.**

Responsibility   **Action**

Authorized Agency   1.   Accesses the Document Suspense.
User

      A.   Types "**N**" in the ACTION.

      B.   Types "**SUSF**" in the SCREEN.

      C.   Presses <ENTER> You will be at the designated table.

    2.   Creates a new FX document. See exhibit 10-8.

      A.   Types "**New**" in the FUNCTION.

      B.   Presses <TAB> to DOCUMENT area

      C.   Types the following information in the corresponding fields under DOCUMENT.

        1)   TYPE field – type "**FX**" (Tab over).

        2)   AGENCY field – type agency number.

        3)   NUMBER field – type "**FX#**". The number sign or pound sign will automatically assign the next document number for your agency to this FX document.

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1060
Procedure Name: Establishing a Federal Aid Charge (FX)	**Date Issued:** 11/02
	Revision: **Date:**

Responsibility   **Action**

3.   Presses <ENTER> - The screen displays a new FX Document.

4.   Enter values in required fields of the document.

      A.   DOCUMENT TOTAL

      B.   AGCY

      C.   ORGN

      D.   APPR UNIT

      F.   OBJ

      G.   REPT

      H.   AMOUNT

      I.   I/D

5.   Enter values in optional fields of the document.

      A.   ACCTG PRD

      B.   UNITS TOTAL

      C.   ACTV

      D.   FUNC

      E.   SUB OBJ

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1060
Procedure Name: Establishing a Federal Aid Charge (FX)	**Date Issued:** 11/02
	Revision: **Date:**

<u>Responsibility</u>

F.   CHRG CLASS

<u>Action</u>

G.   CHRG UNITS

6.   Process the FX document.

A.   Presses <HOME> to move to the FUNCTION field

B.   Types "**ED**" in the function and presses <ENTER>. The status should display SCHED.

      NOTE: **Should the document contain errors, the data must be corrected. Error messages appear at the bottom of the screen along with the message A DOCUMENT ERRORS DETECTED@ Once the errors have been corrected, the document can be re-edited. Types A EDIT DOC@ in the FUNCTION and represses <ENTER>.**

C.   Types "**RD**" in the function and presses <ENTER>. The status should display ACCPT.

D.   Types "**END**" in the function and presses <ENTER>. You will return to SUSF.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1070
Procedure Name: Establishing Federal Aid Inference Table (FAIT)	**Date Issued:** 11/02
	Revision: **Date:**

PURPOSE AND DESCRIPTION:
Federal Aid Inference (FAIT) is a user-maintained table. FAIT is used to establish the different expenditure and revenue accounting distributions in the Federal Aid System. Only documents coded with a reporting category will be referenced against the FAIT table. **The field definitions can be found in section 10.1.2.4 of this chapter.**

<u>Responsibility</u>	<u>Action</u>

Authorized Agency
User

1.   Accesses the FAIT table.

      A.   Types "**N**" in the ACTION.

      B.   Types "**FAIT**" in the SCREEN.

      C.   Presses <ENTER>. You will be at the designated table.

2.   Creates the FAIT inference entry. See Exhibit 10-9.

      A.   Types "**A**" in the ACTION.

      B.   Presses <TAB> to the table area.

      C.   Types the information in the following fields:

            1.   FY

            2.   EXP/REV

            3.   FUND

            4.   AGCY

            5.   ORGN

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1070
Procedure Name: Establishing Federal Aid Inference Table (FAIT)	**Date Issued:** 11/02
	Revision: **Date:**

<u>**Responsibility**</u>   <u>**Action**</u>

                       6.   APPR UNIT

                       7.   REPT CATG

                       8.   FED AID NUMBER

3.   Presses <ENTER>.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	**Section:** Agency Procedures **Number:** 1080
Procedure Name: Changing Federal Aid Inference Table (FAIT)	**Date Issued:** 11/02
	Revision: **Date:**

PURPOSE AND DESCRIPTION:
Changing federal aid inference table (FAIT). Only field that can be changed is the fed aid number. **The field definitions can be found in section 10.1.2.4 of this chapter.**

Responsibility	**Action**

Authorized Agency
User

1. Accesses the FAIT table.

   A.   Types "**N**" in the ACTION.

   B.   Types "**FAIT**" in the SCREEN.

   C.   Presses <ENTER>. You will be at the designated table.

2. Gets for the FAIT entry.

   A.   Types "**G**" in the ACTION.

   B.   Types in the FY.

   C.   Types in the EXP/REV.

   D.   Types in the FUND.

   E.   Types in the AGCY.

   F.   Types in the ORGN.

   G.   Types in the APPR UNIT.

   H.   Types in the REPT CATG. Presses <ENTER>.

3. Changes the appropriate Fed Aid Number.

ISIS

Manual Name: Control Agencies Policies and Procedures Manual	Section: Agency Procedures Number: 1080
Procedure Name: Changing Federal Aid Inference Table (FAIT)	Date Issued: 11/02
	Revision: Date:

Responsibility   **Action**

      A.   Types "**C**" in the ACTION.

      B.   Types new FED AID NUMBER.

EXHIBITS

Exhibit 10-1

REPORTING CATEGORY TABLE

```
ACTION: A SCREEN: RPTG USERID: Z107E44         12/03/01  09:15:07 AM

                      REPORTING CATEGORY TABLE

   FY  AGENCY  RPTG   REPORTING CATEGORY NAME      FED %  STATE % OTHER %
   ==  ======  ====   ------------------------------------  -------  -----------  -----------
01- 02  107     9111   OSRAP GRANT NUMBER 1          0.000  0.000    0.000
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-
01-*L030 ALL LINES ADDED
```

This is an example of the Reporting Category Table. This is where a new reporting category (RPTG) was created.   Reporting Category 9111 OSRAP GRANT NUMBER 1 was established for Agency 107 in Fiscal Year (FY) 2002.

Exhibit 10-2

REPORTING CATEGORY TABLE

```
ACTION: C SCREEN: RPTG USERID: Z107E44        12/03/01  09:26:44 AM

              REPORTING CATEGORY TABLE

   FY  AGENCY  RPTG   REPORTING CATEGORY NAME    FED %  STATE % OTHER %
   ==  ======  ====   --------------------------------  -------  ------------ ------------
01- 02  107    9111   OSRAP GRANT NO 1           0.000  0.000   0.000
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-
01-*L031 ALL LINES CHANGED
```

This is an example of the Reporting Category Table. This is where Reporting Category 9111 OSRAP GRANT NUMBER 1 had its Reporting Category Name changed to OSRAP GRANT NO 1 for Fiscal Year (FY) 2002.

Exhibit 10-3

REPORTING CATEGORY TABLE

```
ACTION: D SCREEN: RPTG USERID: Z107E44        12/03/01 09:33:02 AM

             REPORTING CATEGORY TABLE

   FY  AGENCY  RPTG   REPORTING CATEGORY NAME    FED %  STATE % OTHER %
   ==  ======  ====   -------------------------------------  --------  ----------- ------------
01- 02  107    9111   OSRAP GRANT NO 1           0.000   0.000   0.000
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-
01-*L032 ALL LINES DELETED
```

This is an example of the Reporting Category Table. This is where Reporting Category 9111 has been deleted from Fiscal Year (FY) 2002.

Exhibit 10-4

FEDERAL AID MASTER DOCUMENT (FM)

```
FUNCTION:          DOCID: FM  107  FM000000108    01/03/00 01:37:12 PM
  STATUS: ACCPT        BATID:          ORG:
 H-              FEDERAL AID MASTER

      FM DATE: 12 22 00   FFY: 01  ACTION:        AGENCY: 107
    FED AID NO: OSRAP-'00      RESP ORG:      CMIA PROV/CUST:
   START/END DATE: 01 01 01  03 31 02  FED FY START: 02   STATUS: O
    TITLE: FATALITY '00            AWARD DATE: 12 22 99
    DSCR 1:
    DSCR 2:
    CONTACT: DELORES GRIFFIN              PHONE: 225-925-6039
     FED CAT NO:   .              FED AGCY NAME: U S DEPT OF TRANSPORTATION
    FED APPR NO:        CAN NO:     CMIA DRAWDOWN GROUP:
   GOVT-WIDE NO:       MAJ FA NO:        ID NO:
   LETTER OF CREDIT NO:      LETTER OF CREDIT AMT:      0.00
   CMIA INDICATOR: N  CMIA FUND MTHD:   CMIA RSRC:    CMIA BILL CODE:
                  FUNDS      I/D      PCT        POSITIONS    I/D
   FEDERAL   :      38,134.00          100.000          0
   GOV'T    :          0.00          0.000          0
   BOND     :          0.00          0.000          0
   LOCAL/OTHER:          0.00          0.000          0
   TOTAL BUDGT:    38,134.00    I/D:
```

Screen Two:

```
 FUNCTION:          DOCID: FM  107  FM000000108    01/03/00 01:39:33 PM
  STATUS: ACCPT        BATID:          ORG:      001-001 OF 001

   REPT  OH REC STA AVAIL                    BUDGET
   CATG  RATE  TUS FUNDS    DESCRIPTION        AMOUNT    I/D
  -------- ---------- ----- --------  -------------------  ---------------- ----
 01- 9111          O    N      OSRAP '00        38,134.00
 02-
 03-
 04-
 05-
 06-
 07-
 08-
```

This is an example of the Federal Master (FM) Document. This is establishing a grant for agency 107 with FED AID NO OSRAP-'00.

Exhibit 10-5

FEDERAL AID MASTER ALTERNATIVE DOCUMENT (FM2)

```
FUNCTION:          DOCID: FM2  107  FM200000108    01/03/00 10:28:57 AM
  STATUS: ACCPT      BATID:        ORG:
 H-             FEDERAL AID MASTER ALTERNATIVE

      FM DATE: 12 22 00   FFY: 01   ACTION:       AGENCY: 107
    FED AID NO: OSRAP-'00      RESP ORG:    CMIA PROV/CUST:
  START/END DATE: 01 01 01  03 31 02  FED FY START: 02   STATUS: O
   TITLE:  FATALITY '00         AWARD DATE:  12 22 99
   DSCR 1:
   DSCR 2:
   CONTACT: DELORES GRIFFIN            PHONE:  225-925-6039
    FED CAT NO:  .     FED AGCY NAME: U S DEPT OF TRANSPORTATION
   FED APPR NO:        CAN NO:      CMIA DRAWDOWN GROUP:
   GOVT-WIDE NO:        MAJ FA NO:        ID NO:
   LETTER OF CREDIT NO:       LETTER OF CREDIT AMT:       0.00
   CMIA INDICATOR: N  CMIA FUND MTHD:  CMIA RSRC:   CMIA BILL CODE:
                     FUNDS      I/D   PCT   POSITIONS    I/D
   FEDERAL   :      38,134.00         10.000         0
   GOV'T    :        0.00          0.000         0
   BOND    :        0.00          0.000         0
   LOCAL/OTHER:        0.00          0.000         0
   TOTAL BUDGT:    38,134.00  I/D:
```

Screen Two:

```
 FUNCTION:          DOCID: FM2  107  FM200000108    01/03/00 10:30:16 AM
   STATUS: ACCPT      BATID:        ORG:      001-001 OF 001

   REPT  OH REC  STA  AVAIL                    BUDGET
   CATG  RATE  TUS FUNDS   DESCRIPTION  AMOUNT    I/D
   -------- ------      ---   --------- ----------------------- --------------     ---
   OBJT  FUNC
   ------- --------
 01- 9111        O         OSRAP '00     38,134
   2100  C990
 02-

 03-
```

This is an example of the Federal Master Alternative (FM2) Document. This is the same as Exhibit 10-4 with the addition of OBJT 2100 and FUNC C990.

Exhibit 10-6

FEDERAL AID MASTER DOCUMENT (FM)

```
FUNCTION:          DOCID: FM  107  FM000000194          12/05/01 03:30:07 PM
 STATUS: ACCPT       BATID:          ORG:
H-                   FEDERAL AID MASTER

      FM DATE: 11 30 01   FFY:    ACTION: M     AGENCY: 107
    FED AID NO: OSRAP-'00      RESP ORG:     CMIA PROV/CUST:
 START/END DATE:           FED FY START:     STATUS:
   TITLE:                  AWARD DATE:
  DSCR 1:
  DSCR 2:
  CONTACT:                          PHONE:
   FED CAT NO:  .    FED AGCY NAME:
 FED APPR NO:        CAN NO:      CMIA DRAWDOWN GROUP:
 GOVT-WIDE NO:       MAJ FA NO:       ID NO:
 LETTER OF CREDIT NO:      LETTER OF CREDIT AMT:      0.00
 CMIA INDICATOR:   CMIA FUND MTHD:   CMIA RSRC:    CMIA BILL CODE:
               FUNDS       I/D   PCT    POSITIONS     I/D
 FEDERAL   :           0.00     99.989      0
 GOV'T     :           0.00      0.000      0
 BOND      :           0.00      0.000      0
 LOCAL/OTHER:       409.03   I    0.011      0
 TOTAL BUDGT:     409.03 I/D:  I
H--HF46W-PCTS CHANGED, OLD DATA INVALID
```

Screen Two:

```
 FUNCTION:          DOCID: FM  107  FM000000194    12/05/01 03:30:58 PM
  STATUS: ACCPT        BATID:          ORG:        001-001 OF 001

    REPT  OH REC STA AVAIL                          BUDGET
    CATG  RATE  TUS FUNDS   DESCRIPTION             AMOUNT    I/D
   -------- ------  ---  ----------  ------------------------------  --------------  ----
 01- 9111           O    N     INCREASE BUDGET            409.03    I
 02-
```

This is an example of a FM modification document. This document is increasing the budget for reporting category 9111.

Exhibit 10-7

FEDERAL AID MASTER ALTERNATIVE DOCUMENT (FM2)

```
 FUNCTION:          DOCID: FM2  107  FM200000583        12/05/01 04:04:55 PM
  STATUS: ACCPT       BATID:        ORG:
 H-            FEDERAL AID MASTER ALTERNATIVE

        FM DATE: 11 29 01   FFY:    ACTION: M            AGENCY: 107
     FED AID NO: OSRAP-'00       RESP ORG:     CMIA PROV/CUST:
  START/END DATE:          FED FY START:    STATUS: O
   TITLE:              AWARD DATE:
   DSCR 1:
   DSCR 2:
   CONTACT:                        PHONE:
    FED CAT NO:  .    FED AGCY NAME:
   FED APPR NO:         CAN NO:      CMIA DRAWDOWN GROUP:
  GOVT-WIDE NO:        MAJ FA NO:        ID NO:
  LETTER OF CREDIT NO:     LETTER OF CREDIT AMT:      0.00
  CMIA INDICATOR:   CMIA FUND MTHD:   CMIA RSRC:    CMIA BILL CODE:
           FUNDS        I/D   PCT    POSITIONS    I/D
  FEDERAL   :        0.00      0.000        0
  GOV'T    :        0.00      0.000        0
  BOND     :        0.00      0.000        0
  LOCAL/OTHER:      0.00      0.000        0
  TOTAL BUDGT:      0.00 I/D:
```

Screen Two:

```
 FUNCTION:          DOCID: FM2  474  FM200000583    12/05/01 04:05:31 PM
  STATUS: ACCPT       BATID:        ORG:      001-002 OF 002

   REPT OH REC STA AVAIL                    BUDGET
   CATG RATE TUS FUNDS    DESCRIPTION        AMOUNT    I/D
   ------- -------- ------ --------   ----------------------------- -------------   ---
   OBJT FUNC
   ------- --------
 01- 9111          O
   2500  P000
 02-
```

This is an example of a FM2 modification document. This document is adding object 2500 and function P000 to reporting category 9111.

Exhibit 10-8

FEDERAL AID CHARGE DOCUMENT (FX)

```
FUNCTION:         DOCID: FX  107  FX000000063    09/01/01 01:54:43 PM
  STATUS: ACCPT        BATID:        ORG:      001-005 OF 005
H-               FEDERAL AID CHARGE

    FX DATE: 08 01 01        ACCTG PRD: 07 02
  UNITS TOTAL:  0.00     DOCUMENT TOTAL:    16,096.74
```

FY	FUND	AGCY	ORGN/SUB	APPR UNIT	ACTV	FUNC	OBJ/SUB	REPT
		CHRG CLASS	CHRG UNITS	AMOUNT	I/D			
01- 02	107	107	1000	100			2100	9111
				14,285.17	D			
02- 02	107	107	1000	100			2200	9111
				140.57	D			
03- 02	107	107	1000	100			2300	9111
				1,595.44	D			
04- 02	107	107	1000	100			2350	9111
				7.03	D			
05- 02	107	107	1000	100			2360	9111
				68.53	D			

This is an example of Federal Aid Charge Document (FX). Recording charges to reporting category 9111 for Fiscal Year 02.

Exhibit 10-9

FEDERAL AID INFERENCE TABLE (FAIT)

```
ACTION: A SCREEN: FAIT USERID: Z107E44        12/29/99  08:28:32 AM

                    F E D E R A L   A I D   I N F E R E N C E

                                        OBJ/
     EXP/                               REV   REPT                      CMIA
  FY REV FUND AGCY ORGN APPR UNIT ACTV FUNC CLASS CATG FED AID NUMBER   EXP
  == === ==== ==== ==== ========= ==== ==== ===== ==== ------------------------ ----
01- 02 E   107  107  1000 100                       9111  OSRAP-'02
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
01-*L030  ALL LINES ADDED
```

This is an example of the Federal Aid Inference Table. This is where the reporting category is tied to the first level expenditure or revenue organization. Reporting category 9111 is being tied to organization 1000 for agency 107 for fiscal year 2002.

Exhibit 10-10

GOVERNMENT-WIDE FEDERAL AID INQUIRY SCREEN (GVFA)

```
ACTION: R SCREEN: GVFA USERID: ZLOCK03          12/04/01  01:18:23 PM

        G O V E R N M E N T - W I D E   F E D E R A L   A I D   I N Q U I R Y

 GOVERN-WIDE FED AID NUMBER = OSRAPMCOST00   TITLE: CAC ADMIN COST FED F/T FY02
 DESCRIPTION 1: CAC ADMIN COST FED F/T FY00
 DESCRIPTION 2: .
    REVENUE SOURCE      EST REV AMT      ACCRUED AMT       COLLECTED AMT
                       -----------------   ------------------    -----------------------
      FEDERAL FUNDS:  6,621,248.00            0.00                    0.00
   GOVERNMENT 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:    6,621,248.00            0.00                    0.00

 FTE POSITIONS                      ENCUMBERED AMOUNT:       0.00
     FEDERAL POSITIONS:     0        EXPENDED AMOUNT:  1,263,827.47
  GOVERNMENT POSITIONS:     0        EXPENSED AMOUNT:  1,263,827.47
        BOND POSITIONS:     0        FED AID CHARGES:         0.00
  LOCAL/OTHER POSITIONS:    0       AVAILABLE AMOUNT:  5,357,420.53
                                  DISALLOWANCE AMOUNT:       0.00
```

This is an example of Government-Wide Federal Aid Table. This is a system-maintained table. This is where you would inquire about a grant which is broken out by sub-grant.

Exhibit 10-11

FEDERAL AID FISCAL YEAR INQUIRY SCREEN (FFFY)

```
ACTION: R SCREEN: FFFY USERID: ZLOCK03          12/04/01  12:54:16 PM

   F E D E R A L   A I D   F I S C A L   Y E A R   I N Q U I R Y

FED FISC YEAR= 02   AGENCY = 107  FED AID NUMBER= OSRAP-'02   REPT CATG= 9111

 FISCAL YEAR BUDGET AMT:        0.00    FEDERAL FISC YEAR START MONTH: 04

                    QUARTER 1     QUARTER 2     QUARTER 3     QUARTER 4
                   ----------------  ----------------  ----------------  ---------------
ENCUMBERED:        -20,877.24          0.00          0.00          0.00
 EXPENDED:          20,877.24          0.00          0.00          0.00
 EXPENSED:          20,877.24          0.00          0.00          0.00
 CHARGES:               0.00          0.00          0.00          0.00

 TOTALS ---  ENCUMBERED:    -20,877.24    CHARGES:      0.00
              EXPENDED:     20,877.24
              EXPENSED:     20,877.24
```

This is an example of the Federal Aid Fiscal Year Inquiry Table. This is a system-maintained table. This is where you would find summary data of a grant by quarter.

Exhibit 10-12

FEDERAL AGENCY TABLE (FEAG)

```
ACTION: R SCREEN: FEAG USERID: Z107E44        12/29/99  08:20:45 AM

                      F E D E R A L   A G E N C Y


    FEDERAL
    AGENCY CODE   FEDERAL AGENCY NAME              SHORT NAME
    ==========    -----------------------------   ------------
    01- BE        BOARD OF ELEM & SEC EDUC         IAT-BESE
    02- DL        LA DEPT OF LABOR                 DOL
    03- DQ        DEPT OF ENVIRONMENTAL QUALITY    DEQ
    04- HH        LA DEPT OF HEALTH & HOSPITALS    DHH
    05- LC        LA LAW ENFORCEMENT COMMISSION    LCLE-IAT
    06- NP        NATCHITOCHES PAR SCHL BOARD      NATC PAR S/G
    07- SS        LA DEPT OF SOCIAL SERVICES       DSS
    08- 10        U.S. DEPARTMENT OF AGRICULTURE   USDA
    09- 11        U.S. DEPARTMENT OF COMMERCE      USDC
    10- 12        U.S. DEPARTMENT OF DEFENSE       USDD
    11- 14        U.S. DEPT OF HOUSING/URBAN DEV   HUD
    12- 15        U.S. DEPT OF THE INTERIOR        USDI
    13- 16        U.S. DEPARTMENT OF JUSTICE       USDOJ
```

This is an example of the Federal Agency Table. This is a user-maintained table. Authorized users may add, change, or delete records.

Exhibit 10-13

FEDERAL AID BUDGET LINE INQUIRY SCREEN (FBLT)

```
ACTION: R SCREEN: FBLT USERID: ZLOCK03        12/04/01  01:04:30 PM

   F E D E R A L   A I D   B U D G E T   L I N E   I N Q U I R Y

   AGENCY = 107        FEDERAL AID NUMBER = OSRAP-'02
                       REPORTING CATEGORY = 9111

  RECOVERY RATE: 000                       AVAILABLE FUNDS EDIT: N
   DESCRIPTION: CDBG FFY '00 ADMIN COST                  STATUS: O

ORIG BUDGETED AMT:      0.00        CURR BUDGETED AMT:       0.00
  ENCUMBERED AMT:       0.00        EXPENDED AMT:            0.00
    EXPENSED AMT:       0.00        FED AID CHARGES AMT:     0.00

       FEDERAL %:            100.000
   GOVERNMENT %:              0.000
        BOND %:               0.000
       OTHER %:               0.000
```

This is an example of the Federal Aid Budget Line Inquiry Table. This is a system maintained table. This table provides the means to plan and control grant spending for a particular grant.

Exhibit 10-14

AGENCY FEDERAL AID INQUIRY SCREEN (AGFA)

```
ACTION: R SCREEN: AGFA USERID: Z107E44        12/29/99  08:45:00 AM

  A G E N C Y   F E D E R A L   A I D   I N Q U I R Y   ( 1   O F   2 )

       AGENCY= 107                         FEDERAL AID NUMBER= OSRAP-'00
  FEDERAL AID TITLE: FATALITY '00
     AWARD DATE:                                        STATUS: O

   REVENUE SOURCE  PERCENT  ESTIMATED    ACCRUED      COLLECTED
                   -------------  -----------------  --------------  -----------------
      FEDERAL FUNDS:  100.000    38,134.00       0.00           0.00
 GOVERNMENT FUNDS:     0.000        0.00         0.00           0.00
        BOND FUNDS:     0.000        0.00         0.00           0.00
 LOCAL/OTHER FUNDS:    0.000        0.00         0.00           0.00
                                  --------------  --------------  ---------------
           TOTALS:               38,134.00       0.00           0.00

  ENCUMBERED  AMOUNT:      0.00    AVAILABLE AMOUNT:    38,134.00
     EXPENDED AMOUNT :      0.00      FED AID CHARGES:       0.00
     EXPENSED AMOUNT:       0.00
```

This is an example of the Agency Federal Aid Inquiry Table. This is a system-maintained table. Lines are added when a new grant is accepted in AFS using a FM or FM2 document.

Exhibit 10-15

FEDERAL AID STATUS TABLE (FAST)

```
ACTION: S SCREEN: FAST USERID: Z107E44        12/29/99  08:25:26 AM

                          F E D   A I D   S T A T U S


     STATUS CODE  STATUS DESCRIPTION          SHORT NAME
     ==========   ------------------------    ------------------
 01- C            CLOSED                       CLOSED
 02- O            OPEN                         OPEN
 03- P            PENDING                      PENDING
 04-
 05-
 06-
 07-
 08-
 09-
 10-
 11-
 12-
 13-
 14-
```

This is an example of the Federal Aid Status Table. This is a user-maintained table. Modifying or updating this table must be approved by OSRAP. This table provides the valid codes for the status of grants.