

Chapter 9 - Federal Aid Management

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Chapter 9 - Federal Aid Management Subsystem

Overview

The Federal Aid Management Subsystem was developed to support tracking and reporting of Federal grants. However, the system is also flexible enough to accommodate other uses, so agencies will have the option of using it to record and monitor information pertaining to:

- Federal grants;
- Special or administrative projects;
- Non-federal grants; or
- As an online project summary.

In the text that follows, the term "grant" will be used to indicate any of the above.

The Federal Aid Management Subsystem serves three primary purposes:

- To provide a budgetary control structure independent from appropriations tailored to grant requirements.
- To provide an automated mechanism of recording both direct and indirect grant costs and associated revenues.
- To provide the facility for meeting the specialized financial and management reporting needs of those persons associated with grants such as:
 - clearinghouse personnel,
 - program administrators,
 - agency and central managers, and
 - principal investigators.

Grants As Unique Entities

Within the AFS Federal Aid feature, 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 grantee/subgrantee relationships, grant specific detailed budgets, or multiple sources of fund. The Federal Aid Management Subsystem feature of AFS provides the capability to accommodate such grants.

In particular, a separate transaction is provided for the user to enter Federal Aid and Budgetary information. This information includes federal aid descriptive information such as grantor, start and end dates, and the grantor contact person. In addition, the appropriate organization's funding share is indicated on the Federal Aid Master (FM) input transaction.

On the expenditure side, budgets can be established for the grant, for all sub-grants, and for detailed budget lines within the grant or sub-grant which do not correspond to the organization or object of expenditure structure. Revenue budgets for grants, if appropriate, may also be established through the regular revenue budget process. For accounting transactions to be recorded in the Federal Aid Tables, the Federal Aid Indicator on Fund Agency (FGY2) must be set to "Y" and the accounting line must be recorded on Federal Aid Inference (FAIT). If either of these two is not true, then the transaction will process but will not update the Federal Aid Tables. On some transactions in ISIS, the reporting category is inferred from Organization (ORG2). If a reporting category is inferred, it may be overridden with another reporting category, but it can not be left blank.

Hierarchical Structure

AFS provides a three-level hierarchical structure for federal aid planning and accounting. The key component of this hierarchy is the *grant number* (or *federal aid ID*). The grant number is up to twelve characters in length and 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.

The system provides the means to break grants down into reporting categories. Again, grant reporting categories, in terms of number and description, will be an agency-defined function. In order to facilitate processing, however, the system will require that every grant have at least one reporting category. A reporting category is four characters in length.

The codes previously described for grants are all restricted to grants within a single agency. AFS provides a higher level attribute to link together, for reporting purposes, grants within an agency or which span across multiple agencies in a department. This code, the government-wide grant number, is also up to twelve characters in length.

Federal Aid Processing

Grant information is established in the Federal Aid Management Subsystem via the Federal Aid Master (FM) transaction. Grant activity is recorded using standard AFS accounting transactions. Indirect, or overhead charges, are recorded with the Federal Aid Charge (FX) transaction. Grant reports and inquiries are available to support information needs. The major steps are identified and explained below.

1. Federal Aid Master (FM) transactions must be input by users to establish valid federal aid numbers and grant budgets in the system.
2. Grant revenue is recorded when funds are received and entered with a valid reporting category, which updates the applicable accounting and federal aid ledgers and files.
3. Direct expenditures are input via general accounting transactions such as purchase orders and payment vouchers entered with a valid reporting category. Indirect (non-accounting) charges are entered directly into the Federal Aid

Management Subsystem on Federal Aid Charge (FX) transactions. Federal Aid Charge (FX) transactions will also be created by the Cost Allocation process and will automatically post to the Federal Aid tables.

4. Standard online inquiries are available for real time access to grant information.
Grant status reports are generated at period end or upon user request.

Major Functions

The major functions of the Federal Aid Management Subsystem include:

- Aggregation of all Grant Related Data
- Multi-Year Inception-to-Date Budgeting
- Funds Control Against Grant Budgets

Each of these is described in the following sections.

Aggregation of Grant-Related Data

The primary function of the Federal Aid Management Subsystem is to identify and collect all federal aid related financial information. All descriptive and financial information pertaining to a grant which is handled apart from the organization structure will be maintained in the various Federal Aid Management Subsystem tables. Each transaction entered with the appropriate agency reporting category will be recorded in these tables.

Information is available to support a wide variety of reporting options. Financial reports can be produced on any combination of grant attributes needed to support grant reporting requirements.

Multi-Year Inception-to-Date Budgeting

Frequently, grants are not bound by the same fiscal year as the appropriation and often extend over more than one year. AFS addresses this issue by specifically providing for a "grant fiscal year" which is independent of the appropriation's fiscal year.

When a grant is established in the Federal Aid Management Subsystem, a start and end date are entered for the grant. Until the end date is passed, the grant will remain open and eligible for activity. 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 may 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 government'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).

Because AFS retains the actual date associated with each transaction, grant reports rather than budget fiscal year reports can be produced for multi-year grants. Standard online inquiries are available for grant inception-to-date and grant fiscal year information. Reports may also be written 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 government fiscal year, grant fiscal year, and grant inception-to-date reporting.

Funds Control

The Federal Aid Management Subsystem feature provides the capability to reject

Against Grant Budgets

spending transactions which exceed grant budgeted amounts. Checks for available funds in connection with grant spending are performed at the grant budget line (reporting category) level. Grant budget lines may be established so that transactions which exceed available funds are rejected.

Tables

There are four reference tables and four application tables used by the Federal Aid Management Subsystem besides those required in the basic AFS system. These tables are described below. Coding instructions for the reference tables and field explanations for the application tables may be found in Appendix B of the *ISIS/AFS Online Features*.

Reference Tables

Federal Aid Status (FAST) lists each federal aid status code, along with the status description and status short name. This table contains predefined valid codes which are used to indicate the status of grants. The user defines the various valid codes prior to entering any Federal Aid Master (FM) transactions.

Fed Aid Status

When establishing a new grant, a valid status must be entered on the Federal Aid Master (FM) transaction. These status codes are used in determining whether revenues and expenditures charged to a grant will be accepted by AFS. A grant must have a valid status before AFS will accept associated transactions.

Figure 9-1 presents a sample Fed Aid Status (FAST).

Figure 9-1
Federal Aid Status
(FAST)

```

ACTION: . SCREEN: FAST USERID:

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

STATUS CODE    STATUS DESCRIPTION          SHORT NAME
=====
01-  ..
02-  ..
03-  ..
04-  ..
05-  ..
06-  ..
07-  ..
08-  ..
09-  ..
10-  ..
11-  ..
12-  ..
13-  ..
14-  ..
    
```

Federal Agency

Federal Agency (FEAG) lists each grantor from whom the user receives grant funds, along with its two-digit federal agency code. The federal agency code is used for convenience in referencing the grantor on federal aid master transactions. The grantor name can then be inferred for reporting purposes as needed.

Figure 9-2 presents a sample Federal Agency (FEAG).

Figure 9-2
Federal Agency
(FEAG)

```

ACTION: . SCREEN: FEAG USERID:

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

FEDERAL
AGENCY CODE    FEDERAL AGENCY NAME          SHORT NAME
=====
01-  ..
02-  ..
03-  ..
04-  ..
05-  ..
06-  ..
07-  ..
08-  ..
09-  ..
10-  ..
11-  ..
12-  ..
13-  ..
    
```


Charge Class

Charge Class (CHRG) is used to establish different classes of goods and services and to assign each class a standard cost or rate per unit. It is keyed by fiscal year and charge class. The Federal Aid Charge (FX) transaction uses these codes to compute indirect charges by multiplying the units of goods or services by the standard rate defined on Charge Class (CHRG). This table is shared with the Project Accounting system.

Figure 9-4 presents a sample Charge Class (CHRG).

Figure 9-4
Charge Class
(CHRG)

```

ACTION: . SCREEN: CHRG USERID:

                C H A R G E   C L A S S

FISCAL  CHARGE  NAME                STANDARD  ACCT  REV SOURCE/
YEAR    CLASS   -----                RATE      TYPE  SUB-REV
=====  =====
01- ..   ...   .....                .....    ..   .....
02- ..   ...   .....                .....    ..   .....
03- ..   ...   .....                .....    ..   .....
04- ..   ...   .....                .....    ..   .....
05- ..   ...   .....                .....    ..   .....
06- ..   ...   .....                .....    ..   .....
07- ..   ...   .....                .....    ..   .....
08- ..   ...   .....                .....    ..   .....
09- ..   ...   .....                .....    ..   .....
10- ..   ...   .....                .....    ..   .....
11- ..   ...   .....                .....    ..   .....
12- ..   ...   .....                .....    ..   .....
13- ..   ...   .....                .....    ..   .....
14- ..   ...   .....                .....    ..   .....
    
```

Application Tables

Agency Federal Aid Inquiry

Agency Federal Aid Inquiry (AGFA) records financial and descriptive information about grants. In a government-wide grant environment partial grant data will be maintained on this table; otherwise it will maintain data for the grant as a whole. This table is organized by agency and grant identifying number. Agency Federal Inquiry (AGFA) contains information required specifically by AFS.

Records are added to this table when a new grant is accepted by AFS via the Federal Aid Master (FM) transaction. Lines may be modified by submitting another FM. Actual amount fields are updated by AFS accounting transactions entered with a valid reporting category or by Federal Aid Charge (FX) transactions referencing the grant.

Due to the amount of information stored for each grant, this table has been separated into two inquiry screens, AGFA and AGF2. Basic grant information and budget versus actual information may be accessed through AGFA; grant descriptive information is available through AGF2. Figures 9-5a and 9-5b are a sample AGFA and AGF2.

Figure 9-5a
*Agency Federal
 Aid Inquiry
 (Screen 1 - AGFA)*

```

ACTION: . SCREEN: AGFA USERID:

  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= ...           FEDERAL AID NUMBER= .....
FEDERAL AID TITLE:
      AWARD DATE:                               STATUS:

      REVENUE SOURCE  PERCENT  ESTIMATED      ACCRUED      COLLECTED
      -----
      FEDERAL FUNDS:
      GOVERNMENT FUNDS:
      BOND FUNDS:
      LOCAL/OTHER FUNDS:
      -----
      TOTALS:

      ENCUMBERED AMOUNT:                          AVAILABLE AMOUNT:
      EXPENDED AMOUNT:                             FED AID CHARGES:
      EXPENSED AMOUNT:
  
```

Figure 9-5b
*Agency Federal
 Aid Inquiry
 (Screen 2 - AGF2)*

```

ACTION: . SCREEN: AGF2 USERID:

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

      AGENCY= ...   FEDERAL AID NUMBER= .....   ORGANIZATION:
FED AGENCY CODE:           FED AGENCY NAME:
FEDERAL CAT NO:           FEDERAL AID START DATE:
FEDERAL APPR NO:           FEDERAL AID END DATE:
FEDERAL ID NO:           LAST ACTION DATE:
COMMON ACCTG NO:           FEDERAL FISCAL YEAR START PERIOD:

      LETTER OF CREDIT NO:           GOV'T WIDE FEDERAL AID NO:
      LETTER OF CREDIT AMT:           MAJOR FEDERAL AID NO:
      DISALLOWANCE AMOUNT: .....           CMIA INDICATOR:
      CMIA FUNDING METHOD:           CMIA REVENUE SOURCE:
      CMIA DRAWDOWN GROUP:           CMIA PROV/CUST CODE:
      CMIA BILLING CODE:

      FTE POSITIONS - FED:           GOV'T:           BOND:           LOCAL:
      CONTACT PERSON:           PHONE:
      DESCRIPTION 1:
      DESCRIPTION 2:
  
```

When referencing a revenue source and using the Federal Aid Management Subsystem, the valid values of the Revenue Type field on Revenue Source (RSR2) are "01," "02," "03" and "04." Depending on the value of the Revenue Type, a different field on AGFA will be incremented according to this chart:

- 01 Federal Funds Collected Account
- 02 Government Funds Collected Amount

- 03 Bond Funds Collected Amount
- 04 Local/Other Funds Collected Amount

Federal Aid Budget Line Inquiry

Federal Aid Budget Line Inquiry (FBLT) provides the means to plan for and control grant spending by budget line. This table is organized by agency, federal aid identifying number and reporting category.

Lines are added to this table whenever a Federal Aid Master (FM) transaction is accepted. Lines may be modified by an FM. The table is also updated by AFS general accounting transactions entered with valid reporting categories and by Federal Aid Charge (FX) transactions.

Figure 9-6 presents a sample Federal Aid Budget Line Inquiry (FBLT).

Figure 9-6
Federal Aid Budget Line Inquiry (FBLT)

```

ACTION: . SCREEN: FBLT USERID:

      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= ...                FEDERAL AID NUMBER= .....
                                REPORTING CATEGORY= ....

      RECOVERY RATE: .....      AVAILABLE FUNDS EDIT: .
      DESCRIPTION: .....        STATUS: .

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

      FEDERAL %:
      GOVERNMENT %:
      BOND %:
      OTHER %:
    
```

Federal Aid Fiscal Year Inquiry

Federal Aid Fiscal Year Inquiry (FFFY) summarizes grant data by grant fiscal year. This is in contrast to the other federal aid tables which maintain lifetime data. This table contains only accounting actuals.

The table is organized by grant fiscal year, agency, grant identifying number, and reporting category. It is created by the Federal Aid Master (FM) transaction and updated by FM, FX and normal accounting transactions.

Figure 9-7 presents a sample Federal Aid Fiscal Year Inquiry (FFFY).

Figure 9-7
Federal Aid Fiscal Year Inquiry (FFFY)

```

ACTION: . SCREEN: FFFY USERID:

      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= ..  AGENCY= ...  FED AID NUMBER= .....  REPT CATG= ....
FISCAL YEAR BUDGET AMT: .....  FEDERAL FISC YEAR START MONTH: ..

      QUARTER 1          QUARTER 2          QUARTER 3          QUARTER 4
-----
ENCUMBERED: .....
EXPENDED: .....
EXPENSED: .....
CHARGES: .....

TOTALS ---  ENCUMBERED: .....  CHARGES: .....
              EXPENDED: .....
              EXPENSED: .....
    
```

Government-Wide Federal Aid Inquiry

Government-Wide Federal Aid Inquiry (GVFA) provides a vehicle for accumulating federal aid numbers together either within an agency or across agencies within a department. The table is organized by government-wide grant number.

Lines are added to this table whenever a Federal Aid Master (FM) transaction identifies a grant as belonging to a particular government-wide grant. Lines are modified by an FM. Actual dollar amount fields are updated by AFS accounting and Federal Aid Charge (FX) transactions.

Figure 9-8 presents a sample Government-Wide Federal Aid Inquiry (GVFA).

Figure 9-8
Government-wide Federal Aid Inquiry (GVFA)

```

ACTION: . SCREEN: GVFA USERID:

      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= .....  TITLE:
DESCRIPTION 1:
DESCRIPTION 2:
REVENUE SOURCE          EST REV AMT          ACCRUED AMT          COLLECTED AMT
-----
      FEDERAL FUNDS:
      GOVERNMENT FUNDS:
      BOND FUNDS:
      LOCAL/OTHER FUNDS:
      TOTALS:

FTE POSITIONS          ENCUMBERED AMOUNT:
      FEDERAL POSITIONS:          EXPENDED AMOUNT:
      GOVERNMENT POSITIONS:      EXPENSED AMOUNT:
      BOND POSITIONS:            FED AID CHARGES:
      LOCAL/OTHER POSITIONS:      AVAILABLE AMOUNT:
                                  DISALLOWANCE AMOUNT: .....
    
```

Transactions Federal Aid Master

The Federal Aid Master (FM) transaction is used to establish a new grant in AFS, complete with budgetary and descriptive information. It can also be used to change the basic information pertaining to an existing grant. The Federal Aid Master (FM) transaction must be accepted by AFS before any accounting transactions that reference that grant will be accepted. The following types of information are entered on the Federal Aid Master (FM) transaction:

- Valid federal aid number and, if applicable, government-wide federal aid numbers;
- Grant descriptive information such as starting and ending dates, status, grantor, etc.;
- Estimated revenues by revenue type;
- Budget for both the entire grant and each reporting category, and;
- A funds control edit to indicate whether funds control outside of the normal appropriation control will be placed on the grant at the reporting category level.

This transaction results in entries being made in Agency Federal Aid Inquiry (AGF2), Federal Aid Budget Line Inquiry (FBLT), and the Federal Aid Fiscal Year Inquiry (FFFY). If a Government-wide Federal Aid Number is specified, Government-wide Federal Aid Inquiry (GVFA) will be updated.

Coding the Federal Aid Master

The overall grant budget is established by entering the amounts expected to be received from the various funding sources. In addition, each reporting category has its own budget which, added together, must equal the total estimated revenue. These grant budget lines (reporting categories) will exist in addition to the Expense Budget established for the administering agency.

In order to be able to charge expenses or receive funds against a grant, the reporting category (line item) referenced must have a status of "O" for Open and the date of the charges must be within the start and end date for the grant.

If, at any time during the grant entitlement period, expenses should no longer be charged to a particular budget line item, the status for that line may be changed to "C" for Closed.

The Funds Edit control option, also present at the budget line (reporting category) level, is used to indicate the degree of control the user desires in monitoring grant spending. If the Funds Edit is selected ("Y" for yes), the system will check for available budget authority for the reporting category before accepting expenditure transactions. If the spending document will cause the budget to be exceeded, the transaction will be rejected.

Modifying Grant Data

The Federal Aid Master (FM) transaction is also used to modify existing grant data. Any descriptive or budgetary information except Agency Number and Federal Aid Number may be changed. This transaction also can be used to include a grant in a government-wide grant or to transfer a grant budget from one government-wide grant to another. If a grant budget is transferred, all accounting actual data will be transferred as well.

The Agency Number and Federal Aid Number must be entered on the transaction to provide the system the means of locating the grant to be modified. A blank screen will be provided and only the information to be changed need be entered, as described below:

- Data which is input will overlay the data that exists on the data base.
- Data fields which are left blank will remain as they exist on the data base.
- An asterisk (*) entered in a data field will result in spaces being inserted in that field on the data base.

Figure 9-9 is a sample Federal Aid Master (FM) transaction. See *ISIS/AFS Online Features* for coding instructions.

Figure 9-9a
Sample FM
Screen 1

```

FUNCTION:                DOCID: FM  . . . . .
STATUS:                  BATID:                ORG:
H-                        FEDERAL AID MASTER

      FM DATE: . . . . .  FFY: . .  ACTION: .      AGENCY: . . .
FED AID NO: . . . . .  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: . . . . .
CMIA INDICATOR: . .  CMIA FUND MTHD: . .  CMIA RSRC: . . . .  CMIA BILL CODE: . . . .
      FUNDS          I/D      PCT      POSITIONS          I/D
FEDERAL   : . . . . .
GOV'T     : . . . . .
BOND      : . . . . .
LOCAL/OTHER: . . . . .
TOTAL BUDGT: . . . . .  I/D: . .
    
```

Figure 9-9b
Sample FM
 Screen 2

FUNCTION:		DOCID: FM					
STATUS:		BATID:		ORG:		000-000 OF 000	
REPT	OH REC	STA	AVAIL	DESCRIPTION		BUDGET	I/D
CATG	RATE	TUS	FUNDS			AMOUNT	

01-
02-
03-
04-
05-
06-
07-
08-
09-
10-
11-
12-
13-
14-
15-

Federal Aid Charge The Federal Aid Charge (FX) transaction is used to record indirect (non-accounting) charges against a grant. Examples include an allocated charge for computer usage, grant monthly funds or a per hour charge for use of a vehicle. This information is posted to the Federal Aid tables and to memo ledgers only and does not update the general accounting ledgers maintained in AFS.

The Cost Allocation process in ISIS will use Federal Aid Charge (FX) transactions to post the results of Cost Allocation to the Federal Aid tables and memo ledgers.

There are two different ways to enter a charge on this transaction. Both methods may be used on the same transaction. The two charging methods are:

- **Computed Amount.** You may enter a charge class from Charge Class (CHRG) and a unit quantity, such as number of hours, number of pages, etc. The system will infer the appropriate dollar rate from Charge Class (CHRG) and multiply the units you supply on the transaction by the inferred dollar rate to compute the chargeable amount.
- **Entered Amount.** You may enter the exact amount that is to be charged against the grant directly in the amount column of the transaction. If you do this, you must also provide an object on the line.

NOTE: If a charge class, units, *and* an amount are entered, transaction will reject.

When Federal Aid Charge transactions are accepted by the system, the full charge amount will update Agency Federal Aid Inquiry (AGFA), Federal Aid Budget Line Inquiry (FBLT), and Federal Aid Fiscal Year Inquiry (FFFY). If the grant is linked

to a government-wide grant, Government-wide Federal Aid Inquiry (GVFA) will also be updated.

Each Federal Aid Charge (FX) transaction is identified by a document number and date in addition to agency and organization. Each line item must be identified by a reporting category linking the transaction to a particular grant and either a charge class or an object.

Figure 9-10 is a sample Federal Aid Charge (FX) transaction. See the *ISIS/AFS Online Features* for coding instructions.

Figure 9-10
Sample FX

FUNCTION:		DOCID: FX							
STATUS:		BATID:				ORG:		000-000 OF 000	
H-		FEDERAL AID CHARGE							
FX DATE:		ACCTG PRD:							
UNITS TOTAL:				DOCUMENT TOTAL:					
FY	FUND	AGCY	ORGN/SUB	APPR	UNIT	ACTV	FUNC	OBJ/SUB	REPT
---	---	---	---	---	---	---	---	---	---
CHRG CLASS	CHRG UNITS		AMOUNT		I/D				
-----	-----		-----		-----				
01-	..	.....	.....	.....	.....	.....	.....	.....	.....

02-	..	.....	.....	.....	.....	.....	.....	.....	.....

03-	..	.....	.....	.....	.....	.....	.....	.....	.....

04-	..	.....	.....	.....	.....	.....	.....	.....	.....

05-	..	.....	.....	.....	.....	.....	.....	.....	.....
