

FEDERAL AID MASTER (FM) INSTRUCTIONS

Revised 02/20/2023

Purpose

The purpose of the Federal Aid Master (FM) document is to establish the federal parent (GR_GROUP), child (GR_DETAIL), and revenue (GR_G_REV) ledger groups, and to record changes at the federal parent and federal child level in the FSF Grants module to enable state agencies to track federal funds. This form is intended for use by personnel responsible for the financial and programmatic management of federal programs and by persons responsible for data input.

Upon grant approval from the Delaware State Clearinghouse Committee (DSCC), the state agency will prepare an FM document. Once written verification of a grant award is received from the federal agency, the state agency will submit an FM to the OMB FM mailbox (omb_fm@delaware.gov) to establish the grants ledger groups and to load spending authority. All documents will be forwarded along with a copy of the grant award to the OMB mailbox. The SPOC will review the request and process the FM to establish the ledger groups for a federal appropriation. If the grant is a new grant (first application) the agency will also submit a completed New Appropriation Chart Field Set Up Questionnaire (Form# KK002) along with the FM and grant award notice to the OMB FM mailbox.

Step by Step Instructions for Preparing the FM for Data Entry

REQUIRED

All fields marked with an “*” are required for review and processing the request.

Complete the Date, Organization, Department ID (Dept/Division/Section), Requestor Name, Email and Phone number.

SOURCE OF FUNDING

Federal Funds - the amount (in dollars and cents) of the federal grant award. For preloaded grants, calculate 15% of amount previously approved by Clearinghouse or amount agreed upon by OMB.

Carry Over - unobligated or unexpended dollar amount from previous grant year(s) allowed by a federal agency to be carried over to the next fiscal year(s). Carry Over request should also include an FM to reduce the prior year by the carry over amount.

Program Income - amount generated from fees charged or services rendered to users by a state agency - related to a federal program or project.

Increase/Decrease - select Increase/Decrease from list.

STATE APPLICATION IDENTIFIER (SAI)

Identify the State Application Identifier in FSF for the grant, or if applicable, the SAI number assigned by the Office of Management and Budget.

PROJECT TITLE

Identify the title of the project grant; it must reflect the use of the funds.

FEDERAL CATALOG NUMBER (CFDA)/Assistance Listing Number (ALN)

Identify the five-digit number assigned to the program, as listed in the CFDA/ALN.

R&D INDICATOR

Select Yes if the grant will be 100% Research and Development or No if the grant is not 100% Research and Development. This indication is necessary as part of a federal program audit requirement. Questions regarding the definition of Research and Development should be directed to the Auditor of Accounts office.

LEDGER GROUPS

Three federal ledger groups are established.

GR GROUP (Federal Parent)

Action - 'E' to establish an appropriation or 'M' to modify an appropriation.

Bud Ref- the State fiscal year based on the start date of the grant.

Appropriation Number —5-digit federal appropriation.

Budgetary Account- will always be 5010.

Begin Date and End Date - the Begin Date referenced on the federal notification of funding award. The End Date should be entered as 120 days after the End Date referenced on the federal award to include a closeout period - unless another date is indicated for the specific grant.

Amount - the amount (dollar and cents) of estimated federal receipts (award).

GR DETAIL

Action - 'E' to Establish an appropriation or 'M' to Modify an appropriation.

Bud Ref- the State fiscal year based on the start date of the grant.

Fund- 225 (Federal Funds), 224 (DeIDOT Federal Funds), 910 (Delaware State University), or individual Charter School assigned fund.

Dept ID —Department ID/s for Dept/Division/Section receiving spending authority.

Appropriation Number - 5-digit federal appropriation.

Budgetary Account- will always be 5010.

Begin Date and End Date - the Begin Date referenced on the federal notification of funding award. The End Date should be entered as 120 days after the End Date referenced on the federal award to include a closeout period – unless another date is indicated for the specific grant.

Amount - the amount (dollars and cents) of estimated federal receipts (award).

GR G REV (Revenue)

This ledger group is established one time per Bud Ref, per appropriation, per Dept ID without an amount.

Action - 'E' to Establish an appropriation or 'M' to Modify an appropriation.

Bud Ref- the State fiscal year based on the start date of the grant.

Fund- 225 (Federal Funds), 224 (DeIDOT Federal Funds), 910 (Delaware State University), or individual Charter School assigned fund.

Dept ID –Department ID/s for Dept/Division/Section receiving spending authority.

Appropriation Number- 5-digit federal appropriation.

Budgetary Account - will always 4000.

Begin Date and End Date– the Begin Date referenced on the federal notification of funding award. The End Date should be entered as 120 days after the End Date referenced on the federal award to include a closeout period – unless another date is indicated for the specific grant.

EXPLANATION

Describe the action being performed (i.e., Establish award based on award letter received on [date]; extend end date based on award notice received on [date]).

Documentation must be provided to support changes in dollar amounts or extension of end dates with the FM modification.

ORGANIZATION USE ONLY

Provide name of preparer and approver's signature for the request.

The agency determines who is authorized to approve the FM document. The preparer and approver must not be the same.

OMB USE ONLY

OMB will sign, date, and notate the journal id number(s) when the transaction(s) is complete. A notification will be sent through First State Financials to the agency when the transaction(s) has been posted.

Any questions regarding this manual should be directed to the Federal Aid Coordinator at the Office of Management and Budget at (302) 672-5126.