

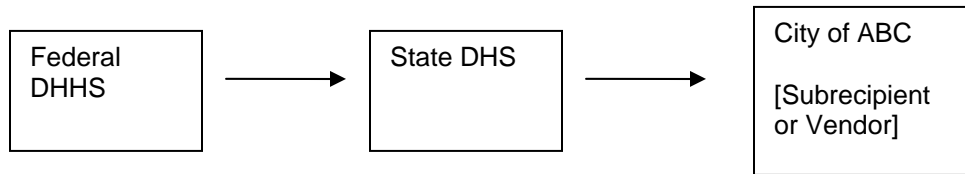
<b>OREGON ACCOUNTING MANUAL</b>	
<b>SUBJECT:</b> Accounting and Financial Reporting	<b>Number:</b> 15.42.00.PR
<b>DIVISION:</b> State Controller's Division	<b>Effective date:</b> April 1, 2009
<b>Chapter:</b> Accounting and Financial Reporting	
<b>Part:</b> Federal Grants	
<b>APPROVED:</b> John Radford, State Controller	Signature on file at SCD

**Using Required Grant Profiles**

- .101 As required by OAM Policy 15.42.00.PO, agencies that receive and expend **federal awards** must use certain grant profiles to account for their federal grants in order to facilitate the efficient compilation of the annual **Schedule of Expenditures of Federal Awards (SEFA)**. Two of these grant profiles are maintained at the statewide level, while the other three are established and maintained by each agency as noted below:
  - D35 Grant Type Maintained at the statewide level
  - D40 Grant Category Maintained at the statewide level
  - D28 Grantor Maintained by each agency
  - D47 Grant Number Maintained by each agency
  - 029 Grant Control Maintained by each agency
  
- .102 The Grant Type profile (D35) is a key element to ensure federal grant related transactions are reflected properly for SEFA reporting purposes. Selecting the appropriate grant type involves determining: 1) whether the grant is reimbursable or advanced, 2) whether the grant is a direct award or an indirect award, and 3) whether the federal funds are budgeted as Federal Funds or budgeted as Other Funds.
  
- .103 If an agency first incurs expenditures and then subsequently requests reimbursement from the federal agency, the grant is considered a *reimbursable grant*. If an agency requests funds from the federal agency before incurring expenditures, the grant is considered an *advanced grant*.
  
- .104 In order to select the appropriate grant type, it is necessary to determine if the grant is a direct award or an indirect award. The State receives federal funds in one of two ways: either *directly* from a federal agency or *indirectly* from a non-federal entity. Below is an illustration of a direct award:

**Direct Award**

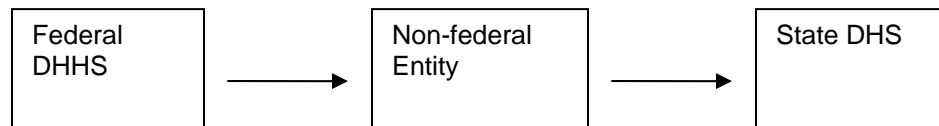
The State *receives* federal funds *directly from a federal agency* and sends the federal funds to a Subrecipient Organization or a Vendor.



Below is an illustration of an indirect award:

**Indirect Award**

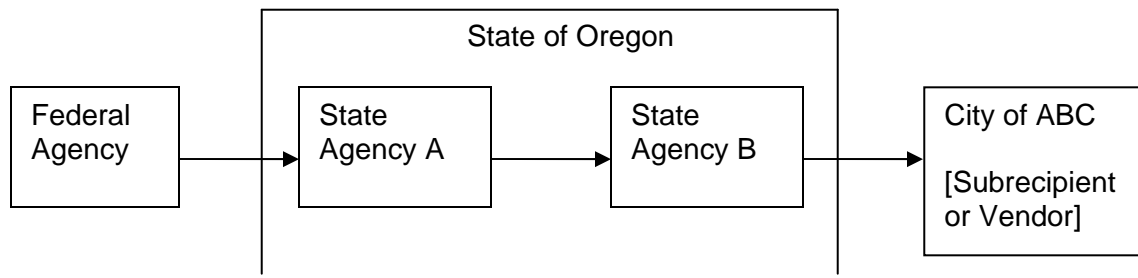
The State *receives* federal funds from a *non-federal entity* and expends the funds on a State program.



.105 As used in this context, another state agency is not considered a *non-federal entity*. The State is considered *one entity* by the federal government; thus, movement of federal funds from one state agency to another is transparent for SEFA reporting purposes. Federal funds that come from a federal agency, are sent to Agency A, and then transferred from Agency A to Agency B are still considered a direct award to the State. Below is an illustration to show that this is a direct award.

**Direct Award**

The State *receives* federal funds *directly from a federal agency* and sends the federal funds to a Subrecipient Organization or a Vendor (even though the funds are first sent to Agency A and then transferred to Agency B). In this scenario, the grant is a direct award to the State; therefore, the Grant Type used by both Agency A and Agency B should reflect that the grant is a direct award.



Agency A: Reports *federal revenue* and a *transfer out* to Agency B.

Agency B: Reports a *transfer in* from Agency A and reports *federal expenditures* (which are reported as “direct expenditures” if monies are sent to a *vendor*, but are reported as “pass-through to subrecipient” if monies are sent to a *subrecipient*).

- .106 The following steps are essential when establishing the Grantor (D28), Grant Number (D47), and Grant Control (029) profiles and determining the appropriate Grant Type (D35) and Grant Category (D40) to which each federal grant should be coded:
- a. Step 1: Research your federal grants to determine the appropriate Grant Type (D35) from the list below. Do not use Grant Type 03 or Type 04 for federal grants. In order to determine which grant type to associate a grant received from another state agency, it is first necessary to find out whether the grant is considered a direct award or an indirect award *by the sending agency*. If the grant is considered a direct award by the sending agency, your agency would also consider the grant a direct award. If the grant is considered an indirect award by the sending agency, your agency would also consider the grant an indirect award. Then, determine how the grant from the other agency is budgeted by your agency (budgeted as federal funds, or budgeted as other funds) and whether the grant is reimbursable or advanced. Based on these three pieces of information, determine which grant type to associate a grant received from another state agency by selecting the applicable grant type from the list below.

Grant Type 01 = Federal grant – reimbursable (direct award)  
Grant Type 02 = Federal grant – advanced (direct award)  
Grant Type 05 = Indirect federal grant – reimbursable  
Grant Type 06 = Indirect federal grant – advanced  
Grant Type 07 = Federal as other funds – reimbursable (direct award)  
Grant Type 08 = Federal as other funds – advanced (direct award)  
Grant Type 09 = Indirect federal as other funds – reimbursable  
Grant Type 10 = Indirect federal as other funds – advanced

- b. Step 2: Research your federal grants to determine the appropriate Grant Category (D40). The grant category defines the CFDA (Catalog of Federal Domestic Assistance) number and title of federal programs. All federal grant transactions must be tied to a CFDA number for SEFA reporting purposes, even if a CFDA number is not yet known for the federal program. If no CFDA number exists for a particular grant, use a grant category formatted with the first two digits as the federal agency, followed by xxx (e.g., 20.xxx for a grant from the U.S. Department of Transportation). In addition, there are non-federal grants such as Grant category 99.997 Private Donations, 99.998 Non-federal/State Grants, and 99.999 Non-federal Grants. Non-federal grants must contain grant type 03 State Grant or 04 Other Grant.
- c. Step 3: Establish the Grantor profile (D28). A separate grantor profile must be established for every entity from which an agency receives federal funds (including another state agency). If an agency receives federal awards from multiple divisions or units within one federal agency, it is only necessary to establish a single grantor profile for the federal agency.
- d. Step 4: Establish the Grant Number profile (D47). The grant number profile defines a grant number and an associated title for the grant. A grant number profile must be established for every federal grant. If federal funds for a given grant are budgeted as Other Funds and the agency has an Other Fund matching component, it is necessary to establish two different grant number profiles to track the federal expenditures separately from the Other Fund matching expenditures. The separate grant number profile for the Other Fund match will be tied to Grant Type 03 or 04

(non-federal). If federal funds for a given grant are budgeted as Federal Funds and the agency has an Other Fund or General Fund matching component, a single grant number profile may be used to track both the federal expenditures and the expenditures paid for with Other Funds or General Fund. In addition, if federal funds for a given grant are budgeted as Other Funds and you have a General Fund (only) matching component, a single grant number profile may be used to track both the federal expenditures and the General Fund expenditures. Each grant number profile must be tied back to a specific grantor ID number (D28), Grant Category (D40) and Grant Type (D35). If no CFDA number exists for a particular grant, using the *award contract number* field (20 characters) to track the federal program is required.

- e. Step 5: Establish the Grant Control profile (029). The grant control profile is used to establish a phase for each grant, which is required to enter transactions related to federal grants. It must be tied back to the Grant Number (D47) profile.
- .107 Each of the grant profiles listed above in .101 are described in Appendix A, an addendum to this procedure. This appendix is intended to assist agencies with understanding, establishing, and maintaining these profiles.

### Standard Accounting Treatment

- .108 In order to ensure consistent accounting data for SEFA reporting, it is essential that all agencies that receive and expend federal awards handle similar accounting transactions in a consistent, standard manner. The following types of transactions must be recorded in the manner described below:
- a. When recording federal revenue *received either directly or indirectly*, agencies must record the revenue using the appropriate comptroller object. Comptroller object 0300, Federal Revenue, is used for federal revenue when federal funds are budgeted as Federal Funds. Comptroller object 0300, Federal Revenue, may also be used when federal funds are budgeted as Other Funds. The D23 fund where federal revenue is initially recorded must be tied to an appropriated fund that either begins with '6' (federal source) or '3' (for federal funds budgeted as other funds). An additional comptroller object that may be used to record federal revenue is 0360, Federal Revenue Service Contracts.
  - b. When *sending* federal funds to another *state agency*, agencies must record the transaction as an interagency transfer using the applicable comptroller object, Transfer Out to Agency xxx (c/o 1430 and 1801 through 1913 or 6081 through 6197, excluding 6093). This does not apply when a state agency is a vendor of another state agency (see .109 through .113 below).
  - c. When *receiving* federal funds from another *state agency*, agencies must record the transaction as an interagency transfer using the applicable comptroller object, Transfer In from Agency xxx (c/o 1279 through 1400, excluding 1301, 1303 and 1356). In some cases, the receiving agency will budget federal funds as other funds; however, the transaction is still a Transfer In from Agency xxx. This does not apply when a state agency is a vendor of another state agency (see .109 through .113 below).
  - d. When *sending* federal funds to a **subrecipient**, agencies must record the distribution using one of the following comptroller objects, depending on the type of organization to which the federal funds are being sent:

- 1404 Transfer to Cities
  - 1405 Transfer to Counties
  - 1407 Transfer to Oregon Health and Science University (a component unit)
  - 1408 Transfer to Non-Governmental Units
  - 1435 Transfer Out to Semi Independent Agency
  - 6093 Distribution to Oregon Health and Science University (a component unit)
  - 6300 Distribution to Counties
  - 6400 Distribution to Cities
  - 6500 Distribution to Community College Districts
  - 6600 Distribution to Local School Districts
  - 6700 Distribution to Other Governments
  - 6725 Distribution to Non-Governments
  - 6726 Distribution to For-Profit Subrecipient
  - 6727 Loans Made – Subrecipient Distribution
  - 6730 Other Distributions to Subrecipients
  - 6740 Other Distribution to Taxable Subrecipient
- e. A *direct expenditure* is incurred when an agency carries out the federal program, not when federal funds are passed-through to another organization (subrecipient) that carries out the federal program. Direct expenditures plus amounts provided to subrecipients equals total expenditures reported in the SEFA for any given agency. Direct expenditures of federal funds may be charged to Personal Services comptroller objects, Services & Supplies comptroller objects, comptroller object 1456 Transfer Out – Indirect Cost Center, or one of the following Special Payment Comptroller Objects (do not use any of the comptroller objects listed in .108d above):

- 6800 Distribution to Individuals
- 6805 Client / Benefit Payments
- 6808 Distributions to Non-Employees
- 6810 Rental Assistance
- 6820 Payments to Counties
- 6821 Payments to Cities
- 6822 Payments to Community College Districts
- 6823 Payments to Local School Districts
- 6824 Payments to Other Governments
- 6826 Payments to Non-Governments
- 6850 Loans Made to Individuals
- 6875 Loans Made – Other
- 6893 Payments to OHSU
- 6900 Other Special Payments
- 6910 Distribution to Contract Service Provider
- 6950 Other Special Payments – Medical Services

- f. When recording *accruals* at fiscal year end for *distributions to subrecipients*, agencies must record a separate accrual for each subrecipient so that dollar amounts are reported by **CFDA** number with a subrecipient organization, a tax ID number, and a specified grant number for SEFA reporting. The following transaction code allows for this level of detail:

TC 941 Accrue distribution to subrecipient  
 DR 3505 Expenditure Accrual (use only comptroller objects shown in .108d)  
 CR 1215 Accounts Payable or 1512 Due to Other Governments

Transaction code 941 will auto-reverse in the following month with transaction code 942. However, the Name, Address, City, State, and Zip Code must be manually deleted from each reversal transaction in order to clear the 530 screen.

- g. When recording *accruals* at fiscal year end for *direct federal expenditures*, agencies may record a lump sum dollar amount for each **CFDA** number, which must include a grant number for SEFA reporting. The following transaction code allows for this level of detail:

TC 437 Accrue direct expenditure  
DR 3505 Expenditure Accrual (use only comptroller objects allowed per108e)  
CR 1215 Accounts Payable or 1512 Due to Other Governments

Transaction code 437 will auto-reverse in the following month with transaction code 983.

### Distinguishing Between Subrecipient vs. Vendor

- .109 In order to apply the standard accounting described in .108 and to report properly on the SEFA, it is essential that agencies determine when they are distributing federal funds to a *subrecipient* versus when they are using federal funds to pay a *vendor* for goods or services rendered. This distinction is also important because federal awards expended as a subrecipient are subject to audit (in accordance with **OMB Circular A-133**, *Audits of States, Local Governments, and Non-Profit Organizations*); however, payments received for goods or services provided as a vendor are not considered federal awards. Thus, this distinction determines whether the organization that is receiving a payment from an agency (made using federal funds) is subject to audit.
- .110 A subrecipient is a non-federal entity that *expends* a federal award that was *received from a pass-through entity* to carry out a federal program. Characteristics indicative of a federal award received by a subrecipient are when *the organization* that received the payment:
- Determines who is eligible to receive what federal financial assistance;
  - Has its performance measured against whether the objectives of the federal program are met;
  - Has responsibility for programmatic decision making;
  - Has responsibility for adherence to applicable federal program compliance requirements; and
  - Uses the federal funds to carry out a program of the *organization* as compared to providing goods or services for a program of *the agency*.
- .111 *One state agency can never consider another state agency to be a subrecipient.* This is because the State is considered one entity by the federal government; thus, movement of federal funds from one state agency to another is transparent for SEFA reporting purposes and should be recorded as a transfer from one state agency to the other (see .108b and .108c above). However, it is possible that a state agency can be considered a vendor by another state agency, if it meets the definition of a vendor (see .112 below).
- .112 A vendor is a dealer, distributor, merchant or other provider of goods or services that are needed to administer a federal program. The goods or services may be for an entity's own use or for the use of beneficiaries of the federal program. Characteristics indicative

of a *payment for goods or services* received by a vendor are when *the organization* that received the payment:

- a. Provides the goods or services within normal business operations;
  - b. Provides similar goods or services to many different purchasers;
  - c. Operates in a competitive environment;
  - d. Provides goods or services that are ancillary (not essential) to the operation of the federal program; and
  - e. Is not subject to compliance requirements of the federal program.
- .113 In making the determination of whether a subrecipient or vendor relationship exists, the *substance* of the relationship is more important than the *form* of the agreement. The key is to determine the nature or the intent of the relationship between the agency and the entity to which the agency is making a payment.

### **Using Repository Reports for SEFA Reporting**

- .114 Agencies will use the SEFA Reports available through the Datamart Repository for fiscal year end SEFA reporting. The queries that produce these reports are based on the standard accounting treatment outlined in this procedure. Each agency will run the query report for their agency, review the data in the report to ensure accuracy, and submit their SEFA reporting data following applicable year end procedures as provided by Statewide Accounting and Reporting Services (SARS).

# Appendix A

## Federal Grant Profiles

Several R-Stars profiles must be established in a specific order because of their interrelationships. The profile relationship chart below illustrates dependencies between the selected profiles. Some profiles must be developed before the next profile can be established.

<b>Profile Relationships</b>	
<u>Required Profiles</u>	
▪ D35 Grant Type	I
▪ D40 Grant Category	I
▪ D28 Grantor	I
▪ D47 Grant Number	D (D28, D35, D40)
▪ 029 Grant Control	D (D47)
<u>Optional Profiles</u>	
▪ D48 Grant Object	D (D47)
▪ 026 Program Cost Account	D (D04)

I = Independent within the group  
D = Dependent upon other profiles (shown in parentheses) being established

## D35 Grant Type Profile

The grant type profile (D35) is a profile that defines the grant type and associated title and is maintained centrally. There are 10 different grant types on the D35 profile screen. Each D47 Grant Number profile needs to be tied to a specific D35 Grant Type profile. For federal grant accounting and reporting, the D35 profile must be used. This includes federal funds budgeted as other funds. When your grant is from another state agency, refer to paragraph .106 (a) in the procedure in order to determine the appropriate grant type.

SD35 VER 2.0	STATE OF OREGON	02/07/05 08:10 AM
LINK TO: PROD	<u>GRANT TYPE PROFILE</u>	
GRANT TYPE: <u>01</u>		
TITLE: <u>FEDERAL GRANT - REIMBURSABLE</u>		

### Definitions of Grant Types

Grant Type 01: Federal Grant – Reimbursable. A federal grant should be identified as type 01 when your agency receives federal funds *directly* from a federal agency *and* when your agency incurs expenditures first, and then requests reimbursement from the federal agency.

Grant Type 02: Federal Grant – Advanced. A federal grant should be identified as type 02 when your agency receives federal funds *directly* from a federal agency *and* when your agency requests funds from the federal agency before (in advance of) incurring expenditures.

Grant Type 03: State Grant. This grant type is not used for federal grant reporting.

Grant Type 04: Other Grants. This grant type is not used for federal grant reporting.

Grant Type 05: Indirect Federal Grant – Reimbursable. A federal grant should be identified as type 05 when your agency receives federal funds *indirectly* (meaning, from a *non-federal* entity) *and* when your agency incurs expenditures first, and then requests reimbursement from the non-federal entity.

Grant Type 06: Indirect Federal Grant – Advanced. A federal grant should be identified as type 06 when your agency receives federal funds *indirectly* (meaning, from a *non-federal* entity) *and* when your agency requests funds from the non-federal entity before (in advance of) incurring expenditures.

Grant Type 07: Federal as Other Funds – Reimbursable. A federal grant should be identified as type 07 when your federal funds are budgeted as other funds, when your agency receives federal funds *directly* from a federal agency *and* when your agency incurs expenditures first, and then requests reimbursement from the federal agency.

Grant Type 08: Federal as Other Funds – Advanced. A federal grant should be identified as type 08 when your federal funds are budgeted as other funds, when your agency receives federal funds *directly* from a federal agency *and* when your agency requests funds from the federal agency before (in advance of) incurring expenditures.

Grant Type 09: Indirect Federal as Other Funds – Reimbursable. A federal grant should be identified as type 09 when your federal funds are budgeted as other funds, when your agency receives federal funds *indirectly* (meaning, from a *non-federal* entity) *and* when your agency incurs expenditures first, and then requests reimbursement from the non-federal entity.

Grant Type 10: Indirect Federal as Other Funds – Advanced. A federal grant should be identified as type 10 when your federal funds are budgeted as other funds, when your agency receives federal funds *indirectly* (meaning, from a *non-federal* entity) *and* when your agency requests funds from the non-federal entity before (in advance of) incurring expenditures.

## D40 Grant Category Profile

The grant category profile (D40) is a profile which defines the CFDA number of a federal program (grant category) along with the associated title. It is maintained centrally. For federal grant accounting and reporting, the D40 profile must be used.

<u>SD40</u> VER 2.0	STATE OF OREGON	02/07/05 08:18 AM
LINK TO: PROD	<u>GRANT CATEGORY PROFILE</u>	
GRANT CAT: <u>10.025</u>	TITLE: <u>PLANT &amp; ANIMAL DISEASE, PEST CONTROL &amp; ANIMAL CARE</u>	
PREVIOUS GRANT CAT: 10.025		
EFF START DATE: 12311996	EFF END DATE:	STATUS CODE: A LAST PROC DATE: 01271997

### Data Fields

1. Grant Category: The grant category represents the CFDA number of a federal program. If a federal program does not have a CFDA number, a new grant category may need to be added to the D40 profile. The format would be the two-digit federal agency number, followed by XXX. For example, a grant from the federal Department of Transportation would be 20.XXX. If your agency needs a new D40 profile, please contact SARS to ask that the new profile be established in R\*STARS. Once the CFDA number is approved, SARS will contact SFMS to update the D40 screen. Please include the new CFDA number and the complete title. If a CFDA number does not exist, provide the federal agency number and the name of the federal agency.
2. Title: The title represents the name of the federal program (title associated with a CFDA number).

Note: When the list of changes or deleted CFDA numbers is posted to the CFDA.gov website (currently it is twice a year), the changes are incorporated into the grant category profile. For deleted CFDA numbers, the effective end date is usually changed to 12/31 of the current year so that these old profiles can be archived. If an agency needs to continue using an old CFDA number, please contact your SARS analyst.

## D28 Grantor Profile

The D28 grantor profile defines the grantor identification number and the associated name and address for grant reporting. A grantor is an organization from which a grant is received (including another state agency). This profile is maintained by the agency. For federal grant accounting and reporting, the D28 profile must be used.

SD28 VER 2.0	STATE OF OREGON	02/07/05 08:13
LINK TO:	<u>GRANTOR PROFILE</u>	Note: <u>N</u> PROD
AGENCY: <u>213</u> (MUST BE IN D02 AGENCY PROFILE)		
ID: <u>936001779</u>		
NAME: <u>DEPARTMENT OF STATE POLICE (Agency 257)</u>		
ADDRESS 1: <u>400 PUBLIC SERVICE BUILDING</u>		
ADDRESS 2:		
ADDRESS 3:		
CITY: <u>SALEM</u>		STATE: <u>OR</u> ZIP CODE: <u>97310</u>
EFF START DATE: 08051994	EFF END DATE:	STATUS CODE: A
		LAST PROC DATE: 03022004

### Data Fields

1. Note: When establishing a D28 profile, if the user does not enter a note in the notepad, the system will automatically default to 'N' (for No) in the note field. To enter a note in the notepad, type 'Note' in the link to field and press F9-Interrupt. The 105 notepad screen will display. After creating the note, press F10-Save and then press F9-Interrupt to return to the D28 profile. The system will display a 'Y' (Yes) in the note field indicating a note is attached.
2. Agency: Enter the agency number of your agency as the grantee (recipient).
3. ID: Enter up to a 14-digit grantor identification number, as provided by the grantor organization. This number needs to be the same Grantor ID number as that entered on the D-47 screen.
4. Name: Enter the name of the organization from which the grant will be received (grantor name).
5. Address 1: Enter the address of the grantor organization (Address 1).
6. Address 2: Enter Address 2 or leave blank.
7. Address 3: Enter Address 3 or leave blank.
8. City: Enter the city for the grantor address.
9. State: Enter the two-character state for the grantor address.
10. Zip Code: Enter up to a nine-digit zip code for the grantor address.

## D47 Grant Number Profile

The D47 profile establishes the agency defined grant number and the associated title for grant reporting purposes. This profile is maintained by the agency. For federal grant accounting and reporting, the D47 profile must be used.

<b>SD47</b> VER 2.0	STATE OF OREGON	02/07/05 08:13
AM		
LINK TO:	<u><b>GRANT NUMBER PROFILE</b></u>	
PROD		
AGENCY: <u>213</u> (MUST BE IN D02 AGENCY PROFILE)		
GRANT NUMBER: <u>455000</u>	TITLE: <u><b>PUBLIC SAFETY SYSTEM OVERVIEW</b></u>	
FISCAL YEAR END: <u>0930</u>	DESC: <u><b>BYRNE GRANT - OREGON STATE POLICE</b></u>	
GRANT PH BUDGET LEVEL IND: <u>Y</u>	(Y OR N - CONTROL BUDGETS AT PHASE LEVEL)	
AGY BUD GRANT LEVEL IND: <u>1</u>	(0=NO GRANT, 1=GRANT, 2=GRANT/PHASE)	
GRANTOR ID: <u>936001779</u>	CATEGORY: <u>16.579</u>	GRANT TYPE: <u>01</u>
ADDRESS 1: <u>DEPARTMENT OF STATE POLICE</u>		
ADDRESS 2: <u>400 PUBLIC SERVICE BUILDING</u>		
ADDRESS 3: CARMEN MERLO		
CITY: <u>SALEM</u>	STATE: <u>OR</u>	ZIP CODE: <u>97310</u>
AWARD DATE: <u>01012004</u>	AWARD CONTRACT NO: _____	
STATE APPL ID: _____	LOC REF NO: _____	
MANAGER: _____		
APPLICATION STATUS: _____	DUE DATE: _____	FINAL DECISION DATE: _____
GRANTORS GRANT NO: _____		

### Data Fields

1. Agency: Enter your agency number.
2. Grant number: Enter the grant number.
3. Title: Enter the title of the grant associated with the grant number.
4. Grant ph budget level ind: This indicator controls the posting of the phase to the grant, cash control, and cash balance financial tables. Enter a one character Y (Yes) or N (No) value. If 'Y' is selected, the grant's budget and cash balances will be controlled and posted at the phase level. The grant and phase code are both posted to the control key of the grant, cash control and cash balance financial tables. If 'N' is selected, grant budget and cash control is at the grant level, and a 29 grant control profile with a phase of '00' must be established. If the value of this indicator is 'N', the grant code and a blank phase code are posted to the control key of the grant financial table.
5. Agy bud grant level ind: Enter the one-digit agency budget grant level indicator that identifies the level at which the grant is budgeted. Valid values are as follows:
  - 0 – No grant
  - 1 – Grant
  - 2 – Grant/Phase
6. Grantor ID: Enter up to a 14-digit grantor identification number. The grantor ID number must match the grantor ID number on the D28 grantor profile.
7. Category: Enter the CFDA number associated with the grant number. The CFDA number must be on the D40 grant category profile.
8. Grant Type: Enter the two-digit grant type code based on the type of federal grant. The grant type code must be on the D35 grant type profile.

9. Address 1: Enter address 1 for the grantor, up to 40 characters.
10. Address 2: Enter address 2 up to 40 characters.
11. Address 3: Enter address 3 up to 40 characters.
12. City: Enter the city for the grantor address, up to 30 characters.
13. State: Enter the two-character state for the grantor address.
14. Zip code: Enter up to a nine-digit zip code for the grantor address.
15. Award date: Enter an eight-digit award date. The date must be in standard MMDDYYYY format.
16. Award Contract Number: Enter the contract number for all grants that do not have a valid CFDA number. If the CFDA number is valid, then the award contract number may remain blank.
17. Loc Ref No: Optional.
18. Manager: Up to 60 characters (optional).
19. Application Status: 1 character; must be in D53 Table ID: GAST (optional).
20. Due Date: Use standard MMDDYYYY format (optional).
21. Final Decision Date: Use standard MMDDYYYY format (optional).
22. Grantors Grant No: Up to 15 character alpha-numeric field (optional).

## 029 Grant Control Profile

The grant cost accumulation and billing processes are controlled by a series of indicators and data elements stored in the grant control profile. This profile is maintained by the agency. For federal grant accounting and reporting, the 029 profile must be used.

S029 VER 2.0	STATE OF OREGON	02/11/05 09:34 AM
LINK TO:	<u>GRANT CONTROL PROFILE</u>	
PROD		
AGENCY: <u>213</u>	GRANT NO/PH: <u>455000 04</u>	AG CD 1:                      GRANT TYPE: 01 (SYS-GEN)
TITLE: <u>2004 PUBLIC SAFETY SYSTEM OVERVIEW</u>		GEOGRAPHIC CODE:
SGL POST LEVEL IND: <u>2</u>	LOC NO:	LOC AWARD: <u>1/1/2004 - 12/31/05</u>
EXP POST LEVEL IND: <u>2</u>	REV POST LEVEL IND: <u>2</u>	GRANT CTL TYPE IND: <u>0</u>
CASH CTL POST IND: <u>N</u>	CASH CTL TYPE IND: <u>2</u>	PROJ/PH:                      AGY CD 2:
SERV DATE CTL IND: <u>N</u>	GRANT OBJ IND:	CONTRACTOR/SFX:
BILLING METHOD: <u>0</u>	CYCLE: <u>0</u>	MMDD: 1                      2                      3                      4
OBJECT RANGE - LOW:	HIGH:	RATE:
1	00000.0000	2                      00000.0000
3	00000.0000	4                      00000.0000
5	00000.0000	CLEARANCE PATTERN:
COMP GLA TO INCLUDE:		
* * * * * RECOVERY SEGMENT * * * * *		
CUR DOC/SFX:	TC:	INDEX:                      PCA:                      AY:
COMP/AGY OBJ:	FUND:	DESC:
MP CODE:	AGY CD - 1:	2:                      3:
FINAL POST DATE:	RTI:	SPEC PURGE IND: N
STATE MATCH%: .00000	STATE MATCH AMT: 00000000000.00	STATUS CODE: A

### Data Fields

1. Agency: Enter your agency number.
2. Grant no/ph: Enter the grant number which is a required element (the grant number must be in the D47 profile). Enter the two-digit grant phase, if applicable. If the grant is not divided into phases, enter zeroes (00).
3. Ag cd 1: An optional element; 4 digits assigned by the agency. It signifies another level in grant structure and is used for identifying different tasks or activities.
4. Title: Enter the title of the grant associated with the grant number.
5. Geographic code: Leave blank.
6. SGL post level ind (Summary general ledger post level indicator): Provides the ability to maintain a general ledger and inquire on balance sheet accounts within a grant/phase. Enter the desired level of posting using the one-digit code as follows: 0 – Do not post; 1 – Post grant only; 2 – Post grant and phase.
7. Loc No: Optional.
8. Loc Award No: Letter of credit award number; up to 15 characters (optional or leave blank).
9. Exp post level ind (Expenditure object posting level indicator): This indicator determines the expenditure object and/or fund level at which transactions are posted to the grant financial table. All transactions are recorded at the lowest level of detail in the general ledger financial table. Note that grant billable and expendable budgets, if used by your agency, must be posted at the level of detail identified by this indicator. When budgets are not used, this indicator should be set at the level desired for on-line inquiry. Enter the applicable one-character code from the list below:  
0 – No object

- 1 – Comptroller object (D10)
- 2 – Agency object (D11)
- 3 – Grant object
- A – Fund, no object
- B – Fund and comptroller object
- C – Fund and agency object
- D – Fund and grant object

10. Rev post level ind (Revenue object posting level): This indicator determines the revenue object and/or fund level at which transactions are posted to the grant financial table. For example, if the value is '1' the comptroller object on the transaction is posted to the control key grant financial table. Enter the applicable one-character code from the list below:
- 0 – No object
  - 1 – Comptroller object (D10)
  - 2 – Agency object (D11)
  - 3 – Grant object
  - A – Fund, no object
  - B – Fund and comptroller object
  - C – Fund and agency object
  - D – Fund and grant object
11. Grant ctl type ind: Enter the desired one-digit grant control type indicator as follows:
- 0 – None: expenditures exceeding the expendable budget will not cause an error message.
  - 1 – Absolute/Fatal: expenditures greater than the expendable budget will not be posted. A fatal message will be issued.
  - 2 – Advisory/Warning: expenditures that exceed the expendable budget will be posted. A warning message will be issued.
12. Cash ctl post ind: This indicator determines whether the grant structure is used to post to the cash control and cash balance financial tables. For example, a value of 'N' indicates that the grant on the cash control and cash balance financial tables will be blank (control is without regard to grant); whereas a value of 'Y' indicates that the grant will be posted to the cash control and cash balance financial tables. Whether or not the phase code is posted, is determined by the D47 grant number profile grant phase budget level indicator. Enter the applicable one-digit cash control posting indicator as follows:
- Y – Yes, exercise cash control for the grant phase.
  - N – No, do not have cash control for the grant phase.
13. Cash ctl type ind: Enter the desired one-digit cash control type indicator as follows:
- 0 – None: expenditures exceeding the expendable budget will not cause an error message.
  - 1 – Absolute/Fatal: expenditures greater than the expendable budget will not be posted. A fatal message will be issued.
  - 2 – Advisory/Warning: expenditures and encumbrances that exceed the expendable budget will be posted. A warning message will be issued.
14. Proj/ph: Enter the project number or leave blank. The project number and phase are used to associate a project/phase with the grant/phase. All budgetary, expenditure and revenue transactions recorded against this grant/phase will also post to the project table (and other tables) for the project/phase. This project number must also exist in the 27 project control profile if entered. Enter the two-digit project phase or leave blank (required field if the project number is entered).
15. Agy cd 2: Enter an agency code 2 indicator. This code must exist in the D27 agency code 2 profile.
16. Serv date ctl ind: Enter a one-character service date control indicator as follows:
- Y – Yes, service dates of transactions must occur prior to the final post date defined in this profile.
  - N – No, service dates are not controlled against the final post date.
17. Grant obj ind: The grant object indicator determines which range of objects on the grant object profile (D48) will be used to post transactions to the grant financial table. This indicator is only required if agency object has been selected on the exp or rev post level indicators (options '3' or 'D'). Valid values include:
- A – Agency object range only

B – Comptroller and agency object range

C – Comptroller object only

Blank – Field must be blank exp or rev post level indicators not set to '3' or 'D'.

18. Contractor/SFX: Enter the optional 10-character vendor id number and three-digit mail code of the primary contractor associated with this grant. If entered, the vendor number must be defined in the 51 statewide vendor profile or the 34 agency vendor profile.