



State of Arizona Accounting Manual

Topic 70 Grants
Section 65 Cost Structures for Grants

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INTRODUCTION

The Cost Accounting Setup/Cost Accounting Modification (CAS/CAM) document establishes the AFIS account structure (COA) that is to be used for all financial activity associated with a grant.

POLICIES

1. All grant awards for direct or pass-through Federal grants, as well as State grants, must be attached to the cost structure.
2. The grant agreement should be attached to the cost structure through a CAS/CAM document at the Program Period level.
3. Per [2 CFR 200.211](#), Federal grant agreements and pass-through agreements must contain certain data elements. These data elements include, but are not limited to:
 - 3.1. The recipient's name;
 - 3.2. The recipient's unique entity identifier;
 - 3.3. The unique Federal Award Identification Number (FAIN);
 - 3.4. The Federal award date;
 - 3.5. The Period of Performance start and end date;
 - 3.6. The Budget Period start and end date;
 - 3.7. The amount of Federal funds obligated by this action;
 - 3.8. The total amount of Federal funds obligated;
 - 3.9. The total amount of the Federal award;
 - 3.10. The Federal award project description;
 - 3.11. The name of the Federal awarding agency and contact information of the awarding official;
 - 3.12. The Assistance Listing number and title; and

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- 3.13. The indirect cost rate for the Federal award (including if the de minimis rate is charged) per 2 CFR 200.414.
4. State agencies acting as pass-through entities for Federal grants are responsible for providing all required information regarding the Federal award to their subrecipients.
5. For Federal grants, the associated Assistance Listing number, if available, should be entered into the CAS/CAM document on the agency structure Program Period or Funding Line.
 - 5.1. If there is no Assistance Listing number associated with a Federal grant, a Schedule of Expenditures of Federal Awards Identification Number (SEFA ID) is constructed using the two-digit Federal agency identifier and the contract number.
 - 5.2. Refer to SAAM 7015 for additional information.
6. If there is a change affecting an existing award, the revised grant agreement is to be attached to the CAM document.
7. The appropriate major program or program category should be used in the CAS/CAM document. The type of grant determines which category should be used. The Assistance Listing number or SEFA ID is required if a Federal category applies.
8. The Major Program Categories and Program Categories are listed in the tables on the following page.

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Major Program Category	NAME
01	FEDERAL GRANT-DIRECT FROM FEDERAL GOVERNMENT
02	ST GRANT- NON-FED FROM ANOTHER STATE AGENCY
03	LOCAL GRANT-FROM A LOCAL GOVERNMENT
04	PRIVATE GRANT-FROM A NON-GOVERNMENTAL ENTITY
05	FEDERAL PASS-THRU GRT-FROM ANOTHER ST AGY FROM FED AGY
07	FEDERAL FEE FOR SERVICE CONTRACTS
08	PRIVATE PASSTHRU GRT-FRM ANOTHER ST AGY FRM NON-GOVN ENTITY
09	CAPITATED PAYMENTS
10	FEDERAL PASSTHRU GRNT-FROM NON-ST GOVERNMENTAL ORGANIZATION
11	ARRA FEDERAL STIMULUS AWARDS-DIRECTLY FROM FEDS
12	ARRA PASS-THROUGH-FROM ANOTHERST AGY FROM FED AGY
13	ARRA NON 1512 REPORTING-NOT SUBJECT TO 1512 RPT
14	CARES ACT DIRECT FROM FED AGY
15	CARES ACT PASS-THROUGH-FROM ANOTHER ST AGY
16	COVID PRIVATE ENTITY DONATION
17	CARES ACT PASS-THROUGH-FROM NON-STATE GOVT ENTITY
18	ARPA Direct Federal Gov
19	ARPA Pass through from state agy
20	ARPA Pass-Through From Non-State Govt Entity

Program Category	NAME
01	FEDERAL GRANT-DIRECT FROM FEDERAL GOVERNMENT
01EX	HRIS EXCLUDE - FEDERAL GRANT-DIRECT FROM FEDERAL GOV
02	ST GRANT- NON-FED FROM ANOTHER STATE AGENCY
02EX	HRIS EXCLUDE - ST GRANT- NON-FED FROM ANOTHER STATE AGY
03	LOCAL GRANT-FROM A LOCAL GOVERNMENT
03EX	HRIS EXCLUDE - LOCAL GRANT-FROM A LOCAL GOV
04	PRIVATE GRANT-FROM A NON-GOVERNMENTAL ENTITY
04EX	HRIS EXCLUDE - PRIVATE GRANT-FROM A NON-GOV
05	FEDERAL PASS-THRU GRT-FROM ANOTHER ST AGY FROM FED AGY
05EX	HRIS EXCLUDE - FED PASS-THRU FROM ST AGY
07	FEDERAL FEE FOR SERVICE CONTRACTS
07EX	HRIS EXCLUDE - FEDERAL FEE FOR SERVICE CONTRACTS
08	PRIVATE PASSTHRU GRT-FRM ANOTHER ST AGY FRM NON-GOVN ENTITY
08EX	HRIS EXCLUDE - PRIV PASSTHRU GRT- ST AGY FROM NON-GOVN
09	CAPITATED PAYMENTS
10	FEDERAL PASSTHRU GRNT-FROM NON-ST GOVERNMENTAL ORGANIZATION

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10EX	HRIS EXCLUDE - FEDERAL PASSTHRU GRNT-FROM NON-ST GOVERN ORG
11	ARRA FEDERAL STIMULUS AWARDS-DIRECTLY FROM FEDS
11EX	HRIS EXCLUDE - ARRA FEDERAL STIMULUS AWARDS-DIRECT FEDS
12	ARRA PASS-THROUGH-FROM ANOTHERST AGY FROM FED AGY
12EX	HRIS EXCLUDE - ARRA PASS-THROUGH-FROM AGY
13	ARRA NON 1512 REPORTING-NOT SUBJECT TO 1512 RPT
13EX	HRIS EXCLUDE – ARRA NON 1512 REPORT NOT SUBJECT TO 1512
14	CARES ACT FEDERAL STIMULUS AWARDS-DIRECTLY FROM FEDS
14EX	HRIS EXCLUDE – CARES ACT FEDERAL STIMULUS AWARDS-DIRECT FEDS
15	CARES ACT PASS-THROUGH-FROM ANOTHER ST AGY
15EX	HRIS EXCLUDE – CARES ACT PASS-THROUGH-FROM ST AGY
16	COVID PRIVATE ENTITY DONATION
16EX	HRIS EXCLUDE COVID PRIVATE ENTITY DONATION
17	CARES ACT PASS-THROUGH-FROM NON-STATE GOVT ENTITY
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