



# 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 200.210 subpart C](#), Federal grant agreements and pass-through agreements must contain the following data elements:
  - 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 total amount of the Federal award;
  - 3.7. The Federal award project description;
  - 3.8. The name of the Federal awarding agency and contact information of the awarding official; and
  - 3.9. The Catalog of Federal Domestic Assistance (CFDA) number.
4. For Federal grants, the associated CFDA number, if available, should be entered into the CAS/CAM document on the agency structure Program Period or Funding Line.

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- 4.1. If there is no CFDA 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.
- 4.2. Refer to SAAM 7015 for additional information.
5. If there is a change affecting an existing award, the revised grant agreement is to be attached to the CAM document.
6. 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 CFDA number or SEFA ID is required if a Federal category applies.
7. 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

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
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

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12EX	HRIS EXCLUDE - ARRA PASS-THROUGH-FROM AGY
13	ARRA NON 1512 REPORTING-NOT SUBJECT TO 1512 RPT
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