
STARS USER MANUAL.....	1
INDIRECT COSTS FOR FEDERAL GRANTS.....	1
INTRODUCTION	1
ALLOWABLE VERSUS UNALLOWABLE COSTS.....	2
BORROWING LIMITS.....	2
TRANSACTION CODES FOR INDIRECT COSTS	4
TC 093 – UNITS BUDGETED.....	5
TC 460 – UNITS EXPENDED	7
FEDERAL FINANCIAL REPORT DATA FOR INDIRECT COSTS.....	7
TC 412 – INDIRECT COSTS TRANSFERRED OUT – REDUCES CASH AND REVENUE..	8
TC 413 – INDIRECT COSTS TRANSFERRED IN – INCREASES CASH AND REVENUE ..	9
IBIS REPORTING	11

STARS USER MANUAL

INDIRECT COSTS FOR FEDERAL GRANTS

INTRODUCTION

Indirect costs are defined as costs that are incurred for common or joint objectives and which cannot be identified readily and specifically with a particular federal award or project. Indirect costs support those projects and programs and sustain the daily operations of the state agency.

In order to be reimbursed for indirect costs for a federal grant, a state agency needs an indirect cost rate agreement or allocation plan approved by the Federal awarding agency. This must be on the basis of allocation methods substantially in accordance with those set forth in the applicable federal Office of Management and Budget (OMB) cost circulars.

For information on how to obtain an approved indirect cost rate, contact [the Division of Financial Management](#) for further guidance.

According to the Division of Financial Management, if an agency's current process is to deposit indirect cost receipts directly into Fund 0125, they can continue to do so - they do not have to post the indirect costs into the federal fund.

Approving indirect cost rates for *subrecipients* is the responsibility of the state agency.

Indirect Costs versus Direct Costs

Indirect costs are not incurred specifically from the actual performance of the activities under a particular award. Indirect costs are charged based on an approved rate and applicable base, which encompasses total organizational activity.

Examples of indirect costs include:

- Depreciation
- Rent
- Telephone
- Postage
- Printing
- Other expenses that benefit the federal program as well as other programs and functions of a state agency

Direct costs, also called Management and Administrative (M&A) costs are those incurred to administer a particular program/award. Direct costs are identifiable and unique to each federal program/award and are charged based on the activity performed for that particular project.

Examples of direct costs include:

- Salaries of full-time or part-time staff or contractors/consultants to assist with the management of the program
- Hiring of full-time or part-time staff or contractors/consultants to assist with the implementation and administration of the program
- Travel expenses
- Meeting-related expenses

ALLOWABLE VERSUS UNALLOWABLE COSTS

Agencies should follow the applicable OMB cost principles and should refer to the individual program guidelines to determine which program costs are allowed or not allowed for your specific program. Costs that are unallowable under one Federal program may be allowed under another.

General grant information and a list of OMB circulars can be found on the State Controller's website under [Accounting – Fiscal Policies – Federal Section](#). Agencies must follow the OMB circulars regarding allowable costs. The program-specific information can be found in the Catalog of Federal Domestic Assistance (CFDA) under the CFDA number of the program. Specifics may also be stated in your award letter.

BORROWING LIMITS

A borrowing limit is a memo entry in the STARS accounting system that allows expenditures to process before the related revenue or reimbursement has been received from the federal government. Contact [David Fulkerson at the Division of Financial Management](#) for a new borrowing limit or a change to a current borrowing limit.

Request the borrowing limit at whatever level that you are posting the federal grant to the Cash-Post-Level on the Grant Control Table S029, whether it is at the Fund or Fund Detail, or at the Grant or Grant Phase levels.

```
VERSION 3.1          STARS--GRANT CONTROL TABLE MAINTENANCE/INQUIRY          S029
FUNCTION: R (A=ADD, C=CHANGE, D=DELETE, N=NEXT, R=RECALL)
AGCY: 999 GRANT-NO: BASIC3 GRANT-PHASE: 00 FEDERAL ID: H126A130016
DESCRIPTION: BASIC GRANT                                GRANT-TYPE: 1   PRI: Y
START-DATE: 092512 END-DATE:          LOOKUP PROJ-NO:          PROJ-PH:
OBJ POST-LEVEL: 5 REV POST-LEVEL: 4 BUDGET-CTL-TYPE: 0 CAT: 84.126A PI: N
CASH-POST-LEVEL: 0 CASH-CTLTYP: 0     GL-BY-GRANT: 2 INT: N
GRANT-MANAGER:                                         ORC:
```

Data Element	Description
CASH-POST-LEVEL	<p>Enter the one-digit Grant Cash Control Posting Level indicator that identifies whether the Grant Cash will post to the Grant level on the Cash Control File (63). The indicator types are as follows:</p> <p>0 – No separate Grant Cash Control. Cash can be spent up to the amount of the cash in the fund or fund detail, not restricted by Grant. CASH CTL TYPE must be '0', No control.</p> <p>1 – Maintain separate Grant Cash Control. Only this Grant/Fund can use the cash posted to this Grant/Fund. If not enough cash is available in the Grant and Fund, STARS will not process expenditures.</p> <p>2 – Maintain separate Grant Phase Cash Control. Only this Grant Phase/fund can use the cash posted to this Grant Phase/fund. If not enough cash is available in the Grant Phase and fund, STARS will not process expenditures. Also posts Grant/Grant Phase to the Average Daily Cash File.</p>

Once the borrowing limit is approved, the State Controller's Office will enter a STARS Transaction Code 199 to create the borrowing limit.

You can see your borrowing limit in the Cash Control File screen S063 or S073 and see the increase in the Balance.

VERSION 3.1		STARS--CASH CONTROL FILE RECORD INQUIRY		S063
AGENCY: 999	FUND/DET: 0348	GRANT/PHASE:		
CM:	PM:	CP:	PP:	PY: X
		CUM: X ACTV:		
BEGINNING BALANCE	762,421.04-	ADVANCES RECEIVED	0.00	
RECEIPTS/COLLECTNS	4,358,557.95	ADVANCES MADE	0.00	
DISBURSEMENTS	3,759,743.95	BORROWING LIMIT	1,500,000.00	
TRANSFERS RECEIVED	0.00	TRANSFERS MADE	364,460.31	
	BALANCE	971,932.65		

Notice that the prior year ending Balance includes the borrowing limit, but the next year's Beginning Balance is the actual cash amount without the borrowing limit (971,932.65 less 1,500,000.00 = -528,067.35).

VERSION 3.1	STARS--CASH CONTROL FILE RECORD INQUIRY	S063
AGENCY: 999	FUND/DET: 0348	GRANT/PHASE:
CM:	PM: X CP: PP: PY:	CUM: X ACTV:
BEGINNING BALANCE	528,067.35-	ADVANCES RECEIVED 0.00
RECEIPTS/COLLECTNS	2,333,819.56	ADVANCES MADE 0.00
DISBURSEMENTS	1,757,781.92	BORROWING LIMIT 1,500,000.00
TRANSFERS RECEIVED	0.00	TRANSFERS MADE 198,946.88
	BALANCE 1,349,023.41	

The IBIS Cash Control Inquiry shows the same data as the Cash Control File screen S063.

Dec 19, 2013	IDAHO BUSINESS INTELLIGENCE SOLUTION	3:57:24 PM							
Cash Control Inquiry									
Agency , Fiscal Year 2014, As of Date Nov 30, 2013									
Fund Code	Beginning Balance	Advances Received	Receipts Collections	Advances Made	Disbursements	Borrowing Limit	Transfers Received	Transfers Made	Balance
0348	(528,067.35)	0.00	2,333,819.56	0.00	(1,757,781.92)	1,500,000.00	0.00	(198,946.88)	1,349,023.41

TRANSACTION CODES FOR INDIRECT COSTS

According to the Division of Financial Management, if an agency's current process is to deposit indirect cost receipts directly into Fund 0125, they can continue to do so - they do not have to post the indirect costs into the federal fund.

Otherwise, when an agency receives federal reimbursements, they should record the total receipt (reimbursement plus indirect costs) into the Grant using your normal Cash Receipts process. Once receipts are posted to the Grant, the portion received for indirect costs should then be moved from the Grant/Fund to either the agency's indirect cost Fund 0125 or to the Funds that initially incurred the indirect costs. These can be moved anytime during the fiscal year, but must be done by the end of the State Fiscal Year. You can use the Adjustment application in the Statewide Accounting Systems or STARS to enter these transactions.

Use these transaction codes to keep the cash from accruing in the federal fund and assists in bringing the Grant cash to zero. The Grant cash must be zero in order for the Grant to be purged at Fiscal Year End.

When a grant award amount changes (which also would include the indirect amount portion as well as subrecipient award amounts which may be increased or a subaward not fully spent or reimbursed), use the appropriate TC with "R" reversal indicator (for those TCs that don't have offsetting TCs).

Indirect Costs transaction codes to record these types of cash adjustments are described below.

<u>Transaction Code</u>	<u>Description</u>
093	UNITS BUDGETED - PROJECT & GRANT Use to record the full amount of the indirect costs that will be involved with the specific Grant. This amount is included in your grant award as the total indirect cost amount for the Grant based on your agency's indirect cost percentage. Can be entered in the Budgetary application.
460	UNITS EXPENDED - PROJECT & GRANT Use to show the amount of indirect costs that have been requested from the federal government to-date. This could be done each time you request federal funds, or can be posted at the end of the reporting period, such as a quarterly amount. Can be entered in the Adjustment application but there will be no offsetting TC.
412	INDIRECT COST TRFR OUT - REV REDUCTION IN COST ALLOC OUT Reduces the cash and revenue in the Grant for moving indirect costs received back to the original Fund or indirect cost Fund 0125. Can be entered in the Adjustment application, must be offset by TC 413.
413	INDIRECT COST TRFR IN - REV INCREASE IN COST ALLOC IN Increases the cash and revenue in the original Fund that incurred the costs used in the federal cost allocation plan. Can be entered in the Adjustment application.
TC 412 must have offsetting TC 413 transaction amounts.	

TC 093 – UNITS BUDGETED

The TC 093 is used to record the amount of indirect costs that you expect to receive from the federal government during the life of the Grant. This amount is included in your grant award as the total indirect cost amount for the Grant based on your agency's indirect cost percentage. This TC is used in collecting data for the Federal Financial Report.

Units Budgeted is used for both Indirect Costs and In-Kind. They are differentiated by the subobject used.

The following are the minimum requirements for TC 093:

<u>Data Element</u>	<u>Description</u>
Curr Doc/Sfx	Agency assigned current document number and suffix
TC	093 Units Budgeted
Index and/or PCA	Should look up the Budget Unit, Fund, and possibly the Grant in which the federal receipts will be posted.
Expenditure Subobject	Use 5979 (Indirect Operating Costs).
Amount	Amount of the total expected indirect costs. This amount is included in your grant award based on your agency's indirect cost percentage.
Grant/Phase	Grant where the federal receipts will be deposited, if not already automatically entered by using the Index or PCA look up. Will also post to a project.

Units Budgeted post to the Grant and Project files under the Units Budgeted field so they can be used in IBIS reporting.

VERSION 3.1		STARS--GRANT FILE RECORD INQUIRY		S066	
AGENCY: 999 GRANT/PHASE: BEMPG 12 PCA:		FUND: 0348 FUND DET:			
EXP-OBJECT/DET: 5979		REV OBJECT/DET:			
CM: X PM:	CP:	PP:	PY:	PPY:	CUM: X ACTV:
EXP SOBJ/DET:	REV SOBJ/DET:	GRANT TYPE: 1 CAT: 97.042			
CREATE DATE: 110912	CLOSE DATE:	FEDERAL ID: EMW2012EP00065			
BILLABLE BUDGET	0.00	EXPENDABLE BUDGET		0.00	
AMOUNT BILLED	0.00	UNITS BUDGETED		123,002.45-	
BILLABLE BALANCE	0.00	ENCUMBRANCES		0.00	
RECEIPTS/COLLECTNS	0.00	CASH EXPENDITURES		0.00	
UNCOLLECTED BILLS	0.00	UNITS EXPENDED		123,002.45	
PROG INC EARN(MEMO)	0.00	PROG INC EXPEND		0.00	
COST ALLOC IN(MEMO)	0.00	EXPENDABLE BALANCE		0.00	
COST ALLOC OUT(MEMO)	0.00	ACCRD EXPEND(MEMO)		0.00	
PRE-ENCUMB(MEMO)	0.00	ADVANCES(MEMO)		0.00	

TC 460 – UNITS EXPENDED

The TC 460 is used to show the amount of indirect costs that have been requested from the federal government to-date. This could be done each time you request federal funds, or can be posted at the end of the reporting period, such as a quarterly amount.

This TC is used in collecting data for the Federal Financial Report. Units Expended is used for both Indirect Costs and In-Kind. They are differentiated by the subobject used.

The following are the minimum requirements for TC 460:

<u>Data Element</u>	<u>Description</u>
Curr Doc/Sfx	Agency assigned current document number and suffix
TC	460 Units Expended
Index and/or PCA	Should look up the Budget Unit, Fund, and possibly the Grant in which the federal receipts will be posted.
Expenditure Subobject	Use 5979 (Indirect Operating Costs).
Amount	Amount of the current indirect costs being requested from the federal government.
Grant/Phase	Grant where the federal receipts will be deposited, if not already automatically entered by using the Index or PCA look up. Will also post to a project.

FEDERAL FINANCIAL REPORT DATA FOR INDIRECT COSTS

The TC 093 and TC 460 will be used to collect data to be used in IBIS for the Federal Financial Report.

The total of the TC 093 and TC 460 would identify the balance of indirect costs not yet requested from the federal government.

Posting of these two items on the Grant file will allow IBIS reporting of Indirect Costs expected and received.

TC 4I2 – INDIRECT COSTS TRANSFERRED OUT – REDUCES CASH AND REVENUE

The TC 4I2 is used to transfer out the cash amount of indirect costs initially posted into the Grant so it can be moved to the Fund that initially incurred the indirect costs. This transaction code will reduce cash, and will debit GL 4100 (revenue) and credit GL 1003 (cash). This transaction code will not be used in the Federal Financial Report.

The 'Receipts/Collections' field on the Grant File will not be affected and will retain the total federal receipts into the Grant. This transfer out of cash will post to a separate 'Cost Allocation Out' field.

Grant File: The 4I2 would post on the Grant file to the Cost Allocation Out field.

VERSION 3.1	STARS--GRANT FILE RECORD INQUIRY	5066
AGENCY: 999 GRANT/PHASE: BASIC3 00 PCA: FUND: 0348 FUND DET:		
EXP-OBJECT/DET:		
REV OBJECT/DET: 2030		
CM:	PM: X CP: PP: PY: PPY:	CUM: X ACTV:
EXP SOBJ/DET:	REV SOBJ/DET:	GRANT TYPE: 1 CAT: 84.126A
CREATE DATE: 110512	CLOSE DATE:	FEDERAL ID: H126A130016
BILLABLE BUDGET	0.00	EXPENDABLE BUDGET 0.00
AMOUNT BILLED	0.00	UNITS BUDGETED 0.00
BILLABLE BALANCE	0.00	ENCUMBRANCES 0.00
RECEIPTS/COLLECTNS	9,589,990.13	CASH EXPENDITURES 0.00
UNCOLLECTED BILLS	0.00	UNITS EXPENDED 0.00
PROG INC EARN(MEMO)	0.00	PROG INC EXPEND 0.00
COST ALLOC IN(MEMO)	0.00	EXPENDABLE BALANCE 0.00
COST ALLOC OUT(MEMO)	391,585.94	ACCRD EXPEND(MEMO) 0.00
PRE-ENCUMB(MEMO)	0.00	ADVANCES(MEMO) 0.00

The following are the minimum requirements for TC 4I2:

<u>Data Element</u>	<u>Description</u>
Curr Doc/Sfx	Agency assigned current document number and suffix
TC	4I2 Indirect Costs Transferred Out
Index and/or PCA	Should look up the Budget Unit, Fund, and possibly the Grant in which the federal receipts were initially posted.
Revenue Subobject	Use 2055 (Indirect Costs – Federal), or the subobject from where the receipts were deposited from the Federal Government.
Amount	Amount of the indirect costs received that have not already been moved out of the Grant.

<u>Data Element</u>	<u>Description</u>
Grant/Phase	Grant where the federal receipts were deposited, if not already automatically entered by using the Index or PCA look up. Will also post to a project.

The 4I2 transaction code is similar to a transfer out (TC 452) and posts as a credit to GL 1003 (decreases cash) but will debit GL 4100 (revenues) on the trial balance. It is shown on the Cash Control file in the 'Transfers Made' field. This transaction code will allow the Grant cash to be zeroed out for purging at a later date. This TC would be offset by TC 4I3.

VERSION 3.1	STARS--CASH CONTROL FILE RECORD INQUIRY		S063
AGENCY: 999	FUND/DET: 0348	GRANT/PHASE:	
CM:	PM: X	CP:	PP: PY: CUM: X ACTV:
BEGINNING BALANCE	528,067.35-	ADVANCES RECEIVED	0.00
RECEIPTS/COLLECTNS	2,333,819.56	ADVANCES MADE	0.00
DISBURSEMENTS	1,757,781.92	BORROWING LIMIT	1,500,000.00
TRANSFERS RECEIVED	0.00	TRANSFERS MADE	198,946.88
	BALANCE	1,349,023.41	

TC 4I3 – INDIRECT COSTS TRANSFERRED IN – INCREASES CASH AND REVENUE

The TC 4I3 is used to transfer the indirect cost cash received into the original Fund that initially incurred the indirect costs or to Fund 0125 if you have an indirect cost fund. This transaction code will increase cash, and will debit GL 1003 (cash) and credit GL 4100 (revenue).

The TC 4I3s must offset the TC 4I2.

This transfer in of cash should be coded to the Fund/Fund Detail that incurred the original costs used in the Federal indirect cost plan agreement. Use revenue subobject 2055 (Indirect Costs – Federal), or the subobject from where the receipts were deposited from the Federal Government.

The 4I3 transaction code is similar to a transfer in (TC 454 or 553) and posts as a debit to GL 1003 (increases cash), but it will credit GL 4100 (revenues) on the trial balance. It will be shown on the Cash Control file as a 'Transfers Received'.

VERSION 3.1	STARS--CASH CONTROL FILE RECORD INQUIRY		S063
AGENCY: 999	FUND/DET: 0125 01 GRANT/PHASE:		
CM: PM: X CP: PP: PY:	CUM: X ACTV:		
BEGINNING BALANCE	1,562,602.97	ADVANCES RECEIVED	0.00
RECEIPTS/COLLECTNS	258,235.28	ADVANCES MADE	0.00
DISBURSEMENTS	346,930.71	BORROWING LIMIT	0.00
TRANSFERS RECEIVED	198,946.88	TRANSFERS MADE	0.00
	BALANCE	1,672,854.42	

If you do post this transfer in of cash to a project or different Grant, this TC 4I3 will post to the 'Cost Allocation In' field on the Grant file.

BILLABLE BUDGET	0.00	EXPENDABLE BUDGET	0.00
AMOUNT BILLED	0.00	UNITS BUDGETED	0.00
BILLABLE BALANCE	0.00	ENCUMBRANCES	0.00
RECEIPTS/COLLECTNS	318,961.32-	CASH EXPENDITURES	0.00
UNCOLLECTED BILLS	0.00	UNITS EXPENDED	0.00
PROG INC EARN(MEMO)	0.00	PROG INC EXPEND	0.00
COST ALLOC IN(MEMO)	1,925,332.18-	EXPENDABLE BALANCE	0.00
COST ALLOC OUT(MEMO)	0.00	ACCRD EXPEND(MEMO)	0.00
PRE-ENCUMB(MEMO)	0.00	ADVANCES(MEMO)	0.00

The following are the minimum requirements for TC 4I3:

<u>Data Element</u>	<u>Description</u>
Curr Doc/Sfx	Agency assigned current document number and suffix
TC	4I3 Indirect Costs Transferred In
Index and/or PCA	Should look up the Budget Unit and Fund that incurred the original indirect costs.
Revenue Subobject	Use 2055 (Indirect Costs – Federal), or the subobject from where the receipts were deposited from the Federal Government.
Amount	Amount of the indirect costs being moved out of the federal grant that belongs to this Budget Unit/Fund.
Grant/Phase and/or Project/Phase	Optional.

IBIS REPORTING

To verify that all of the transfers in match the transfers out, you can run the IBIS Query for **Indirect Cost Cash Transfers** available under **State of Idaho Public Folders – Statewide Reports – Accounting – Grant and Project Reporting**.

Dec 16, 2013		IDAHO BUSINESS INTELLIGENCE SOLUTION						3:26:43 PM
Indirect Cost Cash Transfers								
Agency	Fund	FDI	Grant	GPh	Indirect Costs Transferred Out	Indirect Costs Transferred In	Amounts Transferred	
999	0125	01			0.00	-364,460.31	-364,460.31	
999	0348		04PLNT	00	16,339.94	0.00	16,339.94	
999	0348		ANSPLN	11	1,225.30	0.00	1,225.30	
999	0348		BRUCEL	11	10,895.68	0.00	10,895.68	
999	0348		CATTLE	12	10,872.23	0.00	10,872.23	
999	0348		COREP1	12	5,526.88	0.00	5,526.88	
999	0348		COREP1	13	1,636.47	0.00	1,636.47	
999	0348		CORNC5	12	2,143.05	0.00	2,143.05	
999	0348		CORNC5	13	43.31	0.00	43.31	
999	0348		EPACER	31	3,505.36	0.00	3,505.36	
999	0348		EPAEND	31	87.38	0.00	87.38	
999	0348		EPAENF	31	17,638.30	0.00	17,638.30	
999	0348		EPAWKP	31	5,729.57	0.00	5,729.57	
999	0348		EPAWTQ	31	5,139.95	0.00	5,139.95	
999	0348		FADSUR	11	1,322.96	0.00	1,322.96	
999	0348		FDATIS	12	472.15	0.00	472.15	
999	0348		FIREWD	12	740.89	0.00	740.89	
999	0348		FOREST	10	1,291.55	0.00	1,291.55	
999	0348		FOREST	11	22,206.61	0.00	22,206.61	
999	0348		FOREST	12	365.95	0.00	365.95	
999	0348		FSAISM	09	2,035.69	0.00	2,035.69	
999	0348		FSWFM2	10	69,742.47	0.00	69,742.47	
999	0348		FSWFMG	10	51,345.82	0.00	51,345.82	
999	0348		GRAPEC	12	170.68	0.00	170.68	
999	0348		HDEDRR	11	2,919.87	0.00	2,919.87	
999	0348		HNYBEE	12	646.61	0.00	646.61	
999	0348		HYDRLA	11	322.58	0.00	322.58	
999	0348		IASIP	12	1,713.00	0.00	1,713.00	
999	0348		JAPBP2	12	653.00	0.00	653.00	
999	0348		KBUNP3	12	513.80	0.00	513.80	
999	0348		KHPRBT	12	66.35	0.00	66.35	
999	0348		NADTCA	12	3,582.37	0.00	3,582.37	
999	0348		NAIALL	11	4,257.04	0.00	4,257.04	
999	0348		NAIALL	12	5,471.39	0.00	5,471.39	
999	0348		NDXWDS	08	6,128.63	0.00	6,128.63	
999	0348		ORGNIC	12	9,090.91	0.00	9,090.91	
999	0348		SCRAPE	12	1,781.92	0.00	1,781.92	
999	0348		SPECRP	10	6,781.66	0.00	6,781.66	
999	0348		SPECRP	11	29,631.25	0.00	29,631.25	
999	0348		SPECRP	12	11,478.94	0.00	11,478.94	
999	0348		SPECRP	13	30,640.32	0.00	30,640.32	
999	0348		STNFRT	12	308.05	0.00	308.05	
999	0348		TASCSD	12	14,529.84	0.00	14,529.84	
999	0348		TASCSD	13	852.85	0.00	852.85	
999	0348		WHEAT6	12	2,576.34	0.00	2,576.34	
999	0348		WHEAT6	13	35.40	0.00	35.40	
TOTAL - Total of Amounts Transferred should always be zero.					364,460.31	-364,460.31	0.00	

The totals for the Indirect Costs transferred In and Out must equal, and the ‘Total of Amounts Transferred’ should always be zero.

- The Indirect Costs amounts are shown on the IBIS Grant Revenues and Expenditures reports in the ‘GRANT RECAP’ section.
- The TC 093 Units Budgeted and TC 460 Units Expended is shown in the ‘UNITS’ section.
- The TC 412 Indirect Costs Transferred Out and the TC 413 Indirect Costs Transferred In is shown in the ‘TRANSFER INDIRECT COSTS RECEIVED IN/OUT’ section.

Dec 20, 2013	IDAHO BUSINESS INTELLIGENCE SOLUTION Grant Revenues and Expenditures by Grant/Fund/Recap Year and Month Range: Less than or equal to 2013-Dec					1:58:43 PM
AGENCY CODE: 190 MILITARY DIVISION						
GRANT GRANT PHASE: BEMPG - 12 BHS FFY2012 EMPG AWARD						
FUND FUND DETAIL: 0348 - FEDERAL (GRANT)						
190 BEMPG 12 0348 GRANT REVENUES AND EXPENDITURES						
GRANT RECAP						
REVENUES GREATER THAN/(LESS THAN) EXPENDITURES Excludes program income received, units expended (indirect or in-kind) and indirect costs transfers in/out.						
Revenues (Rcpts/Coll)	Cash Expenditures	Total Revenues LESS Expenditures	Encumbrances	Total LESS Encumbr		
3,483,895.15	3,445,424.90	38,470.25	0.00	38,470.25		
PROGRAM INCOME Includes program income TCs for receipts 1PI and expenditures 2PI,2P0, 2P1, 2PK, 2P0, 2P1, 2P3, 2PA, 2PB, 2PC.						
Program Income Received	Program Income Expended	Program Income Balance				
0.00	0.00	0.00				
UNITS - INDIRECT COSTS or IN-KIND Units Budgeted TCs 003, 004. Units Expended TCs 444, 460.						
ESub	Exp Subobj	Units Budgeted (Indirect Costs or In-Kind)	Units Expended (Indirect Costs or In-Kind)	Units Balance (Indirect Costs or In-Kind)		
5979	INDIRECT OPERATING COST	123,002.45	123,002.45	0.00		
TRANSFER INDIRECT COSTS RECEIVED IN/OUT						
Indirect Costs in must have offsetting Indirect Costs Out within the agency. Indirect Costs Transferred Out should equal Indirect Costs Expended/Reported above by close of grant. Indirect Cost In TC 413. Indirect Cost Out TC 412.						
Indirect Costs Transferred In (revenue)	Indirect Costs Transferred Out (revenue)					
0.00	-38,480.60					
GRANT FILE - CASH - use Total Grant Cash to balance to DAFR8160 Trial Balance (GL 1003+GL 2105) or see Available Cash below.						
Receipts/Collections	Program Income Received	Indirect Costs Transferred In	LESS Cash Expenditures	LESS Program Income Expended	LESS Indirect Costs Transferred Out	Total Grant Cash
3,483,895.15	0.00	0.00	3,445,424.90	0.00	38,480.60	-10.35

Effects on STARS Reports

The Borrowing Limit is not shown on your DAFR8190 (Statement of Cash Position by Fund) report. In the S063 screen example below, the Balance is 1,349,023.41 less borrowing limit 1,500,000.00 = -150,976.59.

STATEMENT OF CASH POSITION BY FUND REPORT PERIOD= NOVEMBER FY= 14							PAGE 2
FUND DTL	GRANT PHASE	BEGINNING BALANCE	ADVANCES MADE/ RECEIVED	RECEIPTS& COLLECTIONS/ DISBURSEMENTS	TRANSFERS MADE/ RECEIVED	ENDING BALANCE	
0348		528,067.35-	0.00	2,333,819.56	198,946.88-	150,976.59-	
			0.00	1,757,781.92-	0.00		

The Borrowing Limit is included in the GL 1003 Cash in Treasury on the DAFR8160 (Trial Balance) report.

The Indirect Costs Transferred Out does not reduce revenue received that is shown on the DAFR7850 report. The total Receipts/Collections are shown in the Grant-to-Date section of the DAFR7850 report.

EXPENDITURE /REVENUE	TITLE	EXPEND	BUDGET BILLABLE	CURRENT	ACTUAL YEAR-TO-DATE	ENCUMBRANCE/ ACCRUALS	AVAIL BALANCE
OBJ SUMJ SUBJ DTL					GRANT-TO-DATE		
2000 2001 2030	EDUCATION	.00	.00	1,432,682.06-	5,225,454.80-	.00	9,589,990.13
					9,589,990.13-	.00	
