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MMARS Policy: Federal Grants
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Federal Grant Accounting and Reporting

Executive Summary

The purpose of this policy is to provide guidance to departments for the financial management of federal grants activity in the state accounting system (MMARS).

Considerations

MMARS is the official record of the Commonwealth for federal grant expenditure and revenue information. Departments must take special care to ensure that the information entered into MMARS for any federal grant is accurate and complete. While federal grants processing in MMARS has some automated processes, review and reconciliation of federal grant account activity is required to ensure the accuracy of the accounting system.

State departments are responsible for working with the Comptroller (CTR) and the Treasurer (TRE) to ensure that federal funds are received in a timely fashion and in compliance with all federal and state regulations. State departments must inform CTR of impending changes in processes or in codes that may affect future requests for federal funds.

Below is an alphabetical listing of topics detailed in this policy.

Accounts Payable Period/Cross Fiscal Year	Federal Grant Interdepartmental Service Agreements (ISA's)
Applying for a New Federal Grant	Federal Grant Quarterly Reporting Requirements
Assessment of the Indirect Cost Rate & Refunds	Federal Grant Reconciliation
Cash Management Improvement Act (CMIA) & Treasury State Agreement (TSA)	Federal Intercepts/Treasury Offset Program (TOP)
Closing the State Fiscal Year	Federal Reimbursement Payment Systems
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Federal Funding Accountability and Transparency Act (FFATA) Reporting	Receipt of Federal Grant Award
Federal Grant Chart of Account Elements & MMARS Set-up	Records Management – Procurement and Contract Files
	Revisions
	Schedule of Expenditure of Federal Awards (SEFA) - Reconciliation
	Supplementary Mechanisms for Federal Grant Reimbursement

Policy

Comptroller Implementation of State Accounting System and Internal Controls

The Comptroller has broad authority to prescribe accounting rules and instructions for all state Departments and the appropriate use of the state accounting system. Pursuant to [G.L. c. 7A, § 7](#), [G.L. c. 7A, § 8](#), [G.L. c. 7A, § 9](#), [G.L. c. 29, § 6B](#) and [§ 31](#), the Comptroller is required to implement a state accounting system (including a centralized payroll system) and issue instructions for the accounting practices to be used by all Departments for supplies, materials, assets, liabilities, equity, debt, encumbrances, expenditures, revenues, expenses and obligations of all Commonwealth funds and accounts, including payroll, unless specifically exempted by general or special law. The Comptroller has full authority to prescribe, regulate and make changes in the method of keeping and rendering accounts and is authorized to direct departments to implement changes in their systems to meet these statewide standards. This broad authority covers the application, administration, and disbursement of federal grants.

The Use of DUNS Numbers for Federal Grants

The United States Office of Management and Budget (OMB) requires that all federal grant applications after October 1, 2003 include a Dunn and Bradstreet Universal Numbering System (DUNS) number. Applications for new and renewed federal grants to certain departments have been rejected without a DUNS number.

Each department should strive to utilize a single DUNS number for all reporting and financial payment activity references are properly linked to the department.

Each department should confirm the appropriate number on the Dun & Bradstreet website and ensure that the number is active and all address and other data associated with the DUNS number is current. If a department has recently reorganized, it may elect to establish a new DUNS number or utilize the Commonwealth's central DUNS number. However, federal grant payment systems only recognize a single DUNS number per recipient, so if a department has existing grants, the department should confirm whether an existing DUNS number must be used or the federal grantor agency will accept a new DUNS number.

Requirements for DUNS numbers is found at: <http://www.dnb.com>.

After confirming the accuracy of its DUNS number and data on the DUNS record, the department must ensure the DUNS number is registered on the System for Award Management (SAM) at: <https://www.sam.gov>. SAM registrations expire periodically, so departments must annually confirm the accuracy of all address and contact information and take the steps necessary to keep it current on the SAM. All new grant applications should include the valid and active DUNS number assigned to the department by Dun & Bradstreet.

Applying for a New Federal Grant

Any department submitting a new grant application to a federal funding agency must notify the Executive Office of Administration and Finance (ANF) and CTR no later than 30 days after submitting the application. This will be done via a [Notice of Application for a Federal Grant form](#). To avoid duplicate submission of this form, departments will only need to submit the form once to CTR and it will then be shared with ANF. The form should be submitted electronically in Microsoft Word format to the following email address: Fedgrantapplication@state.ma.us. Do not submit duplicate forms to both agencies. Agencies are not required to include a copy of the actual grant application or renewal application but must be able to provide it upon request. If a department has any questions about how to fill out this form, they should contact the FGMO within ANF. See [Establishing a Federal Grant in MMARS](#).

Receipt of Federal Grant Award

Upon official notification to a department from a federal funding agency of approval of a state plan or application for federal funds, the department is required to notify ANF and CTR through a Notice of Federal Grant Award form, also known as the [Federal Grant Set-up form](#). The Notice of Federal Grant Award will record, among other things, relevant information such as the amount of the federal grant, its duration, payment schedule and other attendant financial terms and conditions. Departments are required to also include a copy of the official grant award letter with the Notice of Federal Grant Award form. To avoid duplicate submission of these forms, departments will only need to submit the form once to CTR who will then share it with ANF. The Notice of Federal Grant Award form and all attachments, including the award letter, should be submitted electronically to the following email address: Fedgrantaward@state.ma.us. The Notice of Federal Grant Award form should be signed by a department authorized signatory, such as the CFO. An email submitted to the specified email address above from the authorized signatory's email address will suffice in the absence of a wet signature. See [Establishing a Federal Grant in MMARS](#).

Federal Grant Chart of Account Elements & MMARS Set-up

The [Notice of Federal Grant Form/Grant Set-Up form](#) should be used to establish a new grant in MMARS. (See [Establishing a Federal Grant in MMARS](#)). This form is required for new and continuing federal grant awards. Continuing grants include increases in award amounts, as well as end-date extensions, granted by a federal awarding agency.

CTR's accounting policy is that a new Major Program/Appropriation is created for each new federal grant. There should be **ONLY** one Major Program assigned to an appropriation.

A new Program (up to 10 character field beginning with "F") should be created to represent each new "Award Year" for each federal grant. A new program should not be established under a Major Program for any reason other than establishing a new "Award Year" for a federal grant. Please contact the Federal Grants and Cost Allocation Bureau (FGCA) if your business needs do not fit the proposed model for the use of the Program Code.

A Catalog of Federal Domestic Assistance (CFDA) number will be assigned to each Major Program. Each program that rolls up to a Major Program can only represent accounting activity associated with the assigned CFDA number.

Indirect Cost Rate

The indirect cost rate is used to assess overhead charges incurred by the Commonwealth against the federal grant during execution of the federal program associated with the grant. It is important that an indirect cost rate is prepared and approved prior to disbursing funds from any federal grant. Upon the receipt of a new federal grant award, departments should contact the FGCA within CTR to initiate the process of obtaining an indirect cost rate. Indirect cost rates are prepared, submitted, and negotiated by CTR annually on behalf of Commonwealth departments that receive federal funds. Departments that are awarded a federal grant prior to the preparation and federal approval of an indirect cost rate will be assessed at a rate of 10% until a federally approved rate is secured.

Departments that use external vendors in the preparation of indirect, departmental and/or public assistance cost allocation plans should notify CTR prior to submission of the plan to the federal cognizant agency.

Indirect Cost Rate: Exemptions & Waivers

Federal Grants and reimbursements should fund the full cost of their programs. ANF's policy is not to waive indirect costs rates. However, if a department feels that it meets the rare circumstances which warrant an indirect cost waiver, a written waiver request to the ANF Assistant Secretary for Budget should

demonstrate the hardship that has beset the particular federal grant account. Requests for the waiver of indirect costs will be closely scrutinized. If any such waiver is granted, it shall only be for one fiscal year unless otherwise noted. CTR does not grant indirect cost waiver exemptions or waivers. The FGCA will only waive indirect charges that have prior written approval by ANF. Departments are encouraged to gain written approval regarding indirect cost waivers at the beginning of the fiscal year. See [ANF Bulletin #5: Fringe Benefits, Payroll Taxes, and Indirect Costs](#).

Disbursement of Federal Grants

Disbursements of federal grants must comply with the [Commonwealth Bill Paying Policy](#), the procedures outlined in this policy and the regulations noted in the language of the federal grant award. Departments should continuously monitor the activity of the federal grant to ensure that expenditures are aligned with budgeted and allowable costs as specified in the grant agreement.

Federal grant disbursement cycles occur weekly, from Friday through Thursday. All federal grant disbursements that are executed in MMARS from Friday through close of business the following Thursday will be requested for reimbursement from the federal government during the next week of the Automated Central Draw process (Refer to Draw-Down Reimbursement Mechanism). The cutoff for disbursements is Thursday night, with Friday starting as a new federal grant disbursement cycle.

Posting and Contract Requirements for Federal Subgrants

A formal public notice of a grant application for federal subgrants on www.COMMBUYS.com is required under [815 CMR 2.00](#) whenever a Department plans to disburse **discretionary** grant funding of state appropriated funds (which includes federal subgrants) which do not specifically earmark the grant recipients to receive funds, unless the grant meets an authorized exception:

- **Legislative or Legal Exemption:** earmarked or designated grantees;
- **Incidental Grants:** small \$ - one-time, non-recurring grants up to the limit established by CTR;
- **Interim Grant:** funds to complete performance or to prevent a lapse in performance until a new grant application process is completed;
- **Best value:** a formal posting on www.COMMBUYS.com with justification for why the selection of the grantee(s) without a procurement is the best value, as efficient, fair and reasonable and in the best interests of the Department and the Commonwealth.

Federal Subgrants are subject to all other contract and accounting requirements as any other contract and may have additional federal reporting and federal grant requirements. Please see Policy Chapter "[Contracts – State Grants, Federal Sub-grants and Subsidies](#)".

Cash Management Improvement Act (CMIA) & Treasury State Agreement (TSA)

The federal government enacted the Cash Management Improvement Act of 1990 (CMIA) to ensure greater efficiency, effectiveness, and equity in the exchange of funds between the federal government and the states. The CMIA requires an annual Treasury-State Agreement (TSA) between the U.S. Department of the Treasury, Financial Management Service and the Commonwealth of Massachusetts. On an annual basis, CTR and the US Department of Treasury execute a Treasury-State Agreement that ensures that neither the state nor the federal government is unduly enriched at the expense of the other as a result of departments having federal funds on hand prematurely before being disbursed or departments disbursing state funds prior to being reimbursed by a federal agency.

The CMIA regulations require the calculation of an interest liability due to the federal government when the state receives federal funds in advance of disbursement to vendors, subrecipients, or program participants. Similarly, when the state incurs costs for federal programs prior to receiving federal funds, the CMIA allows the state to calculate interest due from the federal government. The Commonwealth adheres to the terms of the TSA agreement by centrally controlling the timing requests and transfer of federal funds by way of the Automated Central Draw Process.

All Federal funds transfers to the states are covered under the CMIA regulations. However, only major assistance programs (\$30 million and above) are included in a written Treasury-State Agreement (TSA), which specifies how the Federal funds transfers will take place. Departments that manage major assistance programs should review the TSA agreement to ensure CFDA numbers are correct, funding mechanisms match current draw-down reimbursement practices, and funding allocation percentages are accurate. Departments that manage major assistance programs *that are not reimbursed per CTR's weekly Automated Central Draw Process* will be required to certify in a sub-agreement that the cash management of the federal program will adhere to the terms of the TSA agreement.

CTR notifies departments annually via a Fiscal Year Memo when a new Treasury State Agreement has been amended and/or finalized.

Draw-Down Reimbursement Mechanism: Automated Central Draw Mechanism

Federal grants are reimbursed through either the Automated Central Draw Process (ACD), which is executed through a weekly reimbursement request from CTR to the federal awarding agency using 1 of 7 federal reimbursement payment systems, or Non-Central Draw (NCD), which is reimbursement through direct department contact with the federal awarding agency. The Automated Central Draw process is managed by CTR and is the mandatory method of reimbursement for the Commonwealth. To ensure compliance with the federal Cash Management Improvement Act and the annual TSA Agreement, all draws of federal funds must be processed through the Commonwealth's Automated Central Draw process under the supervision of CTR. The Comptroller may delegate draw authority directly to a state department if it is determined that either federal restrictions or currently available payment mechanisms are inconsistent with efficient use of the Automated Central Draw process.

Exception to Automated Central Draw Mechanism: Non-Central Draw Mechanism

Grants with reimbursement payment mechanisms that are inconsistent with the use of Automated Central Draw should notify CTR prior to grant set-up in the accounting system. It is imperative that departments that are reimbursed using the Non-Central Draw (NCD) mechanism request reimbursement of payment on *at least a monthly basis*, unless the federal funding agency's reimbursement policy states otherwise. When NCD is used as the mechanism for federal grant reimbursement, a [CD Form](#) should be completed by the state department and sent to both CTR's FGCA Bureau and TRE's Cash Management Unit at the time of reimbursement request.

Supplementary Mechanisms for Federal Grant Reimbursement

If a situation occurs when a federal grant must be reimbursed outside of the time parameters presented by Weekly Automated Central Draw (ACD), a manual draw down reimbursement can be requested by departments. Manual draw-down reimbursement requests must be substantiated by sufficient support to justify the reimbursement. When manual draw-down is used as the mechanism for federal grant reimbursement, a [CD Form](#) and [Manual Draw Form](#) should be completed and sent to both CTR's FGCA Bureau and TRE's Cash Management unit at the time of reimbursement request.

In the event that a reimbursement request is denied during the ACD process (See "Notification of Reimbursement Rejects" below), departments can re-attempt the reimbursement draw-down process by completing and submitting a [CH Form](#) (charge form) to CTR's FGCA Bureau. Departments are responsible for initiating subsequent drawn-down requests after the original reimbursement request is rejected.

Converting from Non-Central Draw to Automated Central Draw

Transitioning from a Non-Central Draw account to an Automated Central Draw account in MMARS requires several system modifications that must be initiated by CTR. Please notify the FGCA Bureau if the draw-down mechanism for a federal grant award changes.

Federal Reimbursement Payment Systems

The following list includes the Federal reimbursement systems utilized by CTR to request reimbursement and draw down federal funds. This duty is the sole responsibility of the Comptroller unless delegated by the Comptroller directly to a state department for specific reasons. The security for each user within each payment system varies, but reimbursement requests functions within each system related to federal grant expenditures should be performed by CTR staff **ONLY**, unless authority has otherwise been delegated by the Comptroller.

- G5 (U.S. Department of Education grants)
- ECHO (Federal Transit Administration grants)
- SMARTLINK (Health & Human Services, Environmental grants)
- Automated Standard Application for Payment (ASAP) (Other Education and Environmental grants)
- Office of Justice (OJP-GRPS) (United State Department of Justice grants)
- Payment and Reporting System (PARS) - (Homeland Security grants)

Please note that while federal reimbursement payment systems may display the remaining funding that is available for each grant, the amount shown is not always a direct correlation of the information on the Commonwealth's accounting system, MMARS.

Notification of Reimbursement Rejects: Automated Central Draw

Upon request of grant reimbursement via the federal reimbursement systems, requests can be denied for a number of reasons, most stemming from outstanding department obligations to their federal award agency. Departments will be notified by CTR via email when reimbursement for expenditures has been denied and the corresponding reason(s) for the rejection will be provided. It is the department's responsibility to resolve the reimbursement issue in a timely manner with the funding agency immediately after being notified by CTR. Upon resolution, departments should re-attempt to collect funds owed to the Commonwealth by completing the [CH Form](#) and submitting it to the CTR FGCA Bureau. Please note that re-attempts are not automated; subsequent reimbursement draw-down requests **ONLY** happen upon the initiation and request of the department by completing the [CH Form](#).

Rejects of material dollar amounts (as determined by CTR) that are not resolved within a reasonable time frame can result in the suspension of federal grant spending for the department until further action is taken by the department to resolve uncollected revenues.

Negative Draw Prevention Table Maintenance

The Negative Draw Prevention Table is a gatekeeping tool to avert the accounting system from processing net negative expenditures for federal grants. Entries on this table are a result of EX, LARQ, PRADJ or other correction documents, with the positive side of the entry resulting in a draw request and the negative side of the entry defaulting to the Negative Draw Prevention Table. Subsequent draws having the same department, Major Program/Program code as the negative draw entry will net against the negative entry, until the original negative entry is absorbed. Departments should monitor the Negative Draw Prevention Table on a weekly basis to check for transactions remaining on the report. Entries are listed by department and program code. The report is updated weekly and posted to CTR's Intranet.

Expenditure Correction (EX) and Payroll Adjustment (LARQ & PRADJ) for Federal Grants

Adjustments to federal grant spending after reimbursement of expenditures via the EX, LARQ and/or PRADJ documents result in a subsequent reimbursement draw request, causing reimbursement to occur twice for the same expenditure. To avoid the risk of overdrawing funds, departments should prepare a [CH Form](#) in conjunction with the EX and/or PRADJ document to offset the draw. Please notify the FGCA Bureau via email when an adjustment entry is used to correct prior federal grant expenditures. See [Expenditure Correction](#) and [Payroll Expenditure Adjustment](#) policies, as well as [EX Job Aid](#), [LARQ Job Aid](#), and [PRADJ Job Aid](#)(s).

Federal Grant Reconciliation

Due to the time restriction conventions applicable to the expenditure and reimbursement of federal grants, it is essential that departments maintain accurate and up to date accounting records by reconciling federal grant accounting activity on a weekly basis. Please refer to the [Federal Grant Reconciliation Job Aid](#).

Federal Grant Interdepartmental Service Agreements (ISA's)

If a department receives a new federal grant award that will be performed as an Interdepartmental Service Agreement (ISA) with other departments, it should follow the procedures outlined in "Receipt of Federal Grant Award" above prior to completing the ISA document. This will ensure that the new federal grant is appropriately set up on MMARS prior to allocating funds. After the federal grant "Parent Account" is appropriately set up on the accounting system, the department should complete all ISA documents and submit them to CTR's Accounts Payable Bureau (APB). The FGCA works jointly with the APB to allocate the federal grant award authority in MMARS amongst the departments as documented in the ISA Agreement. Please complete ALL fields on the ISA Form, Form B (Budget), and Form C- Federal Grant Seller/Child Account; as this information is essential to setting up the funding on MMARS.

If the federal grant award is a continuing award, submit the ISA documentation to the APB Bureau. Once the initial award is established on MMARS, there is no need to complete additional federal grant documents. See [Interdepartmental Service Agreement Policy](#) and [ISA Forms](#).

Assessment of the Indirect Cost Rate & Refunds

The indirect cost rate is assessed monthly against federal grant allowable expenditures that have been approved in the department's most recent indirect cost rate allocation plan.

Factors such as lag time in the federal approval of the rate or contractual limitations in the assessment of the rate may sometimes result in over-charging indirect expenses to a federal grant. When such over-charges occur, the FGCA processes refunds to the federal grant after Periods 6,9,12, & 13 for the prior Periods' activity. This process requires close communication with departments as prompt pay discounts and expenditure corrections can skew refund amounts and delay processing.

Accounts Payable Period/Cross Fiscal Year

Federal grant expenditures continue to be processed and reimbursed during July through September of the new fiscal year for activity of the prior fiscal year. During this time, reimbursements may occur in the new fiscal year related to prior year expenditures. When this happens, departments with Non-Central Draw (NCD) accounts should complete and send the [Federal Grants Revenue Pushback Template](#) to CTR's FGCA Bureau to move the funds to the appropriate BUDGET fiscal year. Please note that the ACCOUNTING fiscal year for the revenue receipt will not change.

Schedule of Expenditure of Federal Awards (SEFA) - Reconciliation

The SEFA report is an annual report that summarizes the expenditure and reimbursement of all federal grant funds for the Commonwealth. This report is prepared annually by the FGCA within CTR. Expenditures in this report are reported on a cash basis. External Auditors use this report as the basis to determine which federal programs will be audited during the Statewide Single Audit. Upon request, departments should respond to auditor inquiries with appropriate documentation that reconciles to the SEFA report. Please refer to [Reconciliation of SEFA Report](#).

Federal Intercepts/Treasury Offset Program (TOP)

Debts owed by state departments to federal agencies that have remained unresolved within a specified timeframe can result in offsets to any other forms of federal funding due to the Commonwealth. If your department is due reimbursement for federal grant expenditures that a portion of or all of the reimbursement amount can be withheld and redirected to the federal agency that is owed the debt, even

if your department is not responsible for the original debt. Notifications from the federal government regarding outstanding debt are typically sent to the attention of the debtor department prior to intercept/offset. Unfortunately, the department that experiences the offset to its funding is only alerted at the time that the offset occurs with no prior notice.

Debtor departments should follow-up on all debt notifications and work to resolve all outstanding debt issues with the federal government prior to the debt being referred to the TOP.

Should an offset occur to federal grant funding and the debtor department can be identified, CTR is authorized to execute operating transfers on the administrative funds of the debtor department to make whole the department that experienced the offset. Please contact the FGCA if your department has encountered an offset on your federal funds.

Federal Grant Quarterly Reporting Requirements

CTR is required to report quarterly to the House and Senate Committees on Ways and Means on the status of federal funds applied for, received and expended. To comply with this mandate, CTR will issue instructions and gather pertinent information from departments regarding the status of federal funds applied for and compile quarterly expenditure reports via data from the state accounting system (MMARS) regarding the status of federal funds received and expended.

Departments should take steps to ensure that all applicable funds that have been applied for, including newly announced federal funds, existing grant award requests for increase, and federal funds applied for that were not awarded are available upon request to CTR to comply with the reporting mandate.

Federal Funding Accountability and Transparency Act (FFATA) Reporting

The FFATA legislation requires grant and cooperative agreement recipients and contractors to register in the Federal Funding Accountability and Transparency Subaward Reporting System (FSRS) and report certain subaward data. This data is collected to provide the public with information about how their tax dollars are spent and is available via a single, searchable website: www.USASpending.gov.

The FSRS reporting tool is used by Federal prime awardees (i.e. prime contractors and prime grants recipients) to capture and report subaward and executive compensation data regarding their first-tier subawards to meet the FFATA reporting requirements. Prime contract awardees will report against sub-contracts awarded and prime grant awardees will report against sub-grants awarded. Once collected, the subaward information entered in FSRS is then linked with the prime award and displayed on www.USASpending.gov, furthering Federal spending transparency.

Departments receiving federal funds should adhere to the FFATA reporting requirements and maintain documentation that the reporting requirements have been fulfilled.

In addition, the passing of the Digital Accountability and Transparency Act (DATA Act) includes amendments to existing FFATA guidelines. This section will be updated upon receipt of additional federal guidance.

Closing the State Fiscal Year

To effectively close the state fiscal year's accounting activity, all federal grant MMARS accounts should have a zero balance at year-end. CTR reserves the right to execute operating transfers from departmental administrative operating accounts to resolve negative federal grant account balances that exist at year-end. Departments should exhaust all opportunities for reimbursement from their federal awarding agency to avoid such action by CTR.

CTR will notify departments prior to executing operating transfers related to federal grants.

Records Management – Procurement and Contract Files

In accordance with [815 CMR 10.00](#), the Department is the keeper of the official record copy of contracts and invoices and all back up supporting documentation. MMARS is the official record of the encumbrance and payment documents entered into the system and will supersede any paper copies of the same information. The contract/procurement/payment file must contain or refer to the location of all documentation related to the particular contract and payments. A Department is responsible for retaining and archiving contract records, (including invoices, back up supporting documentation and invoice verification) in accordance with the [Statewide Disposal Schedules](#) issued by the Secretary of State Records Conservation Board. Please see Policy "[Records Management](#)".

Internal Controls

CTR publishes Internal Control guidelines in consultation with the State Auditor's Office. All Departments are required to file an Internal Control Plan and review and update this plan to ensure fiscal responsibility and accountability. [See G.L. c. 7A, § 9A.](#) Departments should be evaluating the risks related to managing federal funds and developing internal controls to mitigate these risks and ensure compliance with the directives in this Policy. See [Internal Control Guide](#).

Information Sources

Related Procedure

- Related Policies:
 - Budget--[Expenditure Correction](#)
 - Contract – [State Grants, Federal Sub-grants, and Subsidies](#)
 - Contract - [Interdepartmental Service Agreement Policy](#)
 - Contract – [Records Management](#)
 - Internal Control - [Internal Control Guide](#)
 - Payroll - [Payroll Expenditure Adjustment](#)
- Legal Authority –
[815 CMR 2.00](#) (Grants and Subsidies); Appropriation language for individual grant;
[M.G.L. c. 7A](#) (Office of the Comptroller); St. 1986, c. 206, § 17 (Authority for Grants);
[M.G.L. c. 29](#) (State Finance Law)
- Forms:
 - [CD Form](#)
 - [CH Form](#)
 - [ISA Forms](#)
 - [Federal Grants Revenue Pushback Template](#)
 - [Federal Grant Set-up form](#)
 - [Manual Draw Form](#)
- Job Aids:
 - [EX Job Aid](#)
 - [Federal Grant Reconciliation Job Aid](#)
 - [Establishing a Federal Grant in MMARS](#)
 - [How to Complete Federal Grant Set-Up Form Job Aid](#)
 - [LARQ Job Aid](#)
 - [PRADJ Job Aid](#)
 - [SEFA Job Aid](#)
- Links
 - [ANF Bulletin #5: Fringe Benefits, Payroll Taxes, and Indirect Costs.](#)
 - [www.COMMBUYS.com](#)
- Contacts – CTR Help Desk 617-973-2468
- [Comptroller Website](#)