

TOPIC	GAAP REPORTING	SUB-SECTION 27.30.70
SECTION	SUPPORTING SCHEDULES	ISSUANCE DATE June 25, 2009
SUB-SECTION	FEDERAL SUB-GRANT ACTIVITY	REVISED - 2019

FEDERAL SUB-GRANT ACTIVITY

PURPOSE

Federal grants may be transferred from a state agency to other entities. The Federal Sub-Grant Activity schedule is used for sub-grants to agencies within state government and sub-grants to entities outside of state government. If an agency has both types of sub-recipients, group agencies and outside entities separately and subtotal each.

FORM INSTRUCTIONS

Exhibit 27.30.70 contains reference numbers. Note that "Current Fiscal Year" means the State's fiscal year (July 1 through June 30), not the federal government's fiscal year (October 1 through September 30). The instructions for completing the schedule are as follows:

<u>REFERENCE</u>	<u>EXPLANATION</u>
1	The fund number.
2	The business area name.
3	The reporting date including month, day and year.
4	The person who prepared the schedule.
5	The CFDA number of the grant passed on to the sub-grantee.
6	The grant number assigned by MAGIC of the grant passed on to the sub-grantee.
7	The sub-grant recipient and the name of the sub-grant.
8	The sub-grant contract number.
9	The description of the program for which the grant is to be used.
10	The sub-grantee's fund number. Fund number is not applicable for entities outside state government.
11	The expense general ledger code.
12	The amount of the sub-grant contract.
13	The amount which was "Due From (To) Sub-Grantee" at the end of the previous fiscal year.
14	The cumulative amount of expenditures paid to the sub-grantee by the grantor. This amount includes current fiscal year expenditures paid to the sub-grantee plus the prior year's cumulative amount.
15	The current amount of expenditures paid to the sub-grantee by the grantor as of the period-end. This amount includes the expenditures paid to the sub-grantee during the current fiscal year (July 1 - June 30) regardless of the budget year the expenditures were recorded in during the lapse period.

**STATE OF MISSISSIPPI
DEPARTMENT OF FINANCE AND ADMINISTRATION**

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<u>REFERENCE</u>	<u>EXPLANATION</u>
16	The cumulative amount of federal monies which the sub-grantee has expended as of the end of the current period. This amount includes current fiscal year federal expenditures plus the prior year cumulative federal expenditures.
17	The amount of the grantor's matching share. This is the current amount of <u>federal</u> monies which the sub-grantee has expended as of the current period-end including accruals.
18	The amount "Due From (To) the Sub-Grantee" as of the current period-end.
19	The summary totals for each type of ending due to/from in 18. These amounts should be transferred to the appropriate form as indicated. Both the paying fund and the receiving fund should record the ending Due To and/or Due From total on form 27.30.75 – Transfers Between Funds.

Each line on the schedule **must** crossfoot. The following formulas are used to check the schedule:

Beginning Due From (To) Sub-Grantee	Cumulative Expenditures paid to Sub-Grantee
Plus: Current Fiscal Year Expenditures paid to Sub-Grantee	Less: Cumulative Sub-Grantee Federal Expenditures
<u>Less: Current Fiscal Year Sub-Grantee Federal Expenditures</u>	
<u>Ending Due From (To) Sub-Grantee</u>	<u>Ending Due From (To) Sub-Grantee</u>

