Uniform Data Elements
and Definitions
for Grant Budgeting and Financial Reporting
Version 1
November 2004

Developed by:
Technical Advisory Group
Uniform Guidelines Coalition
Streamlining Grant Budgeting and Reporting

Cosponsors:
National Association of State Auditors,
Comptrollers and Treasurers (NASACT)
Association of Government Accountants (AGA)
The Urban Institute’s National Center
For Charitable Statistics (NCCS)*
National Council of Nonprofit Associations (NCNA)
OMB Watch
Greater Washington Society of CPAs (GWSCPA)
National Grants Partnership (NGP)
* Secretariat: The Urban Institute
Mission: To improve effectiveness and reduce the cost and burden of financial management of grant recipients and their awarding agencies.

Goal: To establish uniform guidelines for budgeting and financial reporting for recipients of grant funds (including cooperative agreements) from state and local government and from foundations and other non-governmental funding sources.

Note: The term “grant” is used in this document to mean the grant and cooperative agreement portion of government financial assistance and nonprocurement agreements.

Contact: Pat O’Connor (poconnor@NASACT.org, 859-276-1147) or Bill Levis (qrlevis@AOL.com, 202-261-5401)

Acknowledgements: The Urban Institute thanks the Cisco Foundation and the Surdna Foundation for their funding support for this work.
National Association of State Auditors, Comptrollers and Treasurers

November 10, 2004

To all parties interested in streamlining grants budgeting and reporting in the United States:

I am pleased to announce the release of Uniform Data Elements and Definitions for Grant Budgeting and Financial Reporting, Version 1 (UDED), by the Uniform Guidelines Coalition. We invite all participants in the grants process in the United States to participate in beta testing of this proposal – federal and state grantor agencies, private foundations, state agency and local government subrecipients, and non-governmental recipients and subrecipients. E-grant system designers, especially, are encouraged to test the data elements and their definitions.

Formed in April 2003, the Uniform Guidelines Coalition is working to reduce the cost and burden and to improve the effectiveness of financial management of grant recipients and their government funding agencies. UDED addresses the problem of widespread inconsistency among virtually all federal, state, and local government agencies in the budget and financial reporting categories and related financial terms and definitions that are required of fifty state governments, thousands of local governments and over 75,000 nonprofit grant recipients. This document was developed by a Technical Advisory Group of members from all organizations in the Coalition and is built upon an earlier work prepared in March 2004 for the federal Grants.gov Program, Uniform Budget Data Elements for Federal as Well as for State and Local Government Electronic Grant Applications. Both documents are available on NASACT’s Web site, www.nasact.org.

The members of the Uniform Guidelines Coalition are participants in the National Grants Partnership (NGP), and the NGP has adopted UDED as an NGP uniform guidelines project.

We are most interested in reaction to Version 1 from the grants community. Please let us know what you think and the results of your experience when you make use of UDED. Suggestions as to how to improve it would be helpful. Questions and comments may be addressed to Bill Levis, project manager (qrlevis@aol.com or 240-418-7984), or Pat O’Connor, NASACT Program Manager (poconnor@nasact.org or 859-276-1147).

Sincerely,

R. Kinney Poynter
Executive Director

[This page is intentionally left blank.]
Contents

Cosponsors of the Uniform Guidelines Coalition ................................................................. i
Technical Advisory Group ................................................................................................ ii
Mission and Goal of the Technical Advisory Group ......................................................... ii
Message from National Association of State Auditors, Comptrollers and Treasurers .......... iii
Contents ................................................................................................................................ v

Introduction ..................................................................................................................... 1

Five Key Objectives ........................................................................................................ 1
Subsidiary (Non-Core) Data Elements Not Included ..................................................... 1
Alignment with OMB Standard Forms 424 and 424A .................................................... 2
Form Independence versus Form Dependence .............................................................. 2
Unlimited Line Item and Column Combinations ........................................................... 2

Part I—Form-Independent Data Element Matrix (DE Matrix) ........................................ 3

DE Matrix Line Items (Rows) for Object Expenses and Funding Sources....................... 4
Core Object Expense Line Items .................................................................................... 4
Core Funding Source Line Items .................................................................................... 4

DE Matrix Columns for Programs, Functions and Activities .......................................... 5
Core Columns for Programs with No Activities ............................................................ 5
Core Columns for Programs with Functions or Activities ............................................. 5

DE Matrix Columns for Funding Sources (Including Portions of In-Kind Contributions
and Unobligated Funds) and for Future Periods .......................................................... 6
Core Columns for Funding Sources .............................................................................. 6
Core Columns for Awarding agency’s Funds Needed in Future Periods ...................... 6

Core and Subsidiary (Non-Core) Data Elements ............................................................ 7

Alternatives to Subsidiary Data Elements ...................................................................... 7

Needed detailed supplemental information may already exist in other government records ...
Awarding agencies may ask for subsidiary data in budget and/or report narrative ....
Awarding agencies may impose a record-keeping requirement ...................................

Statistical Support for 11 Uniform Expense Line Items .................................................. 9

Budgets and Reports Can Be Simple or Complex .......................................................... 10
The Simplest Budget or Financial Report (two data elements) ...................................... 10
A More Complicated, But Still Simple Budget or Report (10 data elements) ................. 10
A Somewhat Complex Budget or Report (48 data elements) ...................................... 11

DE Matrix Limitations .................................................................................................... 11
Part II—Definitions for Uniform Financial Data Elements ........................................ 12
  Authoritative References ................................................................................................ 12
  Definitions for Line Items ............................................................................................ 13
    Object Expense Line Items ....................................................................................... 13
    Funding Source Line Items ...................................................................................... 20
  Definitions for Columns ............................................................................................. 23
    Program/Activity Columns ....................................................................................... 23
    Funding Source Columns ......................................................................................... 23
    Future Funding Period Columns ............................................................................... 24

Part III—Illustrative Spreadsheets Based on Form-Independent DE Matrix .......... 25
  Exhibit I—DE Matrix: Line Item Code by Program/Activity Code ......................... 26
  Exhibit II—DE Matrix: Line Item Code by Funding Source Code ............................ 27

Appendix A—Cross-Walk of Reference Numbers for Selected Items of Cost in
  OMB Circulars A-21, A-87, and A-122 (Effective June 9, 2004) ............................. 29
Uniform Data Elements and Definitions for Grant Budgeting and Financial Reporting

Developed by the
Technical Advisory Group
Uniform Guidelines Coalition
Streamlining Grant Budgeting and Reporting

Introduction

These Uniform core Data Elements are intended for use in Web-based and paper-based grant budgeting and reporting by recipients of grant funds from state and local government and from foundations and other non-governmental funding sources. These data elements are aligned with federal Office of Management and Budget (OMB) Circulars A-21, A-87, and A-122; OMB Standard Forms 269, 272, 424, and 424A; Internal Revenue Service (IRS) Form 990 for nonprofit organizations; and generally accepted accounting principles, as applicable.

These uniform data elements and definitions would apply to grant budgets and reports of applicants for, and recipients of, subawards, subgrants, subcontracts and other pass-through funds.

Five Key Objectives of the Uniform Guidelines Coalition

1. To facilitate establishment of uniform core summary budget data elements for the eApply modules of state and local government eGrants systems aligned with federal Grants.gov core budget data elements.

2. To create generic uniform core budget data elements for these eApply modules so that they are applicable to virtually all government grant and contract programs.

3. To ensure that all “non-core” detail-level financial data elements, regardless of type, are subsidiary data elements to one of the core summary data elements.

4. To ensure that the eventual eReport modules of state and local eGrants systems use the same core data elements as are used in eApply core budget data elements.

5. To encourage and enable awarding agencies to use as few core data elements as possible to meet program needs.

Subsidiary (Non-Core) Data Elements Not Included

Since the Uniform Data Elements are intended exclusively for use in grant-specific budgeting and reporting, the Technical Advisory Group is focused solely on core data elements, and this document does not include any subsidiary data elements. The Technical Advisory Group is concerned that extensive or unessential use of subsidiary data elements would be counter to the goals of reducing the cost and burden, improving the effectiveness and otherwise streamlining grant financial management of grantees and their government awarding agencies.
Further discussion of subsidiary data elements and alternatives to the use of subsidiary data elements is found in “Core and Subsidiary (Non-Core) Data Elements” on page 7.

Alignment with OMB Standard Forms 424 and 424A

Specific combinations of line items and columns in the Data Element (DE) Matrix are consistent with the line items and columns of financial data elements required for OMB Standard Forms 424 and 424A, and more. Each core financial data element that can be required in a uniform eGrant budget or financial report can be specified as a combination of one line item and one column.

The uniform core financial data elements and definitions in this document are intended for use in enterprise-wide eGrants systems of 50 states and thousands of local governments. It is also intended that grants management software can be programmed to produce these financial data elements directly from the accounting systems of 65,000+ nonprofits and 25,000+ local and tribal government recipients of federal and state government grants.

Form Independence Versus Form Dependence

The two-dimensional DE Matrix concept for electronic grant budgeting and financial reporting in Part I—Form-Independent Data Element Matrix (beginning on page 7) gets away from the display or form dependency of the paper-based OMB SF 424 and 424A or the illustrations in Part III of this document. For example, DE Matrix provides for unlimited multiple grant programs (i.e., activity codes P1 to Pn) and unlimited multiple functions/activities within programs (i.e., activity codes P1.1, P1.2, to P1.n and to Pn.n). Note that the DE Matrix uses a nesting feature for functions/activities within programs.

Multiple illustrative hardcopy schedules are necessary for displaying data in a large DE Matrix, even though the full DE Matrix for the most financially complex grants can be stored, exported and imported in a single form-independent, electronic file. That is, the larger number of possible data elements cannot be structured into a 1-page hardcopy schedule and cannot be fully displayed on a single computer screen. (See Part III, Exhibits I to III.)

Unlimited Line Item and Column Combinations

The number of possible core line item and column data element combinations is unlimited. The number of possible financial data elements in OMB SF 424A is also unlimited. A column in Section B of 424A is required for each of up to four grant programs or activities within programs listed in Section A of 424A. These are limited to four entries on the current SF 424A form only because of space needs. The 424A instructions provide for unlimited programs or activities by using multiple pages as needed.

1 SF 424A instructions, Section A, Page 3: “For applications pertaining to multiple programs where one or more programs require a breakdown by function or activity, prepare a separate sheet for each program requiring the breakdown. Additional sheets should be used when one form does not provide adequate space for all breakdowns of data required. However, when more than one sheet is used, the first page should provide summary totals by programs.”
Part I
Form-Independent Data Element Matrix (DE Matrix) for Electronic Grant Budgeting and Financial Reporting

The Uniform Guidelines provide a two-dimensional core data element matrix that applies the spreadsheet concept of rows and columns to uniform state and local electronic grant budgeting and financial reporting.

There are 20 core line items (i.e., rows) consisting of 11 object expense line items and 9 revenue or funding source line items.

The core columns provide for virtually unlimited columns for one or more programs, functions or activities; four columns for future funding periods; and 10 columns for revenue or funding sources.

The uniform core data elements are general purpose and applicable to budgets and reports of virtually all recipients, funding sources and types of grants.

The 9 line items and 9 columns for funding sources include a line item and column for unobligated funds left over from prior periods, consistent with OMB SF 424A, Section A, Columns (c) and (d).
### DE Matrix Line Items (Rows) for Object Expenses and Funding Sources

#### Core Object Expense Line Items:

<table>
<thead>
<tr>
<th>Line Item Code</th>
<th>Line Item Name</th>
<th>Current OMB SF 424A Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Salaries</td>
<td>Line 6a—Personnel</td>
</tr>
<tr>
<td>2.</td>
<td>Fringe benefits</td>
<td>Line 6b—Fringe Benefits</td>
</tr>
<tr>
<td>3.</td>
<td>Contract services</td>
<td>Line 6f—Contractual</td>
</tr>
<tr>
<td>4.</td>
<td>Supplies</td>
<td>Line 6e—Supplies</td>
</tr>
<tr>
<td>5.</td>
<td>Travel</td>
<td>Line 6c—Travel</td>
</tr>
<tr>
<td>6.</td>
<td>Subawards and other pass-through funds</td>
<td>Line 6f—Contractual</td>
</tr>
<tr>
<td>7.</td>
<td>Equipment and other capital expenditures</td>
<td>Line 6d—Equipment and Line 6g—Construction</td>
</tr>
<tr>
<td>8.</td>
<td>Other direct costs</td>
<td>Line 6h—Other</td>
</tr>
<tr>
<td>9.</td>
<td>Total Direct Costs (sum of 1 to 8)</td>
<td>Line 6i—Total Direct Charges</td>
</tr>
<tr>
<td>10.</td>
<td>Indirect Costs</td>
<td>Line 6j—Indirect Charges</td>
</tr>
<tr>
<td>11.</td>
<td>TOTALS (sum of 9 and 10)</td>
<td>Line 6k—TOTALS</td>
</tr>
</tbody>
</table>

#### Core Funding Source Line Items:

<table>
<thead>
<tr>
<th>Line Item Code</th>
<th>Line Item Name</th>
<th>Current OMB SF 424A Reference</th>
</tr>
</thead>
<tbody>
<tr>
<td>22.</td>
<td>State</td>
<td>Line 15c. State</td>
</tr>
<tr>
<td>23.</td>
<td>Local government</td>
<td>Line 15d. Local</td>
</tr>
<tr>
<td>25.</td>
<td>Program income</td>
<td>Lines 15f. Program Income</td>
</tr>
<tr>
<td></td>
<td></td>
<td>SF 424A, Section B, Line 7</td>
</tr>
<tr>
<td>26.</td>
<td>Other revenue</td>
<td>Line 15e. Other</td>
</tr>
<tr>
<td>27.</td>
<td>In-kind (non-cash)</td>
<td>Instructions for 424, Line 15</td>
</tr>
<tr>
<td>28.</td>
<td>Total funds (sum 21 to 27)</td>
<td>Line 15g. TOTAL</td>
</tr>
<tr>
<td>29.</td>
<td>Unobligated (carry-forward) funds</td>
<td>SF 424A, Section A, Cols. (c) and (d)</td>
</tr>
</tbody>
</table>
### DE Matrix Columns for Programs, Functions and Activities

**Core Columns for Programs with No Activities:**

<table>
<thead>
<tr>
<th>Activity (Column)</th>
<th>Column Name</th>
<th>SF 424A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td></td>
<td>Section A</td>
</tr>
<tr>
<td>P1.</td>
<td>Program 1</td>
<td>Col(a,b), Line 1</td>
</tr>
<tr>
<td>P2.</td>
<td>Program 2</td>
<td>Col(a,b), Line 2</td>
</tr>
<tr>
<td>P3.</td>
<td>Program 3</td>
<td>Col(a,b), Line 3</td>
</tr>
<tr>
<td>Pn.</td>
<td>Program n¹</td>
<td>Col(a,b), Line 4</td>
</tr>
<tr>
<td>T1</td>
<td>Application Total (sum of P1 to Pn)</td>
<td>Col(a,b), Line 5</td>
</tr>
</tbody>
</table>

¹ “n” indicates that one may use one or more additional numbers for as many programs and/or activities as are needed.

**Core Columns for Programs with Functions or Activities:**

<table>
<thead>
<tr>
<th>Activity (Column)</th>
<th>Column Name</th>
<th>SF 424A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Code</td>
<td></td>
<td>Section A</td>
</tr>
<tr>
<td>P1.</td>
<td>Program 1 (sum of P1.1 to P1.n)</td>
<td>Col(a,b), Line 5</td>
</tr>
<tr>
<td>P1.1</td>
<td>Activity 1.1</td>
<td>Col(a,b), Line 1</td>
</tr>
<tr>
<td>P1.2</td>
<td>Activity 1.2</td>
<td>Col(a,b), Line 2</td>
</tr>
<tr>
<td>P1.3</td>
<td>Activity 1.3</td>
<td>Col(a,b), Line 3</td>
</tr>
<tr>
<td>P1.n</td>
<td>Activity 1.n</td>
<td>Col(a,b), Line 4</td>
</tr>
<tr>
<td>P2.</td>
<td>Program 2 (sum of P2.1 to P2.n)</td>
<td>Col(a,b), Line 5</td>
</tr>
<tr>
<td>P2.1</td>
<td>Activity 2.1</td>
<td>Col(a,b), Line 1</td>
</tr>
<tr>
<td>P2.2</td>
<td>Activity 2.2</td>
<td>Col(a,b), Line 2</td>
</tr>
<tr>
<td>P2.n</td>
<td>Activity 2.n</td>
<td>Col(a,b), Line 4</td>
</tr>
<tr>
<td>P3.</td>
<td>Program 3</td>
<td>Col(a,b), Line 1</td>
</tr>
<tr>
<td>Pn.</td>
<td>Program n (sum of Pn.1 to Pn.n)</td>
<td>Col(a,b), Line 5</td>
</tr>
<tr>
<td>Pn.1</td>
<td>Activity n.1</td>
<td>Col(a,b), Line 1</td>
</tr>
<tr>
<td>Pn.2</td>
<td>Activity n.2</td>
<td>Col(a,b), Line 2</td>
</tr>
<tr>
<td>Pn.3</td>
<td>Activity n.3</td>
<td>Col(a,b), Line 3</td>
</tr>
<tr>
<td>Pn.n</td>
<td>Activity n.n*</td>
<td>Col(a,b), Line 4</td>
</tr>
<tr>
<td>T1</td>
<td>Application Total (sum of P1 to Pn)</td>
<td>Col(a,b), Line 5</td>
</tr>
</tbody>
</table>
DE Matrix **Columns** for Funding Sources (Including Portion of In-kind Contributions and Unobligated Funds) and for Future Periods

**Core Columns for Funding Sources:**

<table>
<thead>
<tr>
<th>Source (Column)</th>
<th>Code Column Name</th>
<th>SF 424 Line 15</th>
</tr>
</thead>
<tbody>
<tr>
<td>State [Line 22]</td>
<td></td>
<td>Line 15c. State</td>
</tr>
<tr>
<td>Local and other government [Line 23]</td>
<td></td>
<td>Line 15d. Local</td>
</tr>
<tr>
<td>Applicant/recipient [Line 24]</td>
<td></td>
<td>Line 15b. Applicant</td>
</tr>
<tr>
<td>Program income [Line 25]</td>
<td></td>
<td>Line 15f. Program Income</td>
</tr>
<tr>
<td>Other revenue [Line 26]</td>
<td></td>
<td>Line 15e. Other</td>
</tr>
<tr>
<td>In-kind (non-cash) [Line 27]</td>
<td></td>
<td>SF 424A, Section C</td>
</tr>
<tr>
<td>Total funds (sum S1-S8) [Line 28]</td>
<td></td>
<td>Line 15g. TOTAL</td>
</tr>
<tr>
<td>Unobligated (carry-forward) funds [Line 29]</td>
<td></td>
<td>SF 424A, Section A, Cols. (c) and (d)</td>
</tr>
</tbody>
</table>

**Core Columns for Awarding Agency’s Funds Needed in Future Periods**:  

<table>
<thead>
<tr>
<th>Period (Column)</th>
<th>Code Column Name</th>
<th>SF 424A Section E</th>
</tr>
</thead>
<tbody>
<tr>
<td>(budget estimates only):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Y1. First future period</td>
<td></td>
<td>SF 424A, Section E, Column (b)</td>
</tr>
<tr>
<td>Y2. Second future period</td>
<td></td>
<td>SF 424A, Section E, Column (c)</td>
</tr>
<tr>
<td>Y3. Third future period</td>
<td></td>
<td>SF 424A, Section E, Column (d)</td>
</tr>
<tr>
<td>Y4. Fourth future period</td>
<td></td>
<td>SF 424A, Section E, Column (e)</td>
</tr>
</tbody>
</table>

---

1 The quarterly cash estimates by federal and non-federal sources required in Section D—Forecasted Cash Needs of SF 424A would be a non-core subsidiary budget data set.
Core and Subsidiary (Non-Core) Data Elements

Since the Uniform Data Elements are intended exclusively for use in grant-specific budgeting and reporting, the Technical Advisory Group is focused solely on core data elements, and this document does not include any subsidiary data elements. The Technical Advisory Group is concerned that extensive or unessential use of subsidiary data elements would be counter to the goals of reducing the cost and burden, improving the effectiveness and otherwise streamlining grant financial management of grantees and their government awarding agencies. Alternatives to the use of subsidiary data elements are outlined below.

The Uniform Data Elements are not intended for use in financial management of grant recipients beyond their grant-specific budgets and reports, which are usually for more than one or two grants and often for a significant number of grants. Other external financial management obligations, such as public accountability and transparency, timely disclosures of material matters, comprehensive annual financial reporting, annual nonprofit regulatory financial reporting in the Form 990 and performance budgeting and reporting, are outside of the scope of Uniform Data Elements. The Uniform Data Elements are also outside the scope of the financial data elements required for grant related indirect cost rate proposals to cognizant government agencies (see outline of content of these proposals in item 1 below).

In other words, the sole purpose of the core data elements is to provide state and local government agencies as well as foundations and other non-governmental funding sources with the macro level financial information needed for review and evaluation of applications and progress reports. This document does not address the micro level general ledger revenue and expense accounts needed to meet grantee record-keeping or year-end auditing requirements under post-award grant agreements. Grantees may need up to 100 object expense accounts—or more—to assure that they have the full level of applicable, detailed accounts for (a) preparing their internal budgets from which summary grant budgets are prepared for grant application packages, (b) internal accounting and management reporting, (c) Form 990, comprehensive annual financial reports and other external reports, and (d) auditing, including analysis of allowable versus unallowable expenses. It is a Technical Advisory Group objective that, for most grants, the core data elements will be sufficient for an adequate and reliable grantor review and evaluation of grant budgets and reports.

Alternatives to Subsidiary Data Elements

Needed detailed supplemental information may already exist in other government records.

For a nonprofit organization, a copy of its IRS Form 990 (along with its audited financial statements, when available) can be a useful source of supplemental information. Copies of Forms 990 for 501 (c)(3) tax exempt organizations can be obtained directly from grant applicants and recipients or at www.GuideStar.org (IRS does not have a website for retrieving copies of the annual Forms 990 filed by nonprofit organizations).
If available, an applicant or grantee’s indirect cost rate proposal or cost allocation plan can serve as a source of supplemental information. (Many grant recipients prepare comprehensive indirect cost rate proposals and cost allocation plans that can provide detailed data about core data elements.) These proposals include organization-wide comprehensive cost policy statements; schedules with salary and fringe benefit details for all employees; schedules with detailed object expense and funding source categories distributed to all the functions, programs and activities, including funded programs; descriptions of cost allocation methods and plans; and schedules showing indirect cost rate computations. Indirect cost proposals are thoroughly evaluated by cognizant agency cost determination offices. If government program staff need more details about applicant budgets and grantee expenses, they can obtain a copy of the much more informative indirect cost proposals and cost policy statements directly from grant applicants and recipients or through cognizant agencies.\(^1\)

*Awarding agencies may ask for subsidiary data in budget and/or report narrative.*

If a breakdown in the budgets and/or reports for one or more of the 11 expense data elements is required, instead of establishing a subsidiary numeric data set, the specific amounts can be provided in an eGrants system’s budget and/or report narrative. This would contain separate budget justification and/or financial report explanation sections for each data element. Breakdown of a core level budget and/or report amount could be provided in narrative form in the budget justification section. For example, the narrative might read “the foreign travel budget is $150,000 and domestic travel is $125,000 for a total of $275,000” with $275,000 entered in Line Item 5. – Travel. With this approach, separate numeric data elements in an eGrants schema are not necessary, and the required budget and/or report amounts can be available for the review and evaluation process.

*Awarding agencies may impose a record-keeping requirement.*

In lieu of requiring subsidiary data elements to be submitted through eGrants portals, agencies can include in their application packages a post-award “record-keeping requirement” for grant recipients. Awarding agencies can rely on the review and verification of record-keeping requirements that are included in the audit procedures for those data elements not needed for review and evaluation of budgets in grant applications or financial reports to awarding agencies.

---

Statistical Support for 11 Uniform Expense Line Items

Selection of the uniform expense line items is supported by an NCCS/Urban Institute analysis of $239.4 billion in overall object and functional expenses for 38,000 nonprofit recipients of government grants. The data were gathered from the 1999 filings of IRS Form 990 by non-profit Section 501(c)(3) organizations. The NCCS analysis shows that, from a materiality perspective, Line Items 1.—Salaries and 2.—Fringe Benefits amount to 52.9 percent of all expenses. Another 12.3 percent of expenses are for the largely personnel related Line Item 3.—Contract Services, i.e., professional consulting fees and other non-payroll contract personnel expenses.

The three personnel and contract service line items 1, 2 and 3 amount to 65.2 percent of the $239.4 billion total. Because two thirds of all government grant and contract funds are involved, assuring reliable budgeting, accounting and reporting for these three line items is most important, especially in light of the potential for poor reliability of after-the-fact staff time record-keeping.

Line Item 4.—Supplies represents another 8.6 percent of total expenses and thus needs to be a separate core data element. Supplies is also a separate expense category in OMB Circulars and IRS Form 990 reporting.

Line Item 5.—Travel, although at only 1.2 percent, still requires a separate data element because of concerns for misuse rather than materiality. Travel is a separate expense category in OMB circulars and IRS Form 990 reporting.

Line Items 6.—Subawards and Other Pass-through Funds and Line Item 7.—Equipment and Other Capital Expenditures represent 8.1 percent and 2.9 percent respectively.
Budgets and Reports Ranging in Complexity

A budget or financial report could be very simple or could involve several hundred data elements including a five-year budget broken down by 11 object expense categories with multiple activities within multiple programs, with all seven sources of matching funds, with in-kind contributions included matching funds, and with unobligated funds left over from the prior period.

The Simplest Budget or Financial Report (two data elements)

The example below contains only two data elements for a single one-year project with one funding source (i.e., no matching requirements), involving only a bottom-line budget and report.

<table>
<thead>
<tr>
<th>Activity code ---&gt;</th>
<th>Program A (P1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Object expense:</td>
<td></td>
</tr>
<tr>
<td>11. Total</td>
<td>$25,000</td>
</tr>
<tr>
<td>Funding source:</td>
<td></td>
</tr>
<tr>
<td>28. Total</td>
<td>$25,000</td>
</tr>
</tbody>
</table>

A More Complicated, But Still Simple Budget or Report (10 data elements)

The example below contains 10 data elements for a single one-year project with one funding source (i.e., no matching requirements) that involves no pass-through funds or capital expenditures.

<table>
<thead>
<tr>
<th>Activity code ---&gt;</th>
<th>Program A (P1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Object expense:</td>
<td></td>
</tr>
<tr>
<td>1. Salaries</td>
<td>$45,000</td>
</tr>
<tr>
<td>2. Fringe benefits</td>
<td>12,000</td>
</tr>
<tr>
<td>3. Contract services</td>
<td>15,000</td>
</tr>
<tr>
<td>4. Supplies</td>
<td>8,000</td>
</tr>
<tr>
<td>5. Travel</td>
<td>10,000</td>
</tr>
<tr>
<td>8. Other direct costs</td>
<td>15,000</td>
</tr>
<tr>
<td>9. Total direct</td>
<td>105,000</td>
</tr>
<tr>
<td>10. Indirect costs</td>
<td>20,000</td>
</tr>
<tr>
<td>11. Total</td>
<td>$125,000</td>
</tr>
<tr>
<td>Funding source:</td>
<td></td>
</tr>
<tr>
<td>28. Total</td>
<td>$125,000</td>
</tr>
</tbody>
</table>
**A Somewhat Complex Budget or Report (48 data elements)**

This example contains 48 data elements for a single 1-year project involving other matching funds and three activities within one program but no pass-through funds or capital expenditures.

<table>
<thead>
<tr>
<th>Activity code</th>
<th>Activity 1 (P1.1)</th>
<th>Activity 2 (P1.2)</th>
<th>Activity 2 (P1.3)</th>
<th>Program A Total (P1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$45,000</td>
<td>$45,000</td>
<td>$45,000</td>
<td>$135,000</td>
</tr>
<tr>
<td>Fringe benefits</td>
<td>12,000</td>
<td>12,000</td>
<td>12,000</td>
<td>36,000</td>
</tr>
<tr>
<td>Contract services</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>45,000</td>
</tr>
<tr>
<td>Supplies</td>
<td>8,000</td>
<td>8,000</td>
<td>8,000</td>
<td>24,000</td>
</tr>
<tr>
<td>Travel</td>
<td>10,000</td>
<td>10,000</td>
<td>10,000</td>
<td>30,000</td>
</tr>
<tr>
<td>Other direct costs</td>
<td>15,000</td>
<td>15,000</td>
<td>15,000</td>
<td>45,000</td>
</tr>
<tr>
<td>Total direct</td>
<td>105,000</td>
<td>105,000</td>
<td>105,000</td>
<td>315,000</td>
</tr>
<tr>
<td>Indirect costs</td>
<td>20,000</td>
<td>20,000</td>
<td>20,000</td>
<td>60,000</td>
</tr>
<tr>
<td>Total expenses</td>
<td>$125,000</td>
<td>$125,000</td>
<td>$125,000</td>
<td>$375,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Funding source</th>
<th>Activity 1 (P1.1)</th>
<th>Activity 2 (P1.2)</th>
<th>Activity 2 (P1.3)</th>
<th>Program A Total (P1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>State</td>
<td>$75,000</td>
<td>$75,000</td>
<td>$75,000</td>
<td>$225,000</td>
</tr>
<tr>
<td>Other revenue</td>
<td>50,000</td>
<td>50,000</td>
<td>50,000</td>
<td>150,000</td>
</tr>
<tr>
<td>Total funding</td>
<td>$125,000</td>
<td>$125,000</td>
<td>$125,000</td>
<td>$375,000</td>
</tr>
</tbody>
</table>

A very complex budget or financial report could contain several hundred financial data elements. The various data elements could involve multiple object expense categories for both cash and in-kind expenses funded by multiple funding sources for several activities within each of several programs.

**DE Matrix Limitations**

Two-dimensional DE Matrix spreadsheet tables often cannot provide for all the possible detailed breakdowns for multi-dimensional hierarchies of data elements that can involve (1) line item object expenses within (2) form of cash or in-kind within (3) specific grant and awarding agency within (4) activity or function within (5) program within (6) period within (7) application or report.
Part II
Definitions for Uniform Financial Data Elements
for State and Local eGrant Systems

Authoritative References

- **Circular A—102.** The current OMB Standard Forms 269, 272, 424 and 424A and related instructions in Circular A-102.

To assist with finding additional guidance on the content for the Uniform Line-Item Data Elements, these definitions include reference numbers\(^1\) for selected items of cost in OMB Circulars A-21, A-87 and A-122, issued May 10, 2004 and effective June 9, 2004 (See Appendix A). Only reference numbers for those selected items of cost that contain information clarifying the definitions are included.

- **Circular A-21.** Descriptions of 54 general provisions for selected items of cost in *OMB Circular A-21—Cost Principles for Educational Institutions*, Section J
- **Circular A-87.** Descriptions of 43 selected items of cost in *OMB Circular A-87—Cost Principles for State, Local and Indian Tribal Governments*, Attachment B
- **Circular A-122.** Descriptions of 52 selected items of cost in *OMB Circular A-122—Cost Principles for Non-Profit Organizations*, Attachment B

These definitions include reference numbers for object expense line items in IRS Form 990.

- **IRS Form 990.** Definitions and instructions for 23 object expense categories in *Specific Instructions for Form 990*, Part II, Statement of Functional Expenses in IRS Instructions for Form 990, Return of Organization Exempt from Income Tax. The annual IRS Form 990 applies to all nonprofit organizations (as does A-122) including private educational institutions (as does A-21). The Form 990 Statement of Functional Expenses is referenced in and consistent with FASB SFAS No. 117, *Financial Statements of Not-for-Profit Organizations* (June 1993).

URLs for references:

- A-87: [http://www.whitehouse.gov/omb/circulars/a087/print/a087-all.html](http://www.whitehouse.gov/omb/circulars/a087/print/a087-all.html)
- A-122: [http://www.whitehouse.gov/omb/circulars/a122/print/a122.html](http://www.whitehouse.gov/omb/circulars/a122/print/a122.html)
- A-102, SF 424: [http://www.whitehouse.gov/omb/circulars/a102/print/a102.html](http://www.whitehouse.gov/omb/circulars/a102/print/a102.html)

\(^1\) The reference numbers for selected items of cost used in this document will not correspond to reference numbers in OMB circulars issued prior to May 10, 2004.
Definitions for Line Items (Rows)

Note that the definition for each line item includes reference numbers for selected items of cost in OMB Circulars A-21 (Section J reference numbers), A-87 (Attachment B reference numbers), and A-122 (Attachment B reference numbers). Also included are object expense line items in OMB Standard Form 424A and IRS Form 990. The reference numbers for selected items of cost used in this document are from OMB Circulars A-21, A-87, and A-122 that were issued May 10, 2004 and effective June 9, 2004 (See cross-walk of reference numbers and names for items of cost in Appendix A). Reference numbers used in this document will not correspond to reference numbers in earlier circulars. Only those selected items of cost in OMB Circulars that contain information clarifying the definitions are included.

The following definitions are based upon allowable accrued costs reported on the grants as incurred.

Note that in-kind expenses (non-cash) can be included in line items 1 to 8 or as a lump sum in Line 8—Other direct costs. In-kind expenses are allowable for meeting matching requirements only. Examples of in-kind expenses include donated goods, supplies, and materials; donated personal services and use of facilities; and land, building, and equipment.

Object Expense Line Items 1 to 11

LINE ITEM 1—SALARIES

Enter allowable, direct program\(^1\) salaries and wages for personnel assigned to the program or activity.

Include related expense projections for release time such as vacation, sick leave, military leave and holidays, unless included in a leave rate for fringe benefits and included in line item 2—Fringe Benefits. This line can include projections for release time determined using a leave rate. This line can include severance pay if approved by the cognizant or granting agency.

Related OMB Circular items of cost include: A-21: 10
A-87: 8
A-122: 8

Related form line items include: SF 424A: 6a
Form 990: 25 and 26

\(^1\) Enter only allowable program expenses in line items 1 to 11. Also, enter only direct program expenses in line items 1 to 9. Be sure not to include any expenses in line items 1 to 9 that are included in Line Item 10 as indirect costs. Some expenses that are unallowable under A-21, A-87, and A-122 may be allowable expenses under non-governmental grant provisions. Such expenses are not included in line items 1 to 11 and are budgeted and reported in separate supplemental attachments.
LINE ITEM 2—FRINGE BENEFITS

Enter (a) organization's allowable, direct program contributions to pension plans and to employee benefit programs such as health, life, and disability insurance; and (b) organization's portion of payroll taxes such as social security and Medicare taxes and unemployment and workers’ compensation insurance.

Fringe benefits may be included as a percentage of Line 1—Salaries, using a fringe benefit rate. Projections for release time such as vacation, sick leave, military leave and holidays can be included in a fringe benefit rate.

Do not include employee travel expenses, which are included in Line 5—Travel, or allowances for housing, education and other costs for staff stationed away from home or overseas for extended periods, which are included in Line 8—Other direct costs.

Related OMB Circular items of cost include:
- A-21: 10 and 16
- A-87: 8 and 13
- A-122: 8 and 13

Related form line items include:
- SF 424A: 6b
- Form 990: 27, 28 and 29

LINE ITEM 3—CONTRACT SERVICES

Enter allowable, direct program fees to external contract service providers such as professionals, consultants, contracts for temporary help and other contract personnel and services. Include legal, accounting, and auditing fees, if not included in Line 10—Indirect Costs. Include contracts for program support services such as food and cafeteria, transportation and automotive, printing and reproduction, data processing, Website and Internet and outside mailing services.

Include expenses for contracts for services to support or assist with a program, function or activity conducted by the organization.

Do not include expenses for subgrants of a program, function or activity to an individual or another organization, which are included in Line 6—Subawards and Other Pass-through Funds.

Do not include reimbursable expenses for supplies and travel of consultants and other personal-service contractors, if included in Line 4—Supplies and Line 5—Travel.

Related OMB Circular items of cost include:
- A-21: 26, 37 and 42
- A-87: 23 and 32
- A-122: 23, 37 and 41

Related form line items include:
- SF 424A: 6f
- Form 990: 30, 31, 32 and 43
LINE ITEM 4—SUPPLIES

Enter expenses for allowable, direct program office supplies, housekeeping supplies, and other supplies and materials. Include allowable purchases of equipment and other fixed assets below the lesser of the capitalization threshold of the grant recipient or that of the grantor. Include reimbursable expenses for supplies purchased by consultants and other personal-service contractors, if not included in Line 3—Contract services.

Related OMB Circular items of cost include:  
A-21: 31
A-87: 26 and 34
A-122: 12, 28 and 38

Related form line items include:  
SF 424A: 6e
Form 990: 33

LINE ITEM 5—TRAVEL

Enter expenses for allowable, direct program travel expenses for employees, including transportation, airfare, car rental, mileage, tolls, parking, meals and lodging, and per diem payments. Include reimbursable travel expenses of consultants and other personal-service contractors, if not included in Line 3—Contract services. Include reimbursable travel expenses of program volunteers. Include domestic and foreign travel and local, in-state and out of state travel. Include gas and oil, repairs, insurance, licenses and permits, and leasing costs for organization’s travel vehicles while the employee is in travel status. Include travel expenses for meetings and conferences.

Related OMB Circular items of cost include:  
A-21: 42, 53 and 54
A-87: 43
A-122: 33, 41, 42, 51 and 52

Related form line items include:  
SF 424A: 6c
Form 990: 39
LINE ITEM 6—SUBAWARDS AND OTHER PASS-THROUGH FUNDS

Enter the expenses for awards, grants, subsidies, and other pass-through expenditures to individuals and to third party or affiliated organizations. Pass-through funds provide a direct financial benefit to beneficiaries and do not directly benefit the organization passing through the funds.

Pass-through funds include direct support to individuals provided in conjunction with their participation in government sponsored programs, functions or activities. This line includes payments and subsidies to trainees, students, faculty, and research subjects and participants. Include payments for tuition, scholarships, fellowships, books, education supplies and health insurance.

Pass-through funds include specific assistance to individuals and families. Include payments to the disabled, unemployed, and homeless. Include payments to individuals and families on welfare. Include paying for rent or shelter, room and board, clothing, medical fees and expenses, food and food stamps, travel, wage supplements, and insurance coverage.

Related OMB Circular items of cost include:  
- A-21: 37 and 45  
- A-87: 12 and 32  
- A-122: 33 and 37  

Related form line items include:  
- SF 424A: 6f  
- Form 990: 22 and 23
LINE ITEM 7—EQUIPMENT AND OTHER CAPITAL EXPENDITURES

Enter the allowable, direct program expenses for purchases and acquisitions of fixed assets and other capital expenditures. Include purchases of equipment, vehicles, land and buildings, improvements that extend the useful life of the asset, and other fixed assets that meet or exceed the lesser of the capitalization threshold of the grant recipient or that of the grantor. Equipment includes tangible, non-expendable personal property having a useful life of more than one year. Purchases of equipment and other fixed assets below the lesser of the capitalization threshold of the grant recipient or that of the grantor are not included in Line Item 7. They are included in Line Item 4—Supplies. Depreciation for fixed assets that have been purchased by government funding sources is not an allowable expense in Line Item 8 – Other Direct Costs.

Include the principal amount of working capital for use as a revolving loan fund. The amount designated by the grantor is chargeable against the grant only as it is first lent to beneficiaries. Subsequent recirculation after collection of the initial capital amount is not chargeable. Losses against such funds at any stage are not chargeable against the grant (they are an unallowable expense borne entirely by the recipient). (See also discussion about Line Item 25 on page 22.)

Related OMB Circular items of cost include:

A-21: 14, 18, 40 and 41
A-87: 11, 15, 35 and 36
A-122: 11, 15, 18, 39 and 40

Related form line items include:

SF 424A: 6d and 6g
Form 990: Capitalized, see line 57
LINE ITEM 8—OTHER DIRECT COSTS

Only allowable, direct program expenses not defined for other lines are included here. Examples include, but are not limited to:

Facilities-related expenses such as:
- Occupancy expenses such as direct cost portion of rent, parking garage rental, utilities, outside janitorial services, allowable portion of mortgage interest, real estate taxes and property insurance.
- Equipment rental and maintenance for computers, copiers, postage meters, telephone and other office equipment; and for trucks and automobiles.
- Telecommunication expenses such as telephone, FAX, E-mail, Internet, website and cable.
- Depreciation for equipment, buildings, leasehold improvements, and other fixed assets. Depreciation for fixed assets that have been purchased by government funding sources is not an allowable expense.
- Interest expense for loans and leases on equipment, trucks and automobiles, other notes and loans.

Other expenses such as:
- Postage and shipping expenses including messenger services, overnight delivery, freight and trucking, and rental and maintenance of delivery and shipping vehicles.
- Printing and publications.
- Meetings and conferences including rental of facilities, speakers' fees and expenses, printed materials, and registration fees. Do not include associated employee travel which is included in line 5—Travel.
- Insurance such as liability insurance and fidelity bonds.
- Membership dues for the organization and its employees in associations and professional societies.
- Staff development expenses.
- Fees for the organization's licenses, permits, registrations, etc.
- Allowances for housing, education and other costs for staff stationed away from home or overseas for extended periods.
LINE ITEM 8—OTHER DIRECT COSTS – CONT’D

When nonprofit organizations use OMB Circular A-122's Direct Allocation Method (Attachment A, Paragraph D.4), Line Item 8—Other direct costs includes costs that are allocated or billed as direct costs such as (a) facilities and other common and joint costs such as rent, utilities, depreciation, telephone and FAX, equipment rental and maintenance, mail room; (b) internal services such as data processing, graphics, print shop, automobile pool; and (c) program support services such as food services, nutrition planning, health services and curriculum development.

Related items of cost include: A-21: 1, 7, 11, 21 23, 25, 26, 32, 33, 34, 39, 42, 44, 46 and 49
A-87: 1, 5, 6, 7, 9, 16, 18, 21, 23, 27, 28, 29, 30, 38, 40, 41 and 42
A-122: 1, 6, 9, 18, 20, 21, 22, 23, 29, 30, 31, 34, 35, 38, 41, 42, 44, 45, 47, 48 and 49

Related form line items include: SF 424A: 6h
Form 990: 34, 35, 36, 37, 38, 40, 41, 42 and 43

LINE ITEM 9—TOTAL DIRECT COSTS

Add Line Items 1 to 8.

SF 424A related line items include: 6i

LINE ITEM 10—INDIRECT COSTS

Enter indirect costs allocated to each program, function or activity, according to the organization's indirect cost rate, applied to an equitable distribution base, which has been approved by its cognizant agency or is acceptable to the awarding agency.

Related items of cost include: A-21: 5, 16, 17, 21, 22, 26, 27, 28, 35, 36 and 42
A-87: 4, 13, 14, 18, 23, 24, 31 and 37
A-122: 13, 14, 18, 19, 23, 24, 25, 31, 35, 36 and 41

Related form line items include: SF 424A: 6j
Form 990: Part II, Column C, Line 44

LINE ITEM 11—TOTALS

Add Line Items 9 and 10.

SF 424A related line items include: 6k

[Line item numbers 12 to 20 are reserved for future use as object expense categories, if needed.]


**Funding Source Line Items 21 to 29**

**LINE ITEM 21—FEDERAL** [COLUMN S1]

Enter all federal program funds, whether received directly from federal agencies, or provided through state or local government agencies.

Related references
- OMB SF 424 Line 15—Estimated Funding, line item 15a - Federal
- OMB SF 269 Line 10j—Federal share of net outlays
- Form 990 line items: Part I: 1c

**LINE ITEM 22—STATE** [COLUMN S2]

Enter all state program funds, whether received directly from state agencies, or provided through local government awarding agencies.

Related references
- OMB SF 424 Line 15—Estimated Funding, line item 15c- State
- OMB SF 269 Line 10h—Other recipient outlays
- Form 990 line items: 1c

**LINE ITEM 23—LOCAL GOVERNMENT** [COLUMN S3]

Enter all local government program funds from local government agencies.

Related references
- OMB SF 424 Line 15—Estimated Funding, line item: 15d—Local
- OMB SF 269 Line 10h—Other recipient outlays
- Form 990 line items: 1c

**LINE ITEM 24—APPLICANT/RECIPIENT** [COLUMN S4]

Enter the portion of matching revenues from the recipient’s investments, net earned income or unrestricted cash contributions from corporations, foundations, trusts, individuals, United Ways, not-for-profit organizations, and from affiliated organizations. Do not include nongovernmental donor restricted contributions that are included in Line 26—Other revenue.

Related references
- OMB SF 424 Line 15—Estimated Funding, line item 15b - Applicant
- OMB SF 269 Line 10i—Total recipients share of net outlays
- Form 990 line items: 1a, 1b and 3 to 11
LINE ITEM 25—PROGRAM INCOME [COLUMN S5]

Enter the portion of matching revenues that is from program income such as fees for services and sales of program-related products.

Include as program revenue, interest earned on revolving loan funds established with grants for that purpose, where the recipient lends out funds, collects principal and interest and lends the funds again. Note that the principal amounts of such grants are revenues from the grantor to the extent of the initial circulation of the capital – subsequent recirculation of the capital does not give rise to grant revenue (see also discussion about Line Item 7 on page 17.)

Related references
OMB SF 424 Line 15—Estimated Funding, line item 15f—Program income.
OMB SF 269 Line 10g—Program matching or sharing income
Form 990 line items: 2

LINE ITEM 26—OTHER REVENUE [COLUMN S6]

Enter the portion of matching cash revenues that is from other revenues not included in lines 21 to 25.

Include the portion of other revenue funds that is from restricted contributions designated by nongovernmental donors for use in the program funded by the government awarding agency. Do not include any unrestricted contributions, which are to be included in Line 24—Applicant/Recipient.

Related references
OMB SF 424 Line 15—Estimated Funding, line item 15e—Other
OMB SF 269 Line 10h—Other recipient outlays
Form 990 line items: 1a, 1b, and 3 to 11

LINE ITEM 27—IN-KIND (NON-CASH) [COLUMN S7]

Enter the portion of matching revenues that is from non-cash, in-kind contributions related to the program.

Related references
OMB SF 424 Line 15—Estimated Funding [included in line items 15b—15e]
OMB SF 269 Line 10e—Third party (in-kind) contributions
Form 990 line items: 1a and 82 and Part III
LINE ITEM 28—TOTAL FUNDS  [COLUMN S8]  

Add lines 21 to 28.

Related references
OMB SF 424 Line 15—Estimated Funding, line item 15g—TOTAL
Form 990 line item: 12

LINE ITEM 29—UNOBLIGATED (CARRY-FORWARD) FUNDS  [COLUMN S9]  

Enter the balance of funds from prior commitments that are, or will be, unobligated or unexpended at the end of the funding period. Use only with continuing grant programs and only when required by an awarding agency.

Related references
OMB SF 424A, Section A, Columns (c) and (d)
OMB SF 269 Line 10p—Unobligated balance of Federal funds
Definitions for Columns

Program/Activity Columns
(See exhibit I, Part III for illustration)

Program/activity columns are used in grant budgeting and financial reporting to match activities within programs (activity column codes P1 to Pn\(^1\)/P1.1 to Pn.n) with object expense line item codes 1 to 11 and funding source line item codes 21 to 29.

Each program-related data element in a grant budget or report is identified with a line item code and an activity column code. For example, salaries (expense line item 1) for the first activity within the first program of a grant budget or report would have a line item code of “1” and an activity column code of “P1.1.”

Activity-level grant budgeting and reporting means activity-level coding and grouping of all expense and funding source data elements by activity. An activity is a specific service, purpose, or cost objective within a program for which a separate measurement of expense and/or revenue is desired. An activity is the lowest common denominator, lowest level of detail, or lowest grouping of expenses and funding sources required for a specific grant budget or report. An activity is also the lowest level for assessing outputs, results, and performance against inputs.

A grant budget or report can consist of a single program with a single activity (e.g., activity code P1); multiple programs, each with a single activity (e.g., activity codes P1 to Pn); a single program with multiple activities (e.g., activity codes P1.1 to P1.n); or multiple programs with multiple activities within one or more of the programs (e.g., activity codes P1.1 to Pn.n).

Funding Source Columns S1 to S9
(See exhibit II, Part III for illustration)

The definitions for funding source lines 21 to 29 (see pages 17 to 19) apply to the corresponding funding source columns S1 to S9.

Funding source columns S1 to S9 are used in grant budgets or reports when it is necessary to match funding source with object expense line items 1 to 11 or income Line Item 27—In-kind (non-cash). Each source-related data element in a grant budget or report is identified with a line item code and a source column code. For example, salaries (expense line item 1) for a Federal source of funds (funding source line item 21) in a grant budget or report would have a line item code of “1” and a source column code of “S1.”

\(^1\) “n” indicates that one may use one or more additional numbers for as many programs and/or activities as are needed.
Future Funding Period Columns Y1 to Y4

(See exhibit III, Part III for illustration)

Future funding period columns Y1 to Y4 are used for projecting cash funding requirements for future periods (i.e., future years), usually for a specific funding source.
Part III—Illustrative Spreadsheets
Based on Form-Independent DE Matrix
<table>
<thead>
<tr>
<th>Line Item Code</th>
<th>Line Item Name</th>
<th>Program 1</th>
<th>Program 2</th>
<th>Activity 3.1</th>
<th>Activity 3.2</th>
<th>Activity 3.3</th>
<th>Program 3</th>
<th>Program 4</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Activity Code</td>
<td>Activity Code --------&gt;</td>
<td>(P1)</td>
<td>(P2)</td>
<td>(P3.1)</td>
<td>(P3.2)</td>
<td>(P3.3)</td>
<td>(P3)</td>
<td>(P4)</td>
<td>(T1)</td>
</tr>
<tr>
<td>1</td>
<td>Salaries</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>2</td>
<td>Fringe benefits</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>3</td>
<td>Contract services</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>4</td>
<td>Supplies</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>5</td>
<td>Travel</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>6</td>
<td>Subawards &amp; other pass-through funds</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>7</td>
<td>Equipment &amp; other capital expenditures</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>8</td>
<td>Other</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>9</td>
<td>Total direct costs [sum of 1 to 8]</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>10</td>
<td>Indirect Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>TOTALS (sum of 9 and 10)</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>Funding Sources:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Federal</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>22</td>
<td>State</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>23</td>
<td>Local government</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>24</td>
<td>Applicant/recipient</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>26</td>
<td>Other revenue</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>27</td>
<td>In-kind (non-cash)</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>28</td>
<td>Total funds (sum 21 to 28)</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>29</td>
<td>Unobligated (carry-forward) funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>calc.</td>
</tr>
</tbody>
</table>
### DE Matrix: Line Item Code by Funding Source Code

<table>
<thead>
<tr>
<th>Line Item Code</th>
<th>Line Item Name</th>
<th>Source Code</th>
<th>Federal ($)</th>
<th>State ($)</th>
<th>Local ($)</th>
<th>Applicant/Recipient ($)</th>
<th>Program Income ($)</th>
<th>In-kind (non-cash) ($)</th>
<th>Other Revenue ($)</th>
<th>Total Funds ($)</th>
<th>Unobligated Funds ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Salaries</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Fringe benefits</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Contract services</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Travel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Subawards &amp; other pass-through funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Equipment &amp; other capital expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Total direct costs [sum of 1 to 8]</td>
<td></td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
<tr>
<td>10</td>
<td>Indirect Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>TOTALS (sum of 9 and 10)</td>
<td></td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
<td>calc.</td>
</tr>
</tbody>
</table>

### Funding Source:

<table>
<thead>
<tr>
<th>Code</th>
<th>In-kind (non-cash)</th>
<th>Federal ($)</th>
<th>State ($)</th>
<th>Local ($)</th>
<th>Applicant/Recipient ($)</th>
<th>Program Income ($)</th>
<th>In-kind (non-cash) ($)</th>
<th>Other Revenue ($)</th>
<th>Total Funds ($)</th>
<th>Unobligated Funds ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td>28</td>
<td>In-kind (non-cash)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0</td>
<td>n/a</td>
</tr>
</tbody>
</table>
### Exhibit III, Part III

**CORE Uniform Financial Data Element Matrix**

**For State and Local Government Grant Budgeting and Financial Reporting**

**DE Matrix: Line Item Code by Future Period Code**

<table>
<thead>
<tr>
<th>Line Item Code</th>
<th>Line Item Name</th>
<th>First Period</th>
<th>Second Period</th>
<th>Third Period</th>
<th>Fourth Period</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>(Y1)</td>
<td>(Y2)</td>
<td>(Y3)</td>
<td>(Y4)</td>
</tr>
</tbody>
</table>

#### Object Expenses:

1. Salaries
2. Fringe benefits
3. Contract services
4. Supplies
5. Travel
6. Subawards & other pass-through funds
7. Equipment & other capital expenditures
8. Other
10. Indirect Costs
t11. TOTALS (sum of 9 and 10) calc. calc. calc. calc.

#### Funding Sources:

21. Federal
t22. State
t23. Local government
t24. Applicant/recipient
t25. Program Income
t26. Other revenue
t27. In-kind (non-cash)
t28. Total funds (sum 21 to 28) calc. calc. calc. calc.
t29. Unobligated (carry-forward) funds
### Cross-Walk of Reference Numbers for Selected Items of Cost in OMB Circulars A-21, A-87, and A-122

**[Effective June 9, 2004]**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>1</td>
<td>Advertising and public relations costs</td>
<td>29</td>
<td>n/a</td>
<td>26 Losses on other sponsored agreements, awards or contracts (A-21, A-122)</td>
</tr>
<tr>
<td>2</td>
<td>2</td>
<td>2</td>
<td>Advisory councils</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>3</td>
<td>3</td>
<td>Alcoholic beverages</td>
<td>30</td>
<td>25</td>
<td>27 Maintenance, operations, and repairs</td>
</tr>
<tr>
<td>4</td>
<td>n/a</td>
<td>n/a</td>
<td>Alumni/ae activities (A-21)</td>
<td>31</td>
<td>26</td>
<td>28 Materials and supplies costs</td>
</tr>
<tr>
<td>5</td>
<td>4</td>
<td>4</td>
<td>Audit costs and related services</td>
<td>32</td>
<td>27</td>
<td>29 Meetings and conferences</td>
</tr>
<tr>
<td>6</td>
<td>5</td>
<td>5</td>
<td>Bad debts</td>
<td>33</td>
<td>28</td>
<td>30 Memberships, subscriptions, and professional activity costs</td>
</tr>
<tr>
<td>7</td>
<td>6</td>
<td>6</td>
<td>Bonding costs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>n/a</td>
<td>n/a</td>
<td>Commencement and convocation costs (A-21)</td>
<td>n/a</td>
<td>n/a</td>
<td>31 Organization costs (A-122)</td>
</tr>
<tr>
<td>9</td>
<td>7</td>
<td>7</td>
<td>Communication costs</td>
<td>n/a</td>
<td>n/a</td>
<td>32 Page charges in professional journals (A-122)</td>
</tr>
<tr>
<td>10</td>
<td>8</td>
<td>8</td>
<td>Compensation for personal services</td>
<td>n/a</td>
<td>n/a</td>
<td>33 Participant support costs (A-122)</td>
</tr>
<tr>
<td>11</td>
<td>9</td>
<td>9</td>
<td>Contingency provisions</td>
<td>34</td>
<td>29</td>
<td>34 Patent costs</td>
</tr>
<tr>
<td>12</td>
<td>n/a</td>
<td>n/a</td>
<td>Deans of faculty and graduate schools (A-21)</td>
<td>35</td>
<td>30</td>
<td>35 Plant and homeland security costs</td>
</tr>
<tr>
<td>13</td>
<td>10</td>
<td>10</td>
<td>Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement (A-87, A-21)</td>
<td>36</td>
<td>31</td>
<td>36 Pre-award costs [Pre-agreement costs (A-21)]</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>37 Professional service costs</td>
</tr>
<tr>
<td>14</td>
<td>11</td>
<td>11</td>
<td>Depreciation and use allowances</td>
<td>38</td>
<td>33</td>
<td>38 Proposal costs</td>
</tr>
<tr>
<td>15</td>
<td>12</td>
<td>12</td>
<td>Donations and contributions</td>
<td>39</td>
<td>34</td>
<td>38 Publication and printing costs</td>
</tr>
<tr>
<td>16</td>
<td>13</td>
<td>13</td>
<td>Employee morale, health, and welfare costs</td>
<td>40</td>
<td>35</td>
<td>39 Rearrangement and alteration costs</td>
</tr>
<tr>
<td>17</td>
<td>14</td>
<td>14</td>
<td>Entertainment costs</td>
<td>41</td>
<td>36</td>
<td>40 Reconversion costs</td>
</tr>
<tr>
<td>18</td>
<td>15</td>
<td>15</td>
<td>Equipment and other capital expenditures</td>
<td>n/a</td>
<td>n/a</td>
<td>41 Recruiting costs (A-21)</td>
</tr>
<tr>
<td>19</td>
<td>16</td>
<td>16</td>
<td>Fines and penalties</td>
<td>43</td>
<td>37</td>
<td>42 Relocation costs (A-122)</td>
</tr>
<tr>
<td>20</td>
<td>17</td>
<td>17</td>
<td>Fund raising and investment management costs</td>
<td>44</td>
<td>38</td>
<td>43 Rental costs of building and equipment</td>
</tr>
<tr>
<td>21</td>
<td>18</td>
<td>18</td>
<td>Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs</td>
<td>45</td>
<td>n/a</td>
<td>44 Royalties and other costs for the use of patents</td>
</tr>
<tr>
<td>n/a</td>
<td>19</td>
<td>n/a</td>
<td>General government expenses</td>
<td>46</td>
<td>39</td>
<td>45 Selling and marketing</td>
</tr>
<tr>
<td>22</td>
<td>20</td>
<td>20</td>
<td>Goods or services for personal use</td>
<td>47</td>
<td>n/a</td>
<td>46 Specialized service facilities (A-21)</td>
</tr>
<tr>
<td>23</td>
<td>n/a</td>
<td>20</td>
<td>Housing and personal living expenses (A-21)</td>
<td>48</td>
<td>n/a</td>
<td>47 Student activity costs (A-21)</td>
</tr>
<tr>
<td>24</td>
<td>21</td>
<td>21</td>
<td>Idle facilities and idle capacity</td>
<td>49</td>
<td>40</td>
<td>47 Taxes</td>
</tr>
<tr>
<td>25</td>
<td>22</td>
<td>22</td>
<td>Insurance and indemnification</td>
<td>50</td>
<td>41</td>
<td>48 Termination costs applicable to Federal awards</td>
</tr>
<tr>
<td>26</td>
<td>23</td>
<td>23</td>
<td>Interest</td>
<td>51</td>
<td>42</td>
<td>49 Training costs</td>
</tr>
<tr>
<td>27</td>
<td>n/a</td>
<td>24</td>
<td>Labor relations costs (A-21)</td>
<td>52</td>
<td>n/a</td>
<td>50 Transportation costs (A-21)</td>
</tr>
<tr>
<td>28</td>
<td>24</td>
<td>25</td>
<td>Lobbying</td>
<td>53</td>
<td>43</td>
<td>51 Travel costs</td>
</tr>
<tr>
<td>29</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>