



Federal Aid Master (FM) Training

January 2026

Clearinghouse Website

State of Delaware -Budget Development and Planning

[ABOUT US](#)[BUDGET DEVELOPMENT ▾](#)[STATE CLEARINGHOUSE ▾](#)[STATE PLANNING](#)[CONTACT US ▾](#)

Clearinghouse Menu

[Clearinghouse Home](#) [Committee Members](#)[Clearinghouse Meetings](#)[Clearinghouse Schedule](#)[Forms](#)[SAI Requests](#)[Agency Grants](#)[Private Grants](#)[Clearinghouse Training](#)[Contact Information](#)[Related Links](#)

Clearinghouse Forms

SAI (State Application Identifier)

- [SAI Number](#)

Single Point of Contact (SPOC) Form

- [SPOC Form](#) 

Federal Aid Master (FM) Form

- [FM Form](#) 
- [FM Form](#) 
- [Federal Aid Master Form Instructions](#) 

Personnel

- [Personnel Summary](#) 
- [Switch Fund Position Change Overview Memo](#) 

Director's Overview

- [Director's Overview](#) 

Federal Aid Master

- ▶ The purpose of the Federal Aid Master (FM) document is to **establish** the federal parent (GR_GROUP), child (GR_DETAIL), and revenue (GR_G_REV) ledger groups and **spending authority** in FSF and to **record changes** at the parent and child level in the FSF Grants Module.
- ▶ Backup is required for each request. Examples include:
 - ▶ Federal Award
 - ▶ Federal Awarding Agency
 - ▶ CFDA/ALN Number
 - ▶ Grant Period
 - ▶ Amount
 - ▶ R/D
 - ▶ Terms and Conditions
 - ▶ Federal Communication
 - ▶ Email granting an extension, etc.
 - ▶ FSF Communication
 - ▶ Email requesting an action from the FSF Team

DEPARTMENT OF HEALTH & HUMAN SERVICES
Administration for Community Living
Washington, D.C. 20201

Notice of Award

Title of Program: (OASS) Older Americans Act Title III - Supportive Services
Award Authority: P.L. 116-131 (OAA)

Date: February 13, 2023

Grantee:
Delaware
Delaware Division Services
Aging and Adults with Physical Disabilities
Director
1901 North DuPont Highway
NEW CASTLE, DELAWARE 19720
EIN: 1516000279B5
DUNS#: 625227908

Grant No.: 2301DEOASS-01
Award Instrument: Grant (Formula)
Project Period: 10-01-2022 - 09-30-2024
Budget Period: 10-01-2022 - 09-30-2024

Appropriation
75-23-0142

CFDA: 93.044
UEIW: HUCJK61KQ5D9

Object Class Code: 41.15

CAN
2023.2994315

Award This Action
\$1,613,209.00

Cumulative Grant Award to Date
\$2,029,500.00 ✓

Total
\$1,613,209.00

\$2,029,500.00

Types of Grants Requiring FMs

- ▶ **Federal Grants:** Federal funds received by any state agency (all federal funds, regardless of the amount must go through Clearinghouse). Can be either a **direct** federal grant, a **reimbursable** federal grant, or an **indirect** federal grant. Type 40 appropriation, FM required.
- ▶ **Indirect Federal Grants:** Federal funds requested by or received by any state agency via subgrant or by other methods from a non-federal organization. If the funds are federal in nature, a Type 40 appropriation, FM required.
- ▶ **Subgrants using Federal Funds:** Federal funds passed from one state agency to another. The prime recipient state agency is the “Owner of the Grant” and sets up a project on the grant for the subgrantee state agency. An FM is required to transfer budgets within the grant.

When is an FM Needed?

- ▶ Establish an Award
- ▶ Award modifications
 - ▶ Increase in funding
 - ▶ Decrease in funding
 - ▶ End date extensions
 - ▶ Transfer/Carry Over Funding
- ▶ To sub-award funding to other agencies
- ▶ Transfers
- ▶ Closing Award
- ▶ Pre-load

Loading of Spending Authority

The Grant Must Have Clearinghouse Approval

▶ Award Notice

- ▶ The grant has Clearinghouse approval, and the federal award notice is received.

▶ Pre-load

- ▶ Agencies may pre-load up to 15% of the previous year's award for a continuation grant while waiting for the federal award documentation if the continuation grant has gone through Clearinghouse.
- ▶ Agencies may pre-load up to 50% of the previous year's award for entitlement grants if the continuation grant has gone through Clearinghouse.
- ▶ Refer to Prior Bud Ref in FSF for Previous year's amount.

▶ 30% Threshold

- ▶ Agencies that receive an award greater than the amount approved by the Clearinghouse Committee, may load spending authority up to 30% over the DSCC approved amount without going back through Clearinghouse.
- ▶ An award that is greater than the 30% threshold will require the grant to go back through Clearinghouse as an Amendment before the total new award amount can be loaded.
- ▶ If the agency needs to go back through Clearinghouse for an Amendment, the amount must be the new total award amount less the original Clearinghouse approved amount. See Clearinghouse website training for Amendment requirements.

The FM Form

**STATE OF DELAWARE
Federal Aid Master (FM)**

***Required** ***Submit form to: OMB_FM@delaware.gov**

***Date:** _____ ***Organization:** _____ **Dept ID:** _____

***Requestor Name:** _____ ***Email:** _____ ***Phone:** _____

Source of Funding	Amount (\$s and ¢s)	Increase/Decrease
Federal Funds	\$	Select from list
Carry Over	\$	Select from list
Program Income	\$	Select from list

*SAI #	*Project Title	*CFDA/ALN #	*R&D Indicator
			☐ Yes ☐ No

GR_GROUP (Federal Parent)						
*Action	*Bud Ref	*Approp	*Bud Acct	Begin Date	End Date	Amount
			5010			\$

GR_DETAIL (Federal Child)								
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date	Amount
					5010			\$
					5010			\$
					5010			\$

GR_G_REV (Revenue)							
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date
					4000		
					4000		
					4000		

Action Codes: E – Establish a new appropriation, M – Modify appropriation amount or end date

EXPLANATION:

ORGANIZATION USE ONLY			
Prepared By:	Date:	Approved By:	Date:
OMB USE ONLY			
Entered By:	Date:	Record Journal ID #:	

Dept ID=
six-digit
dept/div/
section.

The SAI number should match the SAI Number and Project Title that went through Clearinghouse. CFDA/ALN number must match the award notice. R/D Indicator must be checked. The explanation should describe the action being performed with the FM request such as establish spending authority per award received on MM/DD/YY, extend the end date and reason, etc. FMs must be signed by someone other than the preparer.

Establish Grants Ledger Groups and Spending Authority

*SAI #	*Project Title	*CFDA/ALN #	*R&D Indicator
5306	FY23 Title III English Acquisition	84.365	☐ Yes ☒ No

GR_GROUP (Federal Parent)						
*Action	*Bud Ref	*Approp	*Bud Acct	Begin Date	End Date	Amount
E	2023	40560	5010	7/1/2022	1/30/2024	\$ 1,597,000.00

GR_DETAIL (Federal Child)								
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date	Amount
E	2023	225	950102	40560	5010	07/01/2022	01/30/2024	\$ 1,597,000.00
					5010			\$
					5010			\$

GR_G_REV (Revenue)							
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date
E	2023	225	950102	40560	4000	07/01/2022	01/30/2024
					4000		
					4000		

Action Codes: E – Establish a new appropriation, M – Modify appropriation amount or end date

EXPLANATION: Establish spending authority per attached federal award notice.

The Bud Ref follows the State Fiscal Year based on the Start Date of the Grant Period. Use Dollars and Cents.

The Begin and End Date are only entered when the ledger groups are established. Do not enter dates on subsequent FMs unless an end date extension is being requested. Do not enter a Begin Date on End Date extension requests. It is very rare to change a Begin Date.

- GR_GROUP (Parent) and GR_DETAIL (Child) - Bud Acct is always 5010.
- GR_G_REV (Revenue) - Bud Acct is always 4000.
- The Bud Acct fields are already populated on the form.

Modify Spending Authority

*SAI #	*Project Title	*CFDA/ALN #	*R&D Indicator
5306	FY23 Title III English Acquisition	84.365	☐ Yes ☒ No

GR_GROUP (Federal Parent)						
*Action	*Bud Ref	*Approp	*Bud Acct	Begin Date	End Date	Amount
M	2023	40560	5010			\$ 6,616.00

GR_DETAIL (Federal Child)								
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date	Amount
M	2023	225	950102	40560	5010			\$ 6,616.00
					5010			\$
					5010			\$

GR_G_REV (Revenue)							
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date
					4000		
					4000		
					4000		

Action Codes: E – Establish a new appropriation, M – Modify appropriation amount or end date

EXPLANATION: Increase spending authority per attached federal award notice.

A modification to Spending Authority may be due to an award increase, decrease, approved carryover or part of grant closeout.

- Use Action Code M to modify an appropriation that is already established.
- The Begin and End Date is not entered unless the request includes an end date extension. If the End Date is being extended, do not enter the Begin Date.
- Do NOT include the GR_G_REV details unless the request includes an extension.
- The explanation box should describe the current FM request. Do not recycle prior descriptions.
- NOTE: A carryover requires 2 FMs to be submitted and processed at the same time. 1 to decrease the SAI that is providing the approved carryover, and 1 to increase the receiving SAI.

Transfer From One Dept ID to Another

*SAI #	*Project Title	*CFDA/ALN #	*R&D Indicator
5306	FY23 Title III English Acquisition	84.365	☐ Yes ☒ No

GR GROUP (Federal Parent)						
*Action	*Bud Ref	*Approp	*Bud Acct	Begin Date	End Date	Amount
			5010			\$

GR DETAIL (Federal Child)								
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date	Amount
M	2023	225	950102	40560	5010			\$ (\$525,347.52)
E	2023	225	350520	40560	5010	07/01/2022	12/30/2024	\$ \$525,347.52
					5010			\$

GR_G_REV (Revenue)							
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date
E	2023	225	350520	40560	4000	07/01/2022	12/30/2024
					4000		
					4000		

Action Codes: E – Establish a new appropriation, M – Modify appropriation amount or end date

EXPLANATION: Transfer \$525,347.52 from 950102 to 350520 to establish subaward per attached MOU.

A transfer moves spending authority from one Department ID to another Department ID. A transfer results in a net zero budget change.

- The GR_Group does not change and does not get entered on the FM.
- Use Action Code M to modify a Department ID that is already established. Use Action Code E to add the new Department ID.
- The Begin and End Date is entered to establish the new Department ID line. The existing line dates are not changing.
- The GR_G_REV details are entered for the New Department ID.
- The explanation box should describe the current FM request.

End Date Extension

*SAI #	*Project Title	*CFDA/ALN #	*R&D Indicator
5306	FY23 Title III English Acquisition	84.365	☐ Yes ☒ No

GR GROUP (Federal Parent)						
*Action	*Bud Ref	*Approp	*Bud Acct	Begin Date	End Date	Amount
M	2023	40560	5010		1/30/2025	\$

GR DETAIL (Federal Child)								
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date	Amount
M	2023	225	950102	40560	5010		01/30/2025	\$
					5010			\$
					5010			\$

GR G REV (Revenue)							
*Action	*Bud Ref	*Fund	*Dept ID	*Approp	*Bud Acct	Begin Date	End Date
M	2023	225	950102	40560	4000		01/30/2025
					4000		
					4000		

Action Codes: E – Establish a new appropriation, M – Modify appropriation amount or end date

EXPLANATION: Extend end date per attached no cost extension approval.

An end date extension may be needed due to an approved extension of the federal award or to process/reconcile/close out a grant.

- All three Ledger Groups should be extended by Department ID. NOTE: Agencies must also extend the end date in Post Award PC_TK_WBUD following the FSF job aid: [applying-grant-extensions.pdf \(state.de.us\)](https://state.de.us/applying-grant-extensions.pdf) .
- Use Action Code M to extend the end dates for all Department ID lines.
- Provide backup to support the request.
- OMB will extend 5 days absent federal approval.

Next Steps and FAQs

- ▶ Completed FMs are sent to the OMB central processing mailbox: omb_fm@delaware.gov
 - ▶ Subject Line should be the SAI Number associated with the FM.
- ▶ What is sufficient back up documentation?
 - ▶ Federal communication (award notice for increasing/decreasing spending authority, email from federal sponsor approving an extension, etc.)
 - ▶ Communication from FSF team in specific situations
- ▶ How long will it take to process the FM?
 - ▶ FMs are generally processed within 5 days of submission. Certain times of the year may have longer processing times such as year-end and start-up. Delays occur when FMs are sent back for additional information/correction.

Next Steps and FAQs

- ▶ How do I know the FM was processed?
 - ▶ A courtesy email is sent via FSF Notify to the Requestor Name entered on the FM heading. Note: Copies are not kept.
 - ▶ If it has been longer than 5 days verify FSF before sending an email to the OMB FM mailbox. Do not send an email directly to an OMB team member, use the FM mailbox.
- ▶ How do I verify the FM was processed in FSF?
 - ▶ In Commitment Control, Review Budget Activities, Budget Overview, Search by Ledger Group/Approp/Bud Ref.

Budget Overview

Budget Inquiry Criteria

Inquiry BUDOVVIEW Description Budget Inquiry

Amount Criteria Ledger/Activity Log Integrity Act Log Internal Integrity

Budget Type

*Business Unit STATE Ledger Group/Set Ledger Group Ledger Group GR_GROUP

☐ View Stat Code Budgets
☐ Display Chart Grants Parent Group

Time Span

*Type of Calendar Detail Budget Period

Budget Criteria

1-1 of 1 View All

Select	Ledger Group	Calendar ID	From Budget Period	To Budget Period	Include Adjustment Period(s)	Include Closing Adjustments
☒	GR_GROUP				☒	☐

ChartField Criteria

ChartField	ChartField From Value	ChartField To	Info	ChartField Value Set	Update/Add
Account	%	%	i		Update/Add
Approp	%41055	%	i		Update/Add
Bud Ref	%	%	i		Update/Add

Next Steps and FAQs

- ▶ Select hyperlink in the Budget, the Activity Log displays. Select the Drill Down for the Journal, Scroll Right to see date, amount, etc.

		Tran Line	Document Label	Document ID	Ref Bdgt?	Bud Ref	Approp	Account	Year
		1	Journal ID:	0000803670	N	2024	41055	5010	2024
		1	Journal ID:	0000806604	N	2024	41055	5010	2024
		1	Journal ID:	0000836922	N	2024	41055	5010	2024
		1	Journal ID:	0000860860	N	2024	41055	5010	2025
		1	Journal ID:	0000860863	N	2024	41055	5010	2025

- ▶ How do I get a copy of the final approved FM? OMB attaches the approved FM to the Journal.
- ▶ Select the hyperlink next to the Journal ID. Select the Attachments hyperlink and the File Name link to see the attachment.

Budget Journal Line Drill Down

×

Help

Transaction Line Identifiers

Business Unit STATE Journal ID 0000860863

Line 1 Date 11/04/2024

Additional Source Information

Common Send Back Items

- ▶ Common Reasons FMs are Sent Back for Corrections:
 - ▶ Missing required information.
 - ▶ Including non-required information that is incorrect. If it is on the FM, it is verified.
 - ▶ Math errors.
 - ▶ Wrong Bud Ref - Bud Ref should be the State Bud Ref based on the start date of the grant.
 - ▶ FM is not signed.
 - ▶ More than one appropriation entered.
 - ▶ Using Fund Code instead of appropriation on the GR_Group
 - ▶ Vague or inaccurate explanation. Recycling a prior explanation that no longer applies.
 - ▶ GR_G_REV should be included on end date extensions. Do not include established GR_G_REV on subsequent FMs unless extending end date.
 - ▶ To add a closeout period.

FMs

- ▶ All FMs are sent to the OMB_FM@delaware.gov inbox. PLEASE DO NOT copy the Clearinghouse Coordinator on the FM submission.
- ▶ Incorrect and incomplete submissions will be returned.
- ▶ If a FM is sent back and the agency does not respond within two weeks, the request should be resubmitted in its entirety.

Questions?

FM Mailbox:
OMB_FM@delaware.gov