Purpose: To determine the appropriate EA type and EA code for federal grants and contracts.

Source: SAAM 75.50 EA Codes
SAAM 75.30 Funds/Account types

Was the federal grant or contract received as part of a federal stimulus package?

- No
  - Is the account nonappropriated/nonallotted and nonbudgeted? SAAM 75.30
    - Yes
      - Report as EA Type N Federal Stimulus - Nonappropriated
        Choose the appropriate Expenditure Authority Code per SAAM 75.50.40:
        - 291-293 Operating Nonappropriated/Nonallotted – Federal Stimulus (OFM Assigned)
        - 294 Operating Nonappropriated/Nonallotted – Federal Stimulus
        - 986-988 Operating Nonappropriated – Federal Stimulus
        - 295 Capital Nonappropriated/Nonallotted – Federal Stimulus
        - R3A-R3Z Capital Nonappropriated – Federal Stimulus
    - No
      - Is there an expenditure authority in the approved budget?
        - Yes
          - Report as EA Type 6 - Federal Stimulus
            EA Codes Operating: Z96 and Z98
            EA Codes Capital: Z97 and Z99
        - No
          - Did OFM provide an Allocation of expenditure authority?
            - Yes
              - Report as EA Type U - Federal Stimulus - Unanticipated
                EA code range Operating: 7G0-7U0
                The third character of the expenditure authority code must be zero (0).
            - No
              - Report as EA Type U - Federal Stimulus - Unanticipated
                EA code range Capital: R9A-R9Z

- Yes
  - Report as EA Type 2 - Federal
    Use the Expenditure Authority Number identified in the EA schedule.

- Is there an expenditure authority in the approved budget?
  - Yes
    - Report as EA Type 8 - Federal Stimulus
      Use the Expenditure Authority Number identified in the EA schedule.
  - No
    - Did OFM provide an Allocation of expenditure authority?
      - Yes
        - Report as EA Type U - Federal Stimulus - Unanticipated
          EA code range Operating: 700-940*, 7A0-7F0*
          EA Code Range Operating(OFM assigned): 8A0-8Z0*
          The third character of the expenditure authority code must be zero (0).
        - No
          - Report as EA Type U - Federal Stimulus - Unanticipated
            EA code range Capital: V10-V90*, W10-W90*
            The third character of the expenditure authority code must be zero (0).
      - No
        - Report as EA Type U - Federal Stimulus - Unanticipated
          EA code range Operating: 7G0-7U0
          The third character of the expenditure authority code must be zero (0).

- Is there an expenditure authority in the approved budget?
  - Yes
    - Report as EA Type 2 - Federal
      Use the Expenditure Authority Number identified in the EA schedule.
  - No
    - Did OFM provide an Allocation of expenditure authority?
      - Yes
        - Report as EA Type U - Federal Stimulus - Unanticipated
          EA code range Operating: 7G0-7U0
          The third character of the expenditure authority code must be zero (0).
        - No
          - Report as EA Type U - Federal Stimulus - Unanticipated
            EA code range Capital: R9A-R9Z