



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 15 – Fiscal Administration of Grants and Contracts 4.6	EFFECTIVE DATE: 09/16/1994
TITLE: Sum Sufficient Profiles	REVISION DATE: 09/14/2017
AUTHORIZED BY: Director, Bureau of Fiscal Services	

BACKGROUND

Under certain circumstances, sum sufficient profiles may be used for sum certain funding. When contracts are a quite small amount of the total appropriation, they may be considered sum sufficient for purposes of the CARS profile, or the Department may be operating under a court order to pay all costs associated with a profile. This generally only occurs when the federal grant associated with the profile is sum sufficient for the federal match amount.

PROCEDURES

1. Sum sufficient profiles may be used for sum certain appropriations provided the contracting division identifies how they will assure that they do not spend more than they are appropriated. The justification for use of a sum sufficient profile must be attached to the Profile ID Request. The justification must include procedures for preventing overspending.
2. Contracting divisions must complete a Pre-Contract Packet (Pre-Packet), as detailed in [DHS APP Section 15 – Fiscal Administration of Grants and Contracts 4.0](#) (Standard Procedures for Developing, Issuing, and Processing Aids Contracts) to document and reserve funds for sum sufficient profiles.
3. As part of the pre-contract review process, the BFS Lead Accountant must agree that the profile can be treated as sum sufficient even though the funding is sum certain.

REFERENCES

[DHS APP Section 15 – Fiscal Administration of Grants and Contracts 4.0](#) (Standard Procedures for Developing, Issuing, and Processing Aids Contracts)

CONTACTS

[CARS Accountants](#)

[Lead Accountants](#)