

DATE: May 23, 2024
TO: State Agencies Receiving Federal Assistance
FROM: Luther Dolcar, Director of General Accounting Division
SUBJECT: Schedule G Forms (Federal Grants) Instructions

Introduction

Attached are the instructions and guidance for completing the Schedule G forms (Schedule G – Federal Grants Form, and related forms (Schedule G Checklist, Schedule G (Federal Grants), and Schedule G-1 (Subrecipient Pass-through)), commonly referred to as “Schedule or Schedule G”) for the fiscal year 2024.

Significant changes were made to the Schedule for the fiscal year 2024. Please complete all columns with the instructions provided to be rounded to the nearest dollar and submit Schedule G in Workiva. Please ensure responsible agency personnel are up to date with current requirements under the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200* (Uniform Guidance) and Compliance Supplement published by the Office of Management and Budget (OMB) applicable for fiscal year 2024 to ensure accurate and complete reporting of the statewide information in the State of Maryland’s annual Single Audit report.

COVID Grants

The State continues to receive Federal funds from various Coronavirus Disease 2019 (COVID-19) grants, which have additional reporting requirements. Therefore, State agencies are required to segregate the financial activity for these funds.

In conjunction with the Department of Budget and Management, the General Accounting Division (GAD) has established guidelines for recording Federal funds for various COVID grants. Specifically, all applicable transactions should be recorded using the agency funds “0525”, “0535” & “0545-0549”. GAD has established these agency funds, which roll up to appropriate Federal funds, in the R*STARS fund profile (D23 screen) for each agency. R*STARS transactions using this agency fund will be included in the cash control financial inquiry (63 screen). Accordingly, GAD will be able to run statewide reports on this agency fund for the Federal stimulus activity.

In addition, agencies are encouraged to create grant numbers in the grant number profile (D47 screen). The appropriate Assistance Listing Number (formally known as CFDA number) must exist in the grant category profile (D40 screen) before the creation of the grant number. This will segregate the COVID-19 Federal funds from other Federal activity of that Assistance Listing Number for grant accounting purposes.



COVID Grants (continued)

Accordingly, all agencies that receive COVID-19 Federal funds should have established separate program cost accounts (PCA) profiles (026 screen) for all programs that may receive these funds. These PCAs should include the new grant number (D47 screen) and agency funds (0525, 0535 & 0545-0549).

For example, agency A has received Federal approval for reimbursement of Emergency Grants to address Mental and Substance Use Disorders During COVID-19 (Assistance Listing Number 93.665). To process expenditure transactions in R*STARS, Agency A needs to establish a new grant number that references the grant category, 93.665. in the category field. The agency also needs to establish a PCA that points to this new grant number and agency funds 0525, 0535 & 0545-0549.

Schedule G – Federal Grants Main Page

Agencies must reconcile the net accounts receivable (sum of total receivables + deferred revenue) and expenditures recorded in FMIS with the Schedule. Agencies may use various reports, such as DAFRG100 (Statewide Trial Balance by Appropriated Fund/General Ledger) to obtain general ledger account balances below. Agencies are required to provide any reconciling differences.

List below provides list of typical general ledger accounts related with net receivables.

- 0500 – Year End Receivables
- 0501 – Accounts Receivables
- 0502 – Allowance for Uncollectible Receivables
- 0503 – Accounts Receivables Unbilled
- 0542 – Due from Federal Government
- 0543 – Due from Federal Government Unbilled
- 1604 – Deferred Revenue

General Ledger Accounts related with expenditures.

- 3500 – Cash Expenditures
- 3501 – Accrued Expenditure

Please ensure subrecipient expenditures reported in the Schedule G (Federal Grants) schedule agrees with the total subrecipient expenditures in the Schedule G-1 (Subrecipient Pass-through) on the bottom of the form.

Checklist Form

GAD is requiring certifying agency personnel to review the various items below and provide necessary information if applicable. This form has been added in fiscal year 2024 closing.

- 1. Compliance with the *2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).
- 2. Compliance with the *Appendix XI (Compliance Supplement)* of the Uniform Guidance.
- 3. Review of the Schedule G memos and instructions published by GAD.

Checklist Form (continued)

- 4. Providing list of agency's Unique Entity Identifier(s) for administered Federal awards during the fiscal year.
- 5. Providing status of prior Single Audit finding(s).
- 6. Confirming of various grants & expenditures related items in the Schedule.
 - 6a. Accurate assistance listing number (ALN)
 - 6b. Negative expenditure explanation
 - 6c. Reportable eligible expenditures
 - 6d. Active grant agreement & MOU during the current fiscal year
 - 6e. Expenditures reported for the correct period
 - 6f. No contractor expenditures
 - 6g. Accurate reporting of subrecipient expenditures
 - 6h. Interagency activities
 - 6i. Federal loans & loan guarantees

Schedule G (Federal Grants) Form

- State Dept. Code (automated field)
 - Provides financial agency code which comprised of one alphabetical letter and 2 numerical digits. It can also be identified under Appendix A - Financial Agencies Listing under the Comptroller's accounting procedure section.
- State Department Name (automated field)
 - Provides agencies' name. It can also be identified under Appendix A - Financial Agencies Listing under the Comptroller's accounting procedure section.
- Assistance Listing Number (ALN) (dropdown field)
 - Assistance listing number, formerly known as Catalog of Federal Domestic Assistance (CFDA), is a five-digit (XX.XXX) number assigned in the awarding document to most grants and cooperative agreements funded by the Federal government. Mandatory review of ALN (through Sam.gov) must be performed at least on an annual basis to ensure accurate and up to date ALN is being used in the Schedule. If the Schedule does not contain the ALN agency wish you use, agency must contact GAD with supporting documentation for the need.
- State Grant Title (agency input field)
 - Enter the grant title from the grant award identifiable by the agencies.
- Federal Grant Title (automated field)
 - Automated cell that provides the official Federal program title based on the ALN.
- Grant Number (agency input field)
 - Enter the grant number from the grant award identifiable by the agencies.
- Grant Status (dropdown field)
 - Indicate the current grant status. 3 available options include the following:
 - New: New grant agreement during the current fiscal year
 - Continuing: Carryover/continuing grant from the prior period(s)
 - Terminated: Terminate grant that is no longer active / outside of the grant period

Schedule G (Federal Grants) Form (continued)

- COVID-19 (dropdown field)
 - Indicate any grants related to Coronavirus Disease 2019 (COVID) grants. Available inputs are Y (Yes) or N (No).
- R&D Cluster (dropdown field)
 - Indicate the Research and Development (R&D) activities sponsored by the Federal government under a variety of types of awards, most commonly grants, cooperative agreements, and contracts, to achieve objectives agreed upon between the Federal awarding agency and the non-Federal entity. Available inputs are Y (Yes) or N (No).
- Non-Cash Assistance (dropdown field)
 - Indicate non-cash assistance from Federally funded equipment, materials or supplies or other type of Federal assistances such as food stamps, food commodities, vaccines, donated properties. Agencies should report non-cash assistance (no cash receipts and disbursements) at the fair market value on the date of the receipt. Available inputs are Y (Yes) or N (No).
- Direct Grant (dropdown field)
 - Indicate Federal assistance directly received from Federal agencies (see list in Appendix A – List of Federal Awarding Agencies). Available inputs are Y (Yes) or N (No).
- Pass-Through Entity Name (agency input field)
 - If the agency received Federal assistance from a non-Federal entity as a subaward to carry out part of a Federal Program, please provide pass-through entity name. This field must be populated if marked “No” under Direct Grant column. Do not use abbreviation or shortened name – provide the full name of the non-Federal entity.
- Subrecipient Payment (dropdown field)
 - Indicate if all or part of the Federal expenditure contains subrecipient payments. If yes, populate the Schedule G-1 tab. Available inputs are Y (Yes) or N (No).
- Subrecipient Amount (automated field)
 - Provides subrecipient expenditure from the Schedule G-1 tab, based on ALN and Grant Number columns.
- Beginning Receivable 7/1/23 (agency input field)
 - Report beginning receivable balance as of July 1, 2023, which should be the ending receivable balances from the fiscal year 2023 Schedule G. Prior year Schedule G is available in Workiva. This information is reported under accrual basis of accounting.
- Cash / Non-Cash Assistance Receipt (agency input field)
 - Report financial assistance (cash or non-cash assistance) received from the Federal (direct) or non-Federal (pass-through) entities during the fiscal year 2024. There should be no negative cash receipts during fiscal year 2024 at the ALN level. This information is reported under cash basis of accounting (non-cash assistance is recorded when received at the fair market value).

Schedule G (Federal Grants) Form (continued)

- Grant Expenditure (agency input field)
 - Report total eligible Federal expenditures incurred during the fiscal year 2024.
 - Ineligible expenditures may include the following, but not limited to: payment to an ineligible recipient or service, expenditures related to prior or future period, payment received as a contractor capacity (2 CFR 200.331), non-reimbursable expenditures (based on reimbursable rate or exceeding grant period), expenditures with no written grant agreement, etc. This information is reported under accrual basis of accounting.
 - Negative expenditure cannot be reported at the net ALN level. If there are any negative expenditures (i.e. movement within same program), explanation must be provided. If there were any funds being returned to the Federal government, it should not be reported as a reduction of expenditure.
- Transfer Between Grants (agency input field)
 - Report transfers between grants during the fiscal year 2024. See example below. Column total should be netted to \$0. This information is reported under accrual basis of accounting.
 - Federal grants transfers between Maryland State Government Agencies:
 - Note #1. The agency making the transfer (journal entry) should debit its Federal revenues using TC 411 and credit the Federal revenues of the receiving agency using TC 410. Use object code 8829 for both TCs. The agency making the transfer should not increase its Federal fund expenditures in RSTARS or on the Schedule G for amount of transfers. (An exception to this is in Note #2). The agency receiving the transfer should report the revenues on the Schedule G.
 - Note #2. Agency (A) receives grants (e.g.: \$5,000,000) from the Federal government and spends part of the grants (\$3,000,000) on its programs and transfers the remainder (\$2,000,000) to reimburse the expenditures of Agency (B). The expenditures of Agency (B) are accounted in the reimbursable fund. Agency (A) should record the entire amount of grants (\$5,000,000) as Federal fund revenues and expenditures in RSTARS as well as on the Schedule G.
 - For internal transfers within the agency (moving/to from grants, allocating indirect cost/cost pool, etc.), it should net to \$0.
- Ending Receivable 6/30/24 (automated field)
 - Report ending receivable balance as of June 30, 2024, which should be calculated from beginning receivable, plus cash receipts less eligible expenditures during the fiscal year 2024.
 - Please ensure that all required data associated with Federal grants are submitted to the Federal agencies at least a week before the deadline and all receivables are collected on time.
 - If net receivable (receivables + deferred revenue) is negative, explanation must be provided by the agencies.
 - This information is reported under accrual basis of accounting.

Schedule G (Federal Grants) Form (continued)

- Comments (agency input field)
 - Optional field to be utilized by the agencies to comment requested information (i.e. negative expenditure, receivable, blank ALN, etc.) or any other information from the agencies.
- Error checks (automated fields)

Agencies should check error check fields to assist with the review process. These fields exist to assist agencies, but not meant to completely replace the internal review process by the agencies.

 - ALN Check
 - If there were any Federal activities, ALN must be provided. If ALN is not available from the dropdown menu, please contact GAD with supporting documentation for eligibility review.
 - Pass-Through Check
 - If “Direct Grant” column is “Y”, pass-through entity name must be provided.
 - Receivable Check
 - Provide explanation for net negative receivable. GL 0500-0599 cannot have negative balance.
 - Expenditure Check
 - Provide explanation for negative expenditures. There cannot be a negative expenditure at the ALN level.
 - Subrecipient Expenditure Check
 - Subrecipient expenditures reported in the Schedule G-1 cannot exceed total expenditures in the Schedule G. If subrecipient expenditure exceeds total expenditure, review grant number and ALN to ensure correct information was used in the Schedule G-1.
 - Blank Check
 - If there were any Federal activities (including beginning receivable) during the fiscal year, the following fields cannot be blank:
 - State Grant Title
 - Grant Number
 - Grant Status
 - COVID-19
 - R&D Cluster
 - Non-Cash Assistance
 - Direct Grant

Schedule G-1 (Subrecipient Pass-through) Form

- State Dept. Code (automated field)
 - Provides financial agency code which comprised of one alphabetical letter and 2 numerical digits. It can also be identified under Appendix A - Financial Agencies Listing under the Comptroller's accounting procedure section.
- State Department Name (automated field)
 - Provides agencies' name. It can also be identified under Appendix A - Financial Agencies Listing under the Comptroller's accounting procedure section.
- Assistance Listing Number (ALN) (dropdown field)
 - Use one of the available ALN from the Schedule G tab, if marked "Y" under the Subrecipient Payment column.
- State Grant Title (dropdown field)
 - Use one of the available State Grant Title from the Schedule G tab, if marked "Y" under the Subrecipient Payment column.
- Grant Number (dropdown field)
 - Use one of the available Grant Number from the Schedule G tab, if marked "Y" under the Subrecipient Payment column.
- Subrecipient Name (agency input field)
 - Provide subrecipient name for subrecipient pass-through. Do not use abbreviation or shortened name – provide the full name of the non-Federal entity.
- Subrecipient Expenditure (agency input field)
 - Provide subrecipient expenditure made during the fiscal year. Subrecipient expenditures reported in the Schedule G-1 must meet definition of the Subrecipient per Uniform Guidance. Negative expenditure input is not allowed.
 - Subrecipient means an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a Federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.
- Error Check (automated field)
 - Expenditure
 - Negative expenditure cannot exist in any circumstances. Only positive numbers can exist in the Schedule G-1.

Timeline

Please complete and submit Schedule G, Schedule G-1 and the Schedule G Reconciliation Forms through Workiva by August 9, 2024. Instructions for completing the Schedule G Forms can be found on the Comptroller's website: Accounting Procedures (marylandtaxes.gov).

Contact Information

It is critical that you accurately complete and returned these schedules to GAD on time. If you are not going to meet the deadline, please contact GAD members below. Please respond to all independent auditors (CLA) inquiries and requests concerning this information in a timely manner.

- Luther Dolcar, Director, ldolcar@marylandtaxes.gov
- Marcus Heimann, Manager, mheimann@marylandtaxes.gov
- Belayneh Alemayehu, Supervisor, balemayehu@marylandtaxes.gov

Requestable Grant Reports

- DAFRG100 Statewide Trial Balance by Appropriated Fund/General Ledger – provides general ledger account balance, including receivables, payables, expenditures, and revenue in the Federal fund.
- DAFR8400 and DAFR8420 Grant Summary Report and Grant Revenue and Expenditure by Program Report. These reports provide total revenues/expenditures and encumbrances, with variances from the budget by object, for each grant category/number/phase. The Grant Summary Report (DAFR8400) provides inception-to-date information.
- DAFR8390 Grant Detail Transaction Report – provides the detail transactions posted by grant category, number, and phase.
- DAFRT800 Grant Monthly Transaction Detail – provides the detail transactions posted by grant category and grant number. It allows report requests for separate agency fund and object information.
- DAFRT100 Expenditure Detail Report by Program, Organization and Fund – A general report that provides detail transactions at the level specified in the request.
- DAFRT200 Revenue Detail Report by Program, Organization and – A general report that provides revenue detail transactions at the level specified in the request.
- DAFR9090 Statement of Changes in Total Fund Balance – provides state of changes in total fund balance, including revenue, expenditures and fund transfers with ending fund balance.
- DAFRG400 Statement of Agency Revenue by Program and Fund – provides agency revenue by appropriation and fund number.
- DAFRA220 General Ledge Account Analysis – provides list of all general ledger transactions for a specified time period to be used for review of the account activities.

Appendix A - List of Federal Awarding Agencies

Prefix	Federal Agency Name
10	Department of Agriculture
11	Department of Commerce
12	Department of Defense
14	Department of Housing and Urban Development
15	Department of the Interior
16	Department of Justice
17	Department of Labor
19	Department of State
20	Department of Transportation
21	Department of the Treasury
23	Appalachian Regional Commission
30	Equal Employment Opportunity Commission
31	Export - Import Bank of the United States
32	Federal Communications Commission
34	Federal Mediation and Conciliation Service
38	Federal Financial Institutions Examination Council
39	General Services Administration
42	Library of Congress
43	National Aeronautics & Space Administration
44	National Credit Union Administration
45	National Foundation on the Arts and the Humanities
47	National Science Foundation
54	Office of the Director of National Intelligence
57	Railroad Retirement Board
59	Small Business Administration
64	Department of Veterans Affairs
66	Environmental Protection Agency
70	Overseas Private Investment Corporation
77	Nuclear Regulatory Commission
81	Department of Energy
84	Department of Education
85	Scholarship Foundations
86	Pension Benefit Guaranty Corporation
87	Consumer Product Safety Commission
89	National Archives & Records Administration
90	Election Assistance Commission
91	United States Institute of Peace
92	National Council on Disability
93	Department of Health and Human Services
94	Corporation for National and Community Service
95	Executive Office of the President
96	Social Security Administration
97	Department of Homeland Security
98	U.S. Agency for International Development