



**DATE:** June 1, 2023

**TO:** State Agencies Receiving Federal Assistance

**FROM:** Luther Dolcar, Assistant Director  
General Accounting Division

**SUBJECT:** Schedule G - Federal Grants Reconciliation Form, Schedule of Active Federal Grants and Schedule G-1 Federal Grants Passed-Through to Subrecipients

Attached are the instructions for completing the Schedule G - Federal Grants Reconciliation Form, Schedule of Active Federal Grants and Schedule G-1 Federal Grants Passed-Through to Subrecipients (collectively referred as the Schedule G) for fiscal year 2023. Please complete the Schedule G in Workiva. Complete all columns in accordance with the instructions provided and round to the nearest dollar. 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) as well as reviewing Compliance Supplement published by the White House applicable for fiscal year 2023 to ensure accurate and complete statewide information is reported 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) grants, which has 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 on 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 need to create grant numbers in the grant number profile (D47 screen). The appropriate Assistance Listing Number (formally known as CFDA number), should be established in the grant category profile (D40 screen) prior to creation of the grant number. This will segregate the COVID federal funds from other federal activity of that Assistance Listing Number for grant accounting purposes.

Accordingly, all agencies that receive COVID 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). In order 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 Department also needs to establish a PCA that points to this new grant number and agency funds 0525, 0535 & 0545-0549. As shown in the attached listing of requestable reports.



**Below illustrates instruction for the Schedule G Reconciliation Form:**

- Total federal grant expenditures on the Schedule G must be reconciled to the total expenditures on the final R\*STARS DAFRG100 – statewide trial balance by appropriated fund/general ledger report (after all closing entries are posted), general ledger accounts 3500 & 3501 (expenditures).
- The ending receivable or deferred revenue total on the Schedule G should be reconciled to general ledger accounts 0500 through 0599 (receivables) and 1604 (deferred revenue) of the same report.
- A detailed explanation of any difference between the balances on the final DAFRG100 report for Appropriated Fund 0005 and Schedule G should be provided with the Schedule G.

**Below illustrates instruction by each data elements in the Schedule G Form:**

- GRTR (Appendix A)
  - Enter two-digit number unique to each federal agency authorized to provide assistance, ranging from 10 (United States Department of Agriculture) to 98 (United States Agency for International Development), which is also used as first two-digit number for Assistance Listing Numbers.
- Function
  - Enter your agency's GAAP function. This can be identified under agency profile (D02 screen) with listing of GAAP function available under GAAP function profile (D71 screen).
- Department
  - Enter your 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 ([link](#)).
- Grant Title
  - Enter the grant title from the grant award identifiable by the agency or official program title under the federal government (for example, official grant name/title for 21.027 is Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)). **Please indicate and separately identify COVID portion of the grant, whether partial as or whole part of the grant by adding "COVID-19" in front of the grant title.**
- Assistance Listing Number (formerly CFDA Number)
  - Please verify and correct the Assistance Listing Numbers. Please ensure most up to date information is being presented as part of your submission. You may check the Assistance Listing Number from original and amended grant agreements, as well as various sources online (Sam.gov, Singleaudit.org). GAD should be notified of any changes to an Assistance Listing Number that has a beginning balance.
- Grant Number
  - Enter the grant number from the grant awarding documents, grant number profile (D47 screen) or other unique identifier recognizable by the agency.

**Below illustrates instruction by each data elements in the Schedule G Form: (continued)**

- D-S/P
  - Please indicate “D” for direct awards from the federal government; an “S” for grants received from another agency of the Maryland State Government, political subdivision, or any other entities R&D if your agency’s grant meets the definition (2 Code of Federal Regulations (CFR) 200.331). In addition, add “P” if the grant is also sub awarded/pass through to another state agency or political subdivision/entity (2 CFR 200.332).
  - Below lists out potential combination and its examples:
    - D
      - Agency received federal grant directly from U.S. Department of Transportation (federal entity).
    - S
      - Agency received federal grant from out of state government unit (non-federal entity) to carry out the federal program at subrecipient capacity. Out of state government unit initially received its funding from U.S. Department of Agriculture (federal entity).
    - D-P
      - Agency received federal grant directly from U.S. Department of Transportation (federal entity). Agency sub-awarded out the grant to local not-for-profit entity (non-federal entity) to carry out the federal program at subrecipient capacity.
    - S-P
      - Agency received federal grant from out of state government unit (non-federal entity) to carry out the federal program at subrecipient capacity. Out of state government unit initially received its funding from U.S. Department of Agriculture (federal entity). Agency also sub-awarded out the grant to local not-for-profit entity (non-federal entity) to carry out the federal program at subrecipient capacity.
- R&D
  - The federal government sponsors Research and Development (R&D) activities 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. Indicate such activities in the form.
- Beginning Receivable Balance
  - Report beginning receivable balance as of July 1, 2022, which should be the ending receivable balances from the fiscal year 2022 Schedule G. Prior year Schedule G is available in Workiva. This information is reported under accrual basis of accounting.
- Revenue (Cash Received)
  - Report cash received from the federal (direct) or non-federal (pass-through) entities during the fiscal year 2023. There should be no negative cash receipts during fiscal year 2023. This information is reported under cash basis of accounting.

**Below illustrates instruction by each data elements in the Schedule G Form: (continued)**

- Grant Expenditures
  - Report total eligible federal expenditures incurred during the fiscal year 2023. 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), etc. This information is reported under accrual basis of accounting. Expenditure should be reported as a positive number. If there were any funds being returned to the federal government, it should not be reported as a reduction of expenditure.
- Transfer Between Grants
  - Report transfers between grants during the fiscal year 2023. 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.
- Ending Receivable Balance
  - Report ending receivable balance as of June 30, 2023, which should be calculated from beginning receivable, plus cash receipts less eligible expenditures during the fiscal year 2023. 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. This information is reported under accrual basis of accounting.
- Pass-Through Grants Receivable From
  - Report full name of non-federal awarding entity. Please avoid using abbreviated, shortened names or acronyms (i.e, UWCM -> United Way of Central Maryland, Department of Transportation -> Pennsylvania Department of Transportation).

**Below illustrates instruction by each data elements in the Schedule G-1 Form:**

- GRTR, Function, Department, Grant Title, Assistance Listing Number, Grant Number
  - Report same information from the Schedule G.
- Sub-grantee Name
  - Report full name of sub-grantee name. Please avoid using abbreviated, shortened names or acronyms.
- Description
  - Report description of pass-through grant to subrecipient (valid entries are State Agency, Political Subdivision, or Other Entity)..



**Below illustrates instruction by each data elements in the Schedule G-1 Form: (continued)**

- Amount
  - Report amount per grant. This amount should not exceed what was reported on the Schedule G at the grant level and Assistance Listing Number level.
- Grant Audits Completed
  - Report whether or not subrecipient had Single Audit and date of the Single Audit as part of subrecipient monitoring requirement (if applicable).

Please complete and submit Schedule G, Schedule G-1 and the Schedule G Reconciliation Forms through Workiva **by August 11, 2023**. Instructions for completing the Schedule G Forms can be found on the Comptroller's website: [Accounting Procedures \(marylandtaxes.gov\)](https://www.marylandtaxes.gov/Accounting-Procedures).

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.

Marcus Heimann at 410-260-7366, Email: [mheimann@marylandtaxes.gov](mailto:mheimann@marylandtaxes.gov)  
Belayneh Alemayehu at 410-260-7670, Email: [balemayehu@marylandtaxes.gov](mailto:balemayehu@marylandtaxes.gov)  
Corinne Williams at 410-260-7358, Email: [cwilliams@marylandtaxes.gov](mailto:cwilliams@marylandtaxes.gov)

**Requestable Grant Reports:**

- DAFRG100 Statewide Trial Balance by Appropriated Fund/General Ledger – provides federal expenditure amount.
- 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.
- DAFRT150 Expenditure Detail – Org., Program, PCA, Index and Fund – A general report that provides detail transactions at the level specified in the request.
- DAFRT250 Revenue Detail – Org., Program, PCA, Index and Fund – A general report that provides revenue detail transactions at the level specified in the request.



## **Appendix A - List of Federal Awarding Agencies**

- 10 U.S. Department of Agriculture
- 11 U.S. Department of Commerce
- 12 U.S. Department of Defense
- 14 U.S. Department of Housing and Urban Development
- 15 U.S. Department of the Interior
- 16 U.S. Department of Justice
- 17 U.S. Department of Labor
- 19 U.S. Department of State
- 20 U.S. Department of Transportation
- 21 U.S. Department of the Treasury
- 23 Appalachian Regional Commission
- 30 U.S. Equal Employment Opportunity Commission
- 32 Federal Communications Commission
- 39 General Services Administration
- 43 National Aeronautics and Space Administration
- 45 National Endowment for the Humanities
- 47 National Science Foundation
- 59 Small Business Administration
- 64 U.S. Department of Veterans Affairs
- 66 Environmental Protection Agency
- 81 U.S. Department of Energy
- 84 U.S. Department of Education
- 89 National Archives and Records Administration
- 90 Election Assistance Commission
- 91 U.S. Institute of Peace
- 93 U.S. Department of Health and Human Services
- 94 Corporation for National and Community Service
- 95 Executive Office of the President
- 96 Social Security Administration
- 97 U.S. Department of Homeland Security
- 98 U.S. Agency for International Development