



DATE: May 22, 2025  
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 2025.

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 2025 to ensure accurate and complete reporting of the statewide information in the State of Maryland’s annual Single Audit report.

### Important Reminder for Fiscal Year 2025

The Office of Management and Budget (OMB) issues guidance regarding government-wide policies for the award and administration of Federal financial assistance, *2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). An updated version of this guidance was released in April 2024, effective for federal financial assistance starting on/after October 1, 2024. This was the largest update to the Uniform Guidance since its implementation in 2014 (which replaced OMB Circular A-133).

Agencies must make sure to apply the correct federal compliance requirements as the fiscal year 2025 federal financial assistance may have different requirements (based on the award date). Existing federal financial assistance issued prior to October 1, 2024 should follow the existing Uniform Guidance, unless amended.

### COVID Grants

The State continues to spending remaining 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.



## **COVID Grants (continued)**

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.

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

## Schedule G – Federal Grants Main Page (continued)

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 2025 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.
- 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
- 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.

## Schedule G (Federal Grants) Form

- 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
- 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.

## Schedule G (Federal Grants) Form (continued)

- 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 7/1/24 (agency input field)
  - Report beginning receivable balance as of July 1, 2024, which should be the ending receivable balances from the fiscal year 2024 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 2025. There should be no negative cash receipts during fiscal year s 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).
- Grant Expenditure (agency input field)
  - Report total eligible Federal expenditures incurred during the fiscal year 2025.
  - 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 2025. 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.

## Schedule G (Federal Grants) Form (continued)

- 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 6/30/25 (automated field)
  - Report ending receivable balance as of June 30, 2025, which should be calculated from beginning receivable, plus cash receipts less eligible expenditures during the fiscal year 2025.
  - 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.
- 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.

## Schedule G (Federal Grants) Form (continued)

- 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
- 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.

## **Schedule G-1 (Subrecipient Pass-through) Form**

- 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 8, 2025. Instructions for completing the Schedule G Forms can be found on the Comptroller's website: ([Accounting Procedures Manual and Forms](#)).

## **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 (SB & Company, LLC) inquiries and requests concerning this information in a timely manner.

Questions arising from the completion of the forms other questions should be directed to your designated GAD personnel; alternatively agencies may reach out to Marcus Heimann (Mheimann@marylandtaxes.gov), and Belayneh Alemayehu (BAlemayehu@marylandtaxes.gov) of the GAD.

## **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

<b>Prefix</b>	<b>Federal Agency Name</b>
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



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# Annual GAAP Closing Schedule G – Federal Grants Review

Presented by the General Accounting Division of  
the Comptroller of Maryland (GAD)

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# Introduction

The Single Audit Act of 1984 (amended in 1996), established requirements for audits of non-profit organizations, states, local governments, and Indian tribal governments that administer federal financial assistance programs.

*Title 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* subpart F requires the State of Maryland to have a program-specific audit (the Single Audit) as the State expends federal financial assistance of \$750,000 or more (current audit requirement; increased to \$1,000,000 effective 10/1/24) annually.

Appendix XI of the Uniform Guidance, the Office of Management and Budget (OMB) Compliance Supplement (Compliance Supplement) provides program specific guidance and requirements for federal awards and agreements. Compliance Supplement is updated and published each year on OMB website.

General Accounting Division of the Comptroller's Office (GAD) is required to prepare the financial statement, including the Schedule of Expenditures of Federal Awards (SEFA) under the Uniform Guidance. GAD collects federal grants information from GAAP Schedule G – Federal Grants during the annual close process to collect statewide federal financial assistance data to prepare the Single Audit report.

# Introduction – SEFA& Single Audit Requirement

List individual Federal programs by Federal agency.

Provide the cluster name, individual Federal programs within the cluster of programs, and the applicable Federal agency name.

Show Research and Development expenditure by individual Federal award or by Federal agency and major subdivision within the Federal agency.

Show the name of the pass-through entity and identifying number assigned by the pass-through entity for subrecipient expenditures.

Provide total Federal awards expended for each individual Federal program and the Assistance Listings Number. Provide the total for each cluster of programs.

Provide the total amount provided to subrecipients from each Federal program.

Provide the balances and of loans and loan guarantee programs outstanding at the end of the period and amount expended.

Disclose significant accounting policies used in preparing the schedule, and election of the 10% de minimis cost rate.

# Introduction – SEFA Illustrated Example

Federal Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Agriculture</b>				
Agricultural Research Basic and Applied Research	10.001		33,335	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025		2,395,533	-
Wildlife Services	10.028		210,710	-
Market News	10.153		5,000	-
Inspection Grading and Standardization	10.162		90,341	-
Market Protection and Promotion	10.163		70,990	-
Wholesale Farmers and Alternative Market Development	10.164		296,695	-
Specialty Crop Block Grant Program - Farm Bill	10.170		546,169	-
COVID-19 Pandemic Relief Activities: Farm and Food Worker Relief Grant Program	10.181		222,673	-
COVID-19 Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local	10.182		514,660	-
Sustainable Agriculture Research and Education	10.215		1,716,642	149,567
Pass-Through Montana State University		G25422W7443	44,813	20,297
Pass-Through Northeast Sustainable Agriculture Research and Education		ASSOCCOORDINATORPDP21AWD00	31,677	-
Pass-Through Northeast Sustainable Agriculture Research and Education		ENE2016034268	52,940	-
Pass-Through Northeast Sustainable Agriculture Research and Education		ENE2016534268	6,278	-
Pass-Through Northeast Sustainable Agriculture Research and Education		LNE2039734268	17,500	-
Pass-Through Northeast Sustainable Agriculture Research and Education		PDP22AWD00001024	78,695	-
Pass-Through Tufts University		FSU236	3,724	-
Pass-Through University of Vermont		2019-38640-29877	26,183	-
<b>Total ALN 10.215 Sustainable Agriculture Research and Education</b>			<b>1,978,452</b>	<b>169,864</b>
<b>SNAP Cluster</b>				
Supplemental Nutrition Assistance Program (Noncash)	10.551		1,828,947,110	5,019,674
COVID-19 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		16,199,340	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			105,010,226	-
<b>Total ALN 10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program</b>			<b>121,209,566</b>	<b>-</b>
<b>Total SNAP Cluster</b>			<b>1,950,156,676</b>	<b>5,019,674</b>

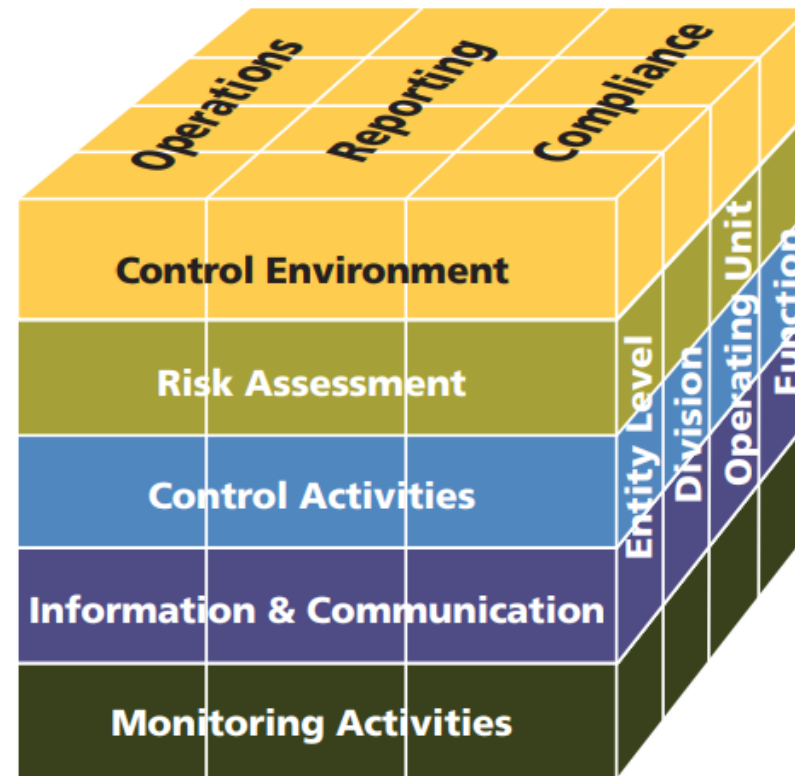
# Introduction – Internal Control Requirements

Recipients of the Federal assistance must comply with the followings (2 CFR 200.303):

- Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.
- These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the Comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- Comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards.
- Evaluate and monitor the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards.
- Take prompt action when instances of noncompliance are identified.
- Take reasonable measures to safeguard protected personally identifiable information and other information

# Introduction – Internal Control Requirements

The COSO Cube visual below summarizes the pillars and components of the COSO framework. It includes 3 objectives, 5 components, and 17 Principles.



# Introduction – Internal Control Requirements

**Control Environment** - the set of standards, processes, and structures that provide the basis for carrying out internal control across the organization.

- Principle 1: Demonstrate Commitment to Integrity and Ethical Values
- Principle 2: Exercise Oversight Responsibility
- Principle 3: Establish Structure, Authority, and Responsibility
- Principle 4: Demonstrate Commitment to Competence
- Principle 5: Enforce Accountability

# Introduction – Internal Control Requirements

**Risk Assessment** - a dynamic and iterative process for identifying and assessing the possibility that an event will occur and adversely affect the achievement of objectives.

- Principle 6: Specifies suitable objectives
- Principle 7 : Identifies and analyzes risk
- Principle 8 : Assesses fraud risk
- Principle 9 : Identifies and analyzes significant change

# Introduction – Internal Control Requirements

**Control Activities** - the actions established through policies and procedures that help ensure that management's directives to mitigate risks to the achievement of objectives are carried out.

- Principle 10 : Selects and develops control activities
- Principle 11 : Selects and develops general controls over technology
- Principle 12 : Deploys through policies and procedures

# Introduction – Internal Control Requirements

**Information and Communication** - the continual, iterative process of providing, sharing, and obtaining necessary information to carry out internal control responsibilities to support the achievement of the entity's objectives.

- Principle 13 : Uses relevant information
- Principle 14 : Communicates internally
- Principle 15 : Communicates externally

# Introduction – Internal Control Requirements

**Monitoring Activities** - ongoing evaluations, separate evaluations, or some combination of the two are used to ascertain whether each of the five components of internal control, including controls to affect the principles within each component, is present and functioning.

- Principle 16 : Conducts ongoing and/or separate evaluations
- Principle 17 : Evaluates and communicates deficiencies

# Introduction – Document Retention Requirements

Recipients of the Federal assistance must comply with the followings (2 CFR 200.334):

- Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, unless:
  - There are ongoing litigation, claim, or audit.
  - Request of extension of retention period by federal, cognizant or oversight agencies.
- In addition, agencies should also comply with their own internal retention policies.

# Introduction – State Requirements

The State of Maryland and the State agencies must comply with the followings (2 CFR 200.508):

- Procure or otherwise arrange for the audit and ensure it is properly performed and submitted when due.
- Prepare appropriate financial statements, including the schedule of expenditures of Federal awards.
- Promptly follow up and take corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan.
- Provide the auditor with access to personnel, accounts, books, records, supporting documentation, and other information as needed for the auditor to perform the audit required by this part.

# Definitions

- **Assistance listing number** means a unique number assigned to identify a Federal Assistance Listing, formerly known as the CFDA Number.
- **Cluster of programs** means a grouping of closely related programs that share common compliance requirements. The types of clusters of programs are research and development (R&D), student financial aid (SFA), and other clusters.
- **Compliance supplement** means an annually updated authoritative source for auditors that serves to identify existing important compliance requirements that the Federal Government expects to be considered as part of an audit. Auditors use it to understand the Federal program's objectives, procedures, and compliance requirements, as well as audit objectives and suggested audit procedures for determining compliance with the relevant Federal program.
- **Contractor** means an entity that receives a contract. Contract means a legal instrument by which a recipient or subrecipient purchases property or services needed to carry out the project or program under a Federal award
- **Corrective action** means action taken by the auditee that:
  - Corrects identified deficiencies;
  - Produces recommended improvements; or
  - Demonstrates that audit findings are either invalid or do not warrant auditee action.

# Definitions

- **Disallowed costs** means those charges to a Federal award that the Federal awarding agency or pass-through entity determines to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award.
- **Expenditures** means charges made by a non-Federal entity to a project or program for which a Federal award was received.

Expenditures are the sum of:

- Cash disbursements for direct charges for property and services;
- The amount of indirect expense incurred;
- The value of third-party in-kind contributions applied; and
- The net increase or decrease in the amounts owed by the non-Federal entity for:
  - Goods and other property received;
  - Services performed by employees, contractors, subrecipients, and other payees; and
  - Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.

# Definitions

- **Grant agreement** means a legal instrument of financial assistance between a Federal awarding agency or pass-through entity and a non-Federal entity.
- **Internal controls** for non-Federal entities means:
  - Processes designed and implemented by non-Federal entities to provide reasonable assurance regarding the achievement of objectives in the following categories:
    - Effectiveness and efficiency of operations;
    - Reliability of reporting for internal and external use; and
    - Compliance with applicable laws and regulations.
- **Non-Federal entity (NFE)** means a State, local government, Indian tribe, Institution of Higher Education (IHE), or nonprofit organization that carries out a Federal award as a recipient or subrecipient.
- **Office of Management and Budget (OMB)** means the Executive Office of the President, Office of Management and Budget.

# Definitions

- **Loan** means a Federal loan or loan guarantee received or administered by a non-Federal entity, except as used in the definition of *program income* in this section.
  - (1) The term “direct loan” means a disbursement of funds by the Federal Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest. The term includes the purchase of, or participation in, a loan made by another lender and financing arrangements that defer payment for more than 90 days, including the sale of a Federal Government asset on credit terms. The term does not include the acquisition of a federally guaranteed loan in satisfaction of default claims or the price support loans of the Commodity Credit Corporation.
  - (2) The term “direct loan obligation” means a binding agreement by a Federal awarding agency to make a direct loan when specified conditions are fulfilled by the borrower.
  - (3) The term “loan guarantee” means any Federal Government guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.
  - (4) The term “loan guarantee commitment” means a binding agreement by a Federal awarding agency to make a loan guarantee when specified conditions are fulfilled by the borrower, the lender, or any other party to the guarantee agreement.

# Definitions

- **Pass-through entity (PTE)** means a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program
- **Recipient** means an entity, usually but not limited to non-Federal entities that receives a Federal award directly from a Federal awarding agency. The term recipient does not include subrecipients or individuals that are beneficiaries of the award.
- **Subaward** means an award provided by a pass-through entity to a subrecipient for the subrecipient to carry out part of a Federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract.
- **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.

State of Maryland Closing Process  
GAAP Closing Schedule Instructions

1. Purpose of Schedule – The Single Audit Act of 1984 (amended in 1996), established requirements for audits of non-profit organizations, states, local governments, and Indian tribal governments that administer federal financial assistance programs. 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) subpart F requires the State of Maryland (the State; non-federal entity) to have a program-specific audit (the Single Audit) as the State expends federal financial assistance of \$750,000 or more (current audit requirement; increased to \$1,000,000 effective 10/1/24) during the State's fiscal year.

The General Accounting Division of the Comptroller's Office (GAD) is tasked with collecting aggregated statewide federal financial assistance data from the State agencies during each year-end close process to prepare the appropriate financial statement (the Single Audit Report), including the schedule of Federal awards (SEFA) in accordance with the Uniform Guidance (2 CFR §200.510). The State uses the Schedule G - Federal Grants to report reportable federal financial assistance by the individual federal programs in the State's Single Audit Report.

The State goes through an annual audit from the external auditors to review accuracy, completeness, and federal compliance under the Uniform Guidance. Audited Single Audit Report is then submitted to the Federal government, and posted to the Comptroller's website. Therefore, the State agencies must submit complete and accurate federal assistance data to GAD. Certain federal activities in the federal fund (appropriated fund 0005) in the State's general ledger (Financial Management Information System(FMIS)) may not be reportable in Schedule G under the Uniform Guidance (contractor payments, outstanding loan balances, timing of grant awards, expenditures incurred in a prior period, return of nonreimbursable costs, costs exceeding reimbursable amounts, etc.), a reconciliation should be provided.

2. Authoritative Guidance –  
The Single Audit Act of 1984 (Amended in 1996)  
2 Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) Appendix IX of the Uniform Guidance - Annual Compliance Supplement published by the Office of Management and Budget (OMB)
3. Timing of Recording – federal assistance should be recorded throughout the fiscal year, to be fully reviewed and reconciled during the annual close.
4. What Information is Affected by this Schedule – The annual Single Audit Report
5. Required Reports –  
DAFRA220 - General Ledger Account Analysis  
DAFRG100 - Statewide Trial Balance by Appropriated Fund/General Ledger  
DAFRG400 - Statement of Agency Revenue by Program and Fund  
DAFR8580 - Balance Sheet - All Fund Types and Account Groups  
DAFR8590 - Operating Statement - Governmental Funds  
DAFR9090 - Statement of Changes In Total Fund Balance  
Customized FOCUS Reports  
Other reports as applicable
6. Time Required to Complete Schedule – Varies depending on the complexity, volume, and required adjustment to conform with Uniform Guidance requirement. Timely completion is required during closing. Agencies are strongly encouraged to have a rolling schedule throughout the year.
7. Contacts – Chief Financial Officer or designee(s)

# Schedule G – Federal Grants Main Page

Federal Grants

Fiscal Year End:

Agency Code:  Agency Name:

Date:

Preparer:  Telephone Number:

Email Address:

Please complete the following forms/worshets to complete the GAAP Schedule G - Federal Grants  
**Checklist**  
**Schedule G**  
**Schedule G-1**

Summary

Accounts Receivable (DAFRG100)	Schedule G Receivables	Difference	Explanation
GL 0500-0599			
GL 1604			
Total	\$—	\$—	

Expenditures (DAFRG100)	Schedule G Expenditures	Difference	Explanation
GL 3500-3501	\$—	\$—	

Total Reportable Federal Expenditures (Sch G)	Total Reportable Subrecipient Expenditures (Sch G)	Total Reportable Subrecipient Expenditures (Sch G-1)
\$—	\$—	\$—

# Schedule G – Federal Grants Main Page

General account balances may be obtained from trial balance report for reconciliation with the Schedule G.

DAFRG100

STATEWIDE TRIAL BALANCE BY APPROPRIATED FUND/GENERAL LEDGER

PERCENT OF YEAR ELAPSED: 100%      REPORT PERIOD= ADJUSTMENT FY= 2X

\*\*\*\*\*

AGENCY                    XXX                    AGENCY A

APPD FUND                0005                  FEDERAL FUND

\*\*\*\*\*

GAAP/NACUBO GL CAT	GAAP/NACUBO GL CLASS	COMP ACCT	GL TITLE	BEGINNING BALANCE	DEBIT	CREDIT	ENDING BALANCE
01	010	0061	BEGINNING OF YEA	.00	.00	.00	.00
		0062	CASH TRANSFERS	.00	154,120.00-	.00	154,120.00-
*GL ACCT CLASS            010 CASH AND CASH EQ				.00	154,120.00-	.00	154,120.00-
<b>01</b>	<b>040</b>	<b>0500</b>	<b>YEAR END ACCOUNT</b>	<b>.00</b>	<b>154,120.00</b>	<b>.00</b>	<b>154,120.00</b>
*GL ACCT CLASS            040 CURRENT RECEIVAB				.00	154,120.00	.00	154,120.00
*GL ACCT CATEGORY 01    CURRENT ASSETS				.00	.00	.00	.00
30	270	2700	APPROPRIATION CO	154,120.00-	.00	.00	154,120.00-
		2702	ESTIMATED REVENU	154,120.00	.00	.00	154,120.00
		2727	APPROPRIATION AL	154,120.00-	.00	.00	154,120.00-
		2900	BUDGETARY FUND B	.00	.00	.00	.00
		2927	APPROPRIATION AL	154,120.00	.00	.00	154,120.00
*GL ACCT CLASS            270 APPROPRIATION/BU				.00	.00	.00	.00
30	310	3101	REVENUE CONTROL	.00	.00	154,120.00	154,120.00-
*GL ACCT CLASS            310 REVENUES				.00	.00	154,120.00	154,120.00-
30	350	3500	EXPENDITURE CONT	.00	154,120.00	.00	154,120.00
*GL ACCT CLASS            350 EXPENDITURES				.00	154,120.00	.00	154,120.00
*GL ACCT CATEGORY 30    FUND BALANCE				.00	154,120.00	154,120.00	.00
*APPD FUND	0005	FEDERAL FUND		.00	154,120.00	154,120.00	.00
*AGENCY	XXX	AGENCY A		.00	154,120.00	154,120.00	.00

# Schedule G – Federal Grants Main Page

## Sample DAFRG100 report request profile in FMIS

Page: 1 Document Name: untitled

```
S091 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM
LINK TO: _____      REPORT REQUEST PROFILE

                AGENCY: 000      REQUESTER: YE98      REPORT ID: DAFRG100      REQUEST NO: 51
                APPN YEAR: ___      PERIOD: 13      FY: 2X      FREQUENCY: DAILY      FREQ CONTROL: S
                LEVEL -      ORG: _      PROGRAM: _      OBJECT: _      FUND: 3      NACUBO FUND: _      GL ACCT: 3
SPECIAL SELECTS -
  AGENCY: XXX      ← Enter financial agency code
PROGRAM CODE: _____
  APPROP FUND: 0005
  COMP OBJECT: _____
  GL ACCT: _____
  SPEC SEL 1: G      ← GAAP
                                ORG CODE: _____
                                NACUBO FUND: _____
                                FUND: _____
                                AGY OBJECT: _____
                                AGY GL ACCT: _____
                                SPEC SEL 2: A      ← Agency
                                STATUS CODE: A
EFF START DATE: 03111997      EFF END DATE: _____      LAST PROC DATE: 09132023
Z06 RECORD SUCCESSFULLY RECALLED
```

F1-HELP F3-DEL F5-NEXT F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT

# Schedule G – Federal Grants Main Page

Reconcile the net accounts receivable (sum of total receivables + deferred revenue) and expenditures recorded in FMIS (DAFRG100 Trial Balance) with the Schedule G. If there are any reconciling differences, explanations must be provided.

Accounts Receivable (DAFRG100)	Schedule G Receivables	Difference	Explanation
GL 0500-0599			
GL 1604			
Total	\$—	\$—	\$—

Expenditures (DAFRG100)	Schedule G Expenditures	Difference	Explanation
GL 3500-3501	\$—	\$—	

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).

Total Reportable Federal Expenditures (Sch G)	Total Reportable Subrecipient Expenditures (Sch G)	Total Reportable Subrecipient Expenditures (Sch G-1)
\$—	\$—	\$—

For the fiscal year ending June 30, 202X

**Reporting Requirements**

1 Certifying Chief Financial Officer or designee(s) is/are up to date with the current federal requirements under the 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

[Uniform Guidance](#)

2 Certifying Chief Financial Officer or designee(s) is/are up to date with the current program specific federal requirements from the 2024 Compliance Supplement (applicable for FY24) published on the Office of Management and Budget (OMB) website.

[Compliance Supplement](#)

3 Certifying Chief Financial Officer or designee(s) have reviewed the annual Schedule G instruction memo sent by GAD, or available on the Accounting Procedures section of the Comptroller of Maryland Website. If assistance was needed, the agency reached out to the appropriate GAD individuals prior to certifying this schedule.

[COM Link](#)

**Agency Specific Information**

4 Please provide agency's applicable Unique Entity Identifier(s) (UEI; 12 character alpha-numeric identifier, replaced Data Universal Numbering System (DUNS)) for administered federal awards during the current fiscal year. Agency's UEI may be obtained from the System for Award Management (SAM.gov) website.

[Sam.gov](#)

**UEI List**

1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

5 If you have outstanding prior Single Audit finding(s), please provide a list with the audit finding number (202X-XXX) with brief explanation on the current status of the management's Corrective Action Plan (CAP).

#	Finding Number	CAP Status	Agency Coments
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

# Schedule G Checklist

# Schedule G Checklist

## Grants & Expenditure Related Information

6 Certifying Chief Financial Officer or designee(s) is/are confirming that these items are completely and accurately reported on the Schedule G:

6a Assistance Listing Number (ALN) used in the schedule has been reviewed on SAM.gov for accuracy.

Select...

6b There are no negative expenditures reported in the schedule. If there are any negative expenditure, explanation must be provided by the agency under the comments. There cannot be any net negative expenditure at the net ALN level.

Select...

6c All expenditures reported in the schedule do not contain prohibited, nonreimbursable, ineligible, unallowed or return of prior year costs.

Select...

6d All expenditures reported in the schedule have valid outstanding written grant agreement, memorandum of understanding (MOU), etc. allowing the agency to incur expenditures in the current fiscal period.

Select...

6e All expenditures reported in the schedule represents incurred costs (regardless of cash payment) during the current fiscal year (July 1 - June 30) and does not contain prior or future period expenditures.

Select...

6f All expenditures reported in the schedule do not contain federal awards acting as a contractor (vendor) capacity (Uniform Guidance 2 CFR §200.331). Proper assessment was made by the agency for SEFA inclusion.

[2 CFR §200.331](#)

Select...

6g Subrecipient expenditures reported in schedule G-1 have been properly reported based on the nature of the individual agreement and the criteria under the Uniform Guidance 2 CFR §200.331. See the schedule G memo for additional detail. Subrecipient payment are subject to additional federal requirement, such as subrecipient monitoring by the agency.

[2 CFR §200.331](#)

Select...

6h If the agency received any federal assistance from the other State of Maryland agencies (including higher education (University System of Maryland, Baltimore City Community College, St. Mary College of Maryland, and Morgan State University), please specify under the comment tab in the schedule.

Select...

6i Does the agency administers any federal loans or loan guarantee programs? If so, please provide portion of the loans for which the federal government imposes continuing compliance requirement at the beginning of the fiscal year and the portion of loans disbursed during the fiscal year.

Loan means a disbursement of funds by the Federal Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest.

Loan guarantee means any Federal Government guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.

Select...

	Federal Loan/Loan Guarantee Program	Assistance Listing Number (ALN)	Loan Balance, Beginning of Fiscal Year	Current Fiscal Year Loan Disbursements	Total Expenditures
1					\$ —
2					\$ —
3					\$ —
4					\$ —
5					\$ —
6					\$ —
7					\$ —
8					\$ —
9					\$ —
10					\$ —

# Schedule G Checklist #1

1. Certifying Chief Financial Officer or designee(s) is/are up to date with the current federal requirements under the 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).
  - Agencies should review the Uniform Guidance for overall familiarity of the federal requirement, in addition to specific requirements under the grant agreement, notice of the award, MOU, etc.
  - Key sections of the Uniform Guidance
    - Subpart A Acronyms and Definitions (200.0 – 200.1)
    - Subpart B General Provisions (200.100 – 200.113)
    - Subpart C Pre-Federal Award Requirements and Contents of Federal Awards (200.200 – 200.216)
    - Subpart D Post Federal Award Requirements (200.300 – 200.346)
    - Subpart E Cost Principles (200.400 – 200.476)
    - Subpart F Audit Requirements (200.500 – 200.521)
    - Appendices I through XII

## Schedule G Checklist #2

2. Certifying Chief Financial Officer or designee(s) is/are up to date with the current program specific federal requirements from the 2025 Compliance Supplement (applicable for FY25) published on the Office of Management and Budget (OMB) website.

- Agencies should review Appendix XI 2025 Compliance Supplement (to review any program specific requirements).
- Although Compliance Supplement focus on the compliance requirements for external auditors, agencies are encouraged to review the Compliance Supplement to supplement and help determining specific program requirements to ensure federal compliance.

# Schedule G Checklist #3

3. Certifying Chief Financial Officer or designee(s) have reviewed the annual Schedule G instruction memo sent by GAD, or available on the Accounting Procedures section of the Comptroller of Maryland Website. If assistance was needed, the agency reached out to the appropriate GAD individuals prior to certifying this schedule.

- Files will be uploaded under “Accounting Procedures Manual and Forms” section under the Comptroller’s website

## Schedule G Checklist #4

4. Please provide agency's applicable Unique Entity Identifier(s) (UEI; 12 character alpha-numeric identifier, replaced Data Universal Numbering System (DUNS)) for administered federal awards during the current fiscal year. Agency's UEI may be obtained from the System for Award Management (SAM.gov) website.

- The new Unique Entity Identifier (UEI) is now the primary means of identifying entities registered for federal awards. If the agency is already registered in SAM, it has been assigned a UEI.
- You may look up the in SAM or from the grant application.

# Schedule G Checklist #4

## Example of UEI search on SAM.gov using the entity name

The screenshot shows the SAM.gov search interface. The search bar contains 'e.g. 1606N020Q02'. The search results are displayed in a table with columns for Unique Entity ID, CAGE Code, Physical Address, Expiration Date, and Purpose of Registration. The results are sorted by Relevance.

**Search Results:**

Entity Name	Unique Entity ID	CAGE Code	Physical Address	Expiration Date	Purpose of Registration
STATE OF MARYLAND	E9CNJL8HMQ3	6Y4B7	18559 HOGABOOM LN, SAINT MARYS CITY, MD 20686 USA	Feb 19, 2025	Federal Assistance Awards
Executive Office of the State of Maryland	XN2FHLMCRFC5	32BJ9	100 COMMUNITY PL FL 1, CROWNSVILLE, MD 21032 USA	Feb 9, 2025	Federal Assistance Awards
STATE OF MARYLAND	U33MJRHK5H3	5JKR5	100 COMMUNITY PL, CROWNSVILLE, MD 21032 USA	Oct 25, 2024	Federal Assistance Awards
STATE OF MARYLAND INST	QM3LK2ZNGK3	38LG7	653 W PRATT ST, BALTIMORE, MD 21201 USA	Jul 18, 2024	Federal Assistance Awards
State of Maryland Executive Office	H859NHK2DVU3	61TY8	100 Community Place, Suite 1.550, Crownsville, MD 21032 USA	Feb 25, 2025	Federal Assistance Awards
STATE OF MARYLAND DEPARTMENT OF LABOR LICENSING & REGULATION	DW31LGJ3RLU7	46AQ4	1100 N EUTAW ST, BALTIMORE, MD 21201 USA	Jan 25, 2025	Federal Assistance Awards
STATE OF MARYLAND	EJEEH857HW17	0W1E7	45 CALVERT ST, ANNAPOLIS, MD 21401 USA	Jan 16, 2025	All Awards

# Schedule G Checklist #4

## Example of UEI from the grant information

The screenshot shows the HIGHERGOV website interface. The top navigation bar includes a search bar and a menu with tabs for Overview, Analysis, Registration, People, Schedules, Vehicles, IDVs (8), Contracts (43), Subcontracts, Grants (493), Subgrants (8), and Partners (4). The left sidebar contains navigation options like Opportunities, Contracts, Grants, Pursuit Management, Partner Finder, Government Buyers, and Labor Pricing. The main content area displays 'Federal Registration and Certifications' for a specific entity. The UEI (Unique Entity Identifier) is highlighted in blue and is V93SGUA5P9L3.

Field	Value
Legal Name	MARYLAND DEPARTMENT OF AGRICULTURE
Division Name	MARYLAND DEPT OF AGRICULTURE
Division Number	L00
UEI	V93SGUA5P9L3
CAGE Code	1JWU5
Primary NAICS	926140 - Regulation of Agricultural Marketing and Commodities
SBA Certifications	None
Self Certifications	None
Entity Structure	U.S. Government Entity

# Schedule G Checklist #5

5. If you have outstanding prior Single Audit finding(s), please provide a list with the audit finding number (202X-XXX) with brief explanation on the current status of the management's Corrective Action Plan (CAP).

- State agencies must also prepare a CAP for current year audit findings (if applicable).
- The corrective action plan must provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date.
- Please provide the current status of the prior year CAP (implemented, in process, etc.).

# Schedule G Checklist #6a

6a. Assistance Listing Number (ALN) used in the schedule has been reviewed on SAM.gov for accuracy.

- Access the System for Award Management (SAM) website (SAM.gov) then search for the ALN
- The ALN is a 5 digit number in XX.XXX format. First two digit represents federal agency, next 3 digit represents specific grant, and certain programs may have letter (subprogram) attached (e.g. Department of Education 84.425 programs)

# Schedule G Checklist #6a

## Active grant example

The screenshot shows the SAM.GOV search interface. At the top, the SAM.GOV logo is on the left, and a 'Sig' icon is on the right. Below the logo is a navigation bar with 'Home', 'Search', 'Data Bank', 'Data Services', and 'Help'. The 'Search' tab is active. A search bar contains the text 'e.g. 1606N020Q02' and a magnifying glass icon. To the left of the search bar is a 'Select Domain' dropdown menu set to 'All Domains'. Below the search bar is a 'Filter By' section with a minus sign. The 'Keyword Search' section includes a 'Simple Search' tab and a 'Search Editor' tab. Under 'Simple Search', there are three radio button options: 'Any Words', 'All Words' (which is selected), and 'Exact Phrase'. Below these is a search input field containing 'e.g. 1606N020Q02' and a tag '10.001'. The 'Federal Organizations' section has a dropdown menu for 'Enter Code or Name' and a 'Status' section with 'Active' (checked) and 'Inactive' (unchecked) options. A 'Reset' button is at the bottom right of the filter section. On the right side of the search results, there is a 'Sort by' dropdown menu set to 'Relevance'. Below this, it says 'Showing 1 - 25 of 27 results'. The main result is for '10.001 Agricultural Research Basic and Applied Research'. The description reads: 'To make agricultural research discoveries, evaluate alternative ways of attaining research goals, and provide scientific technical information.' Below the description are the 'Dept / Ind Agency' (AGRICULTURE, DEPARTMENT OF) and 'Subtier' (AGRICULTURAL RESEARCH SERVICE). To the right of the main result is an 'Assistance Listing' section with 'Is Funded: Yes', 'Last Updated Date: Aug 28, 2023', and 'Type of Assistance: B-Project Grants'. At the bottom, there is a vertical timeline labeled '-History' showing years from 2018 to 2023, each with a circular marker and the text 'Agricultural Research Basic and Applied Research'.

# Schedule G Checklist #6a

## Inactive grant example

The screenshot shows the SAM.GOV search interface. At the top, the SAM.GOV logo is on the left, and a 'Sig' button is on the right. Below the logo is a navigation menu with 'Home', 'Search', 'Data Bank', 'Data Services', and 'Help'. The 'Search' tab is active. A search bar contains the text 'e.g. 1606N020Q02' and a magnifying glass icon. To the left of the search bar is a 'Select Domain' dropdown set to 'All Domains'. Below the search bar is a sidebar with 'Filter By' options: 'Keyword Search' (with a 'help guide' link), 'Simple Search' and 'Search Editor' tabs, radio buttons for 'Any Words', 'All Words' (selected), and 'Exact Phrase', a search input field with 'e.g. 1606N020Q02' and a tag '14.219', 'Federal Organizations' dropdown, and a 'Status' section with 'Active' and 'Inactive' checkboxes (both checked). A 'Reset' button is at the bottom of the sidebar. The main content area shows 'Showing 1 - 19 of 19 results' and a 'Sort by' dropdown set to 'Relevance'. The first result is '14.219 Deleted' with a yellow 'Inactive' tag. Below it is a '- History' section with a vertical timeline of five entries: '2008 Deleted', '2008 Deleted', '2008 Deleted', '1979 Community Development Block Grants/Small Cities Program', and '1975 Community Development Block Grants/Discretionary Grants'. At the bottom, the notice is identified as '84--DCT GEAR' with a yellow 'Inactive' tag and 'Contract Opportunities' tag. The 'Notice ID: 15B50823Q0000027' is displayed, along with 'Award Notice...' and 'Original Award Notice' tags.

# Schedule G Checklist #6b

6b. There are no negative expenditures reported in the schedule. If there are any negative expenditure, explanation must be provided by the agency under the comments. There cannot be any net negative expenditure at the net ALN level.

- Certain type of activities that may create negative value in the general ledger are not to be recognized as actual federal expenditures, including but not limited to:
  - Prior year adjustment
  - Effect of accrual reversal (if prior year accrual exceeds current year cash expenditure)
  - Write-off of closed grant
  - Adjustment from disallowed/prohibited costs
  - Refunds/return of grants recorded as expenditure reduction
- If you had any transfers within the same program (ALN), provide explanation in the Schedule.

## Schedule G Checklist #6c

6c. All expenditures reported in the schedule do not contain prohibited, nonreimbursable, ineligible, unallowed or return of prior year costs.

- Only include costs in accordance with the Uniform Guidance and specific requirements under the grant agreement, MOU, etc. Generally, cost is allowable if incurred specifically for the federal award, benefits both the federal entity and the recipient, and necessary for the overall operation of the program.
- Payments made for costs determined to be unallowable by either the Federal awarding agency, cognizant agency for indirect costs, or pass-through entity, either as direct or indirect costs, must be refunded (including interest) to the Federal Government
- Certain federal assistances such as subsidy from Build America Bonds are not to be reported.
- Do not report state or locally funded programs not derived from the federal funds.

# Schedule G Checklist #6d

6d. All expenditures reported in the schedule have valid outstanding written grant agreement, memorandum of understanding (MOU), etc. allowing the agency to incur expenditures in the current fiscal period.

- Grant period must cover all or part of fiscal period being reported
- Review the latest grant agreement to ensure correct ALN is being reported, in case for program changes
- If there are no written agreement, expenditure should not be reported under the associated ALN.

Obligating Document for Award/Amendment						
1a. AGREEMENT NO.	2. AMENDMENT NO. ***	3. RECIPIENT NO. N/A	4. TYPE OF ACTION AWARD	5. CONTROL NO.		
6. RECIPIENT NAME AND ADDRESS		7. ISSUING FEMA OFFICE AND ADDRESS		8. PAYMENT OFFICE AND ADDRESS		
9. NAME OF RECIPIENT		PHONE NO.	10. NAME OF FEMA PROJECT COORDINATOR			
11. EFFECTIVE DATE OF THIS ACTION 09/28/2022	12. METHOD OF PAYMENT PARS	13. ASSISTANCE ARRANGEMENT Cost Reimbursement		14. PERFORMANCE PERIOD From: 10/01/2022 To: 09/30/2025 Budget Period 10/01/2022 09/30/2025		
15. DESCRIPTION OF ACTION a. (Indicate funding data for awards or financial changes)						
PROGRAM NAME ACRONYM	CFDA NO.	ACCOUNTING DATA (ACCS CODE) XXXX-XXX-XXXXXX-XXXX-XXXX-XXXX-X	PRIOR TOTAL AWARD	AMOUNT AWARDED THIS ACTION + OR (-)	CURRENT TOTAL AWARD	CUMULATIVE NON-FEDERAL COMMITMENT
Regional Catastrophic Preparedness Grant Program	97.111		\$0.00	\$	\$	See Totals
			\$0.00	\$	\$	\$
b. To describe changes other than funding data or financial changes, attach schedule and check here. N/A						
16 a. FOR NON-DISASTER PROGRAMS: RECIPIENT IS REQUIRED TO SIGN AND RETURN THREE (3) COPIES OF THIS DOCUMENT TO FEMA (See Block 7 for address)						
16b. FOR DISASTER PROGRAMS: RECIPIENT IS NOT REQUIRED TO SIGN						
17. RECIPIENT SIGNATORY OFFICIAL (Name and Title) Wilson Low,					DATE Tue Oct 04 12:46:12 GMT 2022	
18. FEMA SIGNATORY OFFICIAL (Name and Title)					DATE Wed Sep 28 17:41:42 GMT 2022	

# Schedule G Checklist #6e

6e. All expenditures reported in the schedule represents incurred costs (regardless of cash payment) during the current fiscal year (July 1 - June 30) and does not contain prior or future period expenditures.

- Single Audit period is same as state's fiscal year period (July 1 – June 30).

## Schedule G Checklist #6f/g

6f. All expenditures reported in the schedule do not contain federal awards acting as a contractor (vendor) capacity ([2 CFR 200.331](#)). Proper assessment was made by the agency for SEFA inclusion.

6g. Subrecipient expenditures reported in schedule G-1 have been properly reported based on the nature of the individual agreement ([2 CFR 200.331](#)). See the schedule G memo for additional detail. Subrecipient payment are subject to additional federal requirement, such as subrecipient monitoring by the agency.

- The non-Federal entity may concurrently receive Federal awards as a recipient, a subrecipient, and a contractor, depending on the substance of its agreements with Federal awarding agencies and pass-through entities.
- Subrecipient payment are required to be reported in the Schedule G-1.

# Schedule G Checklist #6f/g

- State agencies must make case-by-case determinations whether each agreement it makes for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. Agencies should have internal process to determine contractor vs. subrecipient payment for each grant.
- In addition, agencies are required to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved. Pass-through entity monitoring of the subrecipient must include:
  - Reviewing financial and performance reports
  - Follow up on deficiencies/audit findings
  - Provide training and technical assistance on program-related matters
  - Performing on-site review
  - Enforcement action against noncompliance subrecipient

# Schedule G Checklist #6f/g

**Contractors.** A contract is for the purpose of obtaining goods and services for the non-Federal entity's own use and creates a procurement relationship with the contractor. Characteristics indicative of a procurement relationship between the non-Federal entity and a contractor are when the contractor:

- (1) Provides the goods and services within normal business operations;
- (2) Provides similar goods or services to many different purchasers;
- (3) Normally operates in a competitive environment;
- (4) Provides goods or services that are ancillary to the operation of the Federal program;  
and
- (5) Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.

# Schedule G Checklist #6f/g

***Subrecipients.*** A subaward is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient.. Characteristics which support the classification of the non-Federal entity as a subrecipient include when the non-Federal entity:

- (1) Determines who is eligible to receive what Federal assistance;
- (2) Has its performance measured in relation to whether objectives of a Federal program were met;
- (3) Has responsibility for programmatic decision-making;
- (4) Is responsible for adherence to applicable Federal program requirements specified in the Federal award; and
- (5) In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

# Schedule G Checklist #6f/g

## Example of a subrecipient determination form/process

### RECIPIENT CHECKLIST FOR DETERMINING IF THE ENTITY RECEIVING FUNDS HAS A CONTRACTOR OR SUBRECIPIENT RELATIONSHIP

This document is intended to help a recipient of federal funds make a judgment as to whether each agreement it makes, for the disbursement of federal program funds, casts the entity receiving the funds in the role of a subrecipient or a contractor. Based on 2 CFR Chapter I, Chapter II, Part 200 et al. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), issued by the U.S. Office of Management and Budget (OMB) on December 26, 2013, and effective for non-federal entities on December 26, 2014, the following information is intended for use by all non-federal entities.

#### Important Terms:

**Recipient:** A non-federal entity that receives a federal award directly from a federal awarding agency to carry out an activity under a federal program. The term recipient does not include subrecipients. (See 2 CFR 200.86 of the Uniform Guidance.)

**Subrecipient:** A non-federal entity that receives a subaward for the purpose of carrying out part of a federal award. The subaward creates a federal assistance relationship with the subrecipient. (See 2 CFR 200.93 & .330 (a) of the Uniform Guidance.)

**Contractor:** A non-federal entity that receives a contract for the purpose of providing goods and services for the awarding non-federal entity's own use. The contract creates a procurement relationship with the contractor. The Uniform Guidance replaced the term "Vendor" with "Contractor." (See 2 CFR 200.22 & .330 (b) of the Uniform Guidance.)

**Instructions:** The "Characteristics" column in this checklist is based on language in the Uniform Guidance. The column lists characteristics that support the classification of a non-federal entity as a subrecipient or contractor. Since all of the characteristics listed may not be present in all cases, the Uniform Guidance recognizes that the recipient "...must use judgment in classifying each agreement as a subaward or a procurement contract." (2 CFR 200.330 (c).) In the "Explanations" column, AGA provides additional information to assist in answering the questions under "Characteristics." Answer each question by checking "yes" or "no" where indicated. Based on responses to the questions, a key provided at the end of each section will help in making a judgment as to whether a subrecipient or contractor relationship exists. White space is provided in between the "Characteristics" column and the "Explanation" column so that users can tailor this checklist to accommodate the unique aspects of various programs or jurisdictions.

**Note:** One check in a subrecipient box does not necessarily mean the entity is a subrecipient. A judgment should be based on the totality of responses.

Office	
Entity receiving funds	
Funding Source(s)	
Notes:	

# Schedule G Checklist #6f/g

## Example of a subrecipient determination form/process (continued)

CHARACTERISTICS		EXPLANATIONS				
<b>Decision Making Authority</b>						
<b>200.330 a. 1</b> Determines who is eligible to receive what Federal assistance; a. Does the entity determine who is eligible to participate in the federal program? <input type="checkbox"/> Yes <input type="checkbox"/> No		If the entity determines whether a participant meets a federal program's eligibility requirements for assistance, it is most likely a subrecipient.  A contractor may provide services to clients in a program after eligibility has been determined by the recipient.  If the entity has authority to make decisions regarding the delivery of service, operations, or types of assistance provided within the terms of the agreement, it is typically a subrecipient.  If the entity provides goods or services directly to the recipient or to program participants at the direction of the recipient and does not make programmatic decisions or adhere to program requirements, it is typically a contractor.				
<b>200.330 a. 3</b> Has responsibility for programmatic decision making; a. Does the entity have the ability to make decisions about how services will be delivered to participants, in accordance with federal programmatic requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No						
<b>OR</b>						
<b>200.330 b. 4</b> Provides goods or services that are ancillary to the operation of the Federal program; b. Does the entity provide goods or services for the recipient's own use? <input type="checkbox"/> Yes <input type="checkbox"/> No b. Does the entity provide services designated by the recipient to serve the recipient's participants without regard to specific federal programmatic requirements? <input type="checkbox"/> Yes <input type="checkbox"/> No						
If you selected "yes" to <b> EITHER </b> item a, this is an indicator of a subrecipient relationship. If you selected "yes" to <b> EITHER </b> item b, this is an indicator of a contractor relationship.		<table border="1"> <tr> <td>Subrecipient</td> <td>Contractor</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	Subrecipient	Contractor	<input type="checkbox"/>	<input type="checkbox"/>
Subrecipient	Contractor					
<input type="checkbox"/>	<input type="checkbox"/>					
<b>Nature of Award</b>		<b>EXPLANATIONS</b>				
<b>200.330 a. 2</b> Has its performance measured in relation to whether objectives of a federal program were met; a. Are the scope of work (or portion, if applicable) and terms and conditions of the agreement the same for the entity as they are for the recipient that received the federal funds? <input type="checkbox"/> Yes <input type="checkbox"/> No a. Is the entity carrying out completion of the goal of the grant (or part, if applicable) as stated in the federal award? <input type="checkbox"/> Yes <input type="checkbox"/> No		If the entity is providing a service for the recipient to meet the goal of the grant, it is a contractor; if the entity is providing a service that carries out a goal within the scope of the grant, it is a subrecipient. When a grant program contains multiple goals, it is possible for the recipient to complete part of the goals and for the entity to perform another part.  If the scope of the agreement is per the federal program terms/guidance, the entity is a subrecipient. A subrecipient may also provide programmatic or progress reports to ensure compliance with federal program requirements.  Conversely, if the scope of the agreement is per the recipient's terms and not federal program guidance, and if the recipient's oversight is governed only by the contract terms and conditions, it is a contractor.				
<b>200.330 b. 5</b> Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons. b. Does the recipient develop the scope of work and terms and conditions of the agreement to meet the recipient's needs? <input type="checkbox"/> Yes <input type="checkbox"/> No						
If you selected "yes" to <b> EITHER </b> item a, this is an indicator of a subrecipient relationship. If you selected "yes" to item b, this is an indicator of a contractor relationship.		<table border="1"> <tr> <td>Subrecipient</td> <td>Contractor</td> </tr> <tr> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table>	Subrecipient	Contractor	<input type="checkbox"/>	<input type="checkbox"/>
Subrecipient	Contractor					
<input type="checkbox"/>	<input type="checkbox"/>					

# Schedule G Checklist #6f/g

## Example of a subrecipient determination form/process (continued)

Award Risk	EXPLANATIONS				
<p><b>200.330 a.4</b> Is responsible for adherence to applicable Federal program requirements specified in the Federal award;</p> <p>a. Funding to the entity depends on the entity's ability to best meet the objectives of the award. Although performance is measured against federal award objectives, the entity assumes little risk if the objectives are not met. <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p style="text-align: center;"><b>OR</b></p> <p><b>200.330 b.5</b> Is not subject to compliance requirements of the Federal program as a result of the agreement, though similar requirements may apply for other reasons.</p> <p>b. The entity assumes financial risk if they fail to deliver the goods or services agreed upon. <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>If you selected "yes" to item a, this is an indicator of a subrecipient relationship. If you selected "yes" to item b, this is an indicator of a contractor relationship.</p>	<p>If the funding is given to the entity with a purpose of completing the goal of the grant, the recipient will be required to ensure the entity adheres to federal grant program guidance. The recipient will also be required to monitor the activities of the entity per Uniform Guidance section 200.331. The entity assumes little risk should federal grant guidance not be met. The risk falls with the recipient.</p> <p>If the recipient directs specific activities to be completed by the entity, by providing goods or services, the risk falls on the entity to deliver, per the agreement terms. In this case, the entity would not be required to adhere to the federal grant program requirements, just the terms and conditions in the agreement with the recipient.</p>				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #4F81BD; color: white;">Subrecipient</th> <th style="background-color: #4F81BD; color: white;">Contractor</th> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Subrecipient	Contractor	<input type="checkbox"/>	<input type="checkbox"/>	
Subrecipient	Contractor				
<input type="checkbox"/>	<input type="checkbox"/>				

Criteria for Selection	EXPLANATIONS				
<p><b>200.330 a.5</b> In accordance with its agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.</p> <p>a. Does the entity demonstrate a financial or public need for funding to carry out a project or provide a service? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>a. Will the entity be contributing match or other non-Federal funding in support of the award? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>a. Will the entity be reimbursed for only actual costs incurred? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p style="text-align: center;"><b>OR</b></p> <p><b>200.330 b.3</b> Normally operates in a competitive environment;</p> <p>b. Were procurement policies applied in the selection of the entity? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>b. Was the entity's proposed price a factor in the selection process? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>b. Will the entity derive a profit from the agreement? <span style="float: right;">Yes <input type="checkbox"/> No <input type="checkbox"/></span></p> <p>If you selected "yes" to ANY item a, this is an indicator of a subrecipient relationship. If you selected "yes" to ANY item b, this is an indicator of a contractor relationship.</p>	<p>If the entity was chosen because it has the best widgets or service for the price, it has a contractor relationship with the recipient. Typically, a procurement method is followed, such as a competitive bid or RFP process. In this type of agreement, the entity usually makes a profit by delivering this good or service to the recipient. Payments to contractors are typically made based on contract terms.</p> <p>Conversely, if the entity was chosen because it was already providing a service within the guidelines of the grant program and wants to partner with the recipient to expand the delivery or assist in meeting the goal of the grant, it may be a subrecipient. Typically, the entity may not make a profit and may provide its own non-federal funding as match or cost sharing. The entity may have been chosen through an application process or an announcement of funding, as opposed to the procurement process described above. Payment to a subrecipient is generally based on actual expenses unless awarded on a fixed amount subaward (2 CFR 200.332). It is typical of subrecipients to submit budgets, financial reports, or copies of invoices to the recipient, to document activity.</p>				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="background-color: #4F81BD; color: white;">Subrecipient</th> <th style="background-color: #4F81BD; color: white;">Contractor</th> </tr> <tr> <td style="text-align: center;"><input type="checkbox"/></td> <td style="text-align: center;"><input type="checkbox"/></td> </tr> </table>	Subrecipient	Contractor	<input type="checkbox"/>	<input type="checkbox"/>	
Subrecipient	Contractor				
<input type="checkbox"/>	<input type="checkbox"/>				



# Schedule G Checklist #6f/g

## Example of a subrecipient determination form/process (continued)

Entity's Business Environment		EXPLANATIONS
<p><b>200.330 b.1</b> Provides the goods and services within normal business operations;</p> <p>b. Is the entity's normal business to provide the goods or services being purchased in the agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p><b>200.330 b.2</b> Provides similar goods or services to many different purchasers;</p> <p>b. Does the entity provide the same goods or services to other organizations? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>If you selected "no" to <b>EITHER</b> item, it is an indicator of a subrecipient relationship. If you selected "yes" to <b>BOTH</b> items, it is an indicator of a contractor relationship.</p>	<p><input type="checkbox"/> Subrecipient <input type="checkbox"/> Contractor</p>	<p>If a federal program provides funding to modify public buildings for handicapped accessibility and the recipient provides funds to an entity to update the entity's building, per the terms of the award, then a subrecipient relationship exists.</p> <p>Conversely, if the recipient hires an entity to update their own building to be handicapped accessible, then a contractor relationship exists.</p>
Determination		EXPLANATIONS
<p><b>Final Determination</b></p> <p><b>Determined by</b> _____ (enter name of person initially making decision)</p> <p><b>Approved by</b> _____ (enter name of person reviewing)</p>	<p><input type="checkbox"/> Subrecipient <input type="checkbox"/> Contractor</p>	<p>Review all the entries and make an overall determination of the relationship. <b>Check the appropriate box in this section.</b></p>
<p><i>Based on the relationship determined above, see additional guidance on requirements governing agreements. Section 200.331 - "Requirements for pass-through entities," for subrecipient agreements, Section 200.317 through 200.326 - "Procurement Standards," for contractor agreements.</i></p>		
<p>_____</p> <p>_____</p> <p>_____</p> <p>_____</p>		

# Schedule G Checklist #6h

6h. If the agency received any federal assistance from the other State of Maryland agencies (including higher education (University System of Maryland, Baltimore City Community College, St. Mary College of Maryland, and Morgan State University), please specify under the comment tab in the schedule.

- Interagency grants between the State of Maryland agencies should be noted to avoid double reporting of the grant activities.
- Providing full legal name on the Schedule G and Schedule G-1 can provide sufficient information. Do not use abbreviation, shorted name.

## Schedule G Checklist #6i

6i. Does the agency administer any federal loans or loan guarantee programs? If so, please provide portion of the loans for which the federal government imposes continuing compliance requirement at the beginning of the fiscal year and the portion of loans disbursed during the fiscal year.

- Loan means a disbursement of funds by the Federal Government to a non-Federal borrower under a contract that requires the repayment of such funds with or without interest.
- Loan guarantee means any Federal Government guarantee, insurance, or other pledge with respect to the payment of all or a part of the principal or interest on any debt obligation of a non-Federal borrower to a non-Federal lender, but does not include the insurance of deposits, shares, or other withdrawable accounts in financial institutions.

# Schedule G Checklist #6i

Since the Federal Government is at risk for loans until the debt is repaid, the following guidelines must be used to calculate the value of Federal awards expended under loan programs.

- Value of new loans made or received during the audit period; plus
- Beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements; plus
- Any interest subsidy, cash, or administrative cost allowance received.
- Program is considered to have continuing compliance requirement if the lender continue to pose a requirement over the outstanding loan balance in any of the following:
  1. Activities Allowed or Unallowed
  2. Allowable Costs/Cost Principles
  3. Cash Management
  4. Eligibility
  5. Equipment and Real Property Management
  6. Matching, Level of Effort, Earmarking
  7. Period of Performance of Federal Funds
  8. Procurement and Suspension and Debarment
  9. Program Income
  10. Reporting
  11. Subrecipient Monitoring
  12. Award-Specific Special Tests and Provisions





# Schedule G Data Elements

## State Dept. Code (automated field)

- This is an automated cell that provides financial agency code which comprised of one alphabetical letter and 2 numerical digits (e.g. E00 – Comptroller of Maryland). It can also be identified under Appendix A - Financial Agencies Listing under the Comptroller’s accounting procedure section.
- This also be obtained from Do2 – Agency Profile screen. Agency Type should be O (financial agency).

## State Department Name (automated field)

- This is an automated cell that provides agencies’ name. It can also be identified under Appendix A - Financial Agencies Listing under the Comptroller’s accounting procedure section.

```
SD02 V2.0      MD PRD      R*STARS ACCOUNTING SYSTEM
LINK TO:      _____  AGENCY PROFILE

AGENCY: E00    TITLE: COMPTROLLER OF MARYLAND
ADDRESS LINE 1: GOLDSTEIN TREASURY BUILDING
ADDRESS LINE 2: 80 CALVERT STREET, ROOM 215
ADDRESS LINE 3:
CITY: ANNAPOLIS          STATE: MD      ZIP: 21401
PHONE: 410 260 7900 EXTENSION:
CONTACT NAME: ACCOUNTS PAYABLE E00
AGENCY GROUP: 01  AGENCY TYPE: 0  CASH BASIS: 02
GAAP FUNCTION: 01  ACO: FF      CONV AGY:
USAGE IND: I (I OR R)  ARTICLE:
DATA RELATED (1-40)
ERRORS (41-80)
1234567890123456789012345678901234567890
FUND RELATED (1-40)
ERRORS (41-80)
CONTROL INDS-1: 2: 3:
EFF START DATE: 07011994  EFF END DATE:
STATUS CODE: A
LAST PROC DATE: 06032022

F1-HELP F3-DEL F9-INT F10-SAVE F11-SAVE/CLEAR ENTER-INQ CLEAR-EXIT
```

# Schedule G Data Elements

## 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.
- Schedule G has list of available ALN from the dropdown field.
- 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.
- If an agency is using an old/expired ALN or need to establish new ALN, please reach out to GAD with documentation of the grant award to have ALN added on the D40 – Grant Category Profile screen in the State FMIS.
- Available inputs: 5 digit numbers (XX.XXX) or 5 digit numbers+ letter (subprogram) for COVID-19 Education Stabilization Funds (84.425A, 84.425B, 84.425C, etc.)

# Schedule G Data Elements

## Assistance Listing Number (ALN) (dropdown field) (continued)

Example – inactive grant

- If the agency wishes to use ALN 93.448 (inactive), agencies should provide current grant agreement (amendments) covering fiscal year 2025 to report expenditures from this program.

The screenshot shows the SAM.GOV search interface. At the top, the SAM.GOV logo is on the left, and a 'Sign' button is on the right. Below the logo is a navigation bar with links for Home, Search, Data Bank, Data Services, and Help. The search bar contains the text 'e.g. 1606N020Q02' and a search icon. Below the search bar, there are filters for 'Select Domain' (All Domains) and 'Filter By'. The 'Keyword Search' section is active, showing 'Simple Search' and 'Search Editor' tabs. Under 'Simple Search', there are three radio button options: 'Any Words', 'All Words' (which is selected), and 'Exact Phrase'. Below these options is a search input field containing 'e.g. 1606N020Q02' and a dropdown menu showing '93.448'. The search results section shows 'Showing 1 - 2 of 2 results'. The first result is '93.448 Food Safety and Security Monitoring Project'. Below the title, it lists the 'Dept / Ind Agency' as 'HEALTH AND HUMAN SERVICES, DEPARTMENT OF' and the 'Subtier' as 'FOOD AND DRUG ADMINISTRATION'. To the right of the title, there are buttons for 'Inactive' and 'Assistance Listing'. Below the title, there is a 'History' section with a vertical timeline showing four years: 2021 (Archived), 2020 (Food Safety and Security Monitoring Project), 2019 (Food Safety and Security Monitoring Project), and 2005 (Food Safety and Security Monitoring Project). To the right of the history, there are fields for 'Is Funded' (No), 'Last Updated Date' (Aug 9, 2021), and 'Type of Assistance' (B-Cooperative Agreements).

# Schedule G Data Elements

## State Grant Title (agency input field)

- Agencies may enter the grant title from the grant award identifiable by the agencies.

## Federal Grant Title (automated field)

- Provides the official federal program title based on the ALN.

## Grant Number (agency input field)

- Agencies may enter the grant number from the grant award identifiable by the agencies.

<b>1. DATE ISSUED</b> MM/DD/YYYY 07/12/2023		<b>1a. SUPERSEDES AWARD NOTICE</b> dated except that any additions or restrictions previously imposed remain in effect unless specifically rescinded	
<b>2. CFDA NO.</b> 15.685 National Fish Passage		Federal grant title	
<b>3. ASSISTANCE TYPE</b> Cooperative Agreement			
<b>4. GRANT NO.</b> F23AC02229-00 Originating MCA #		<b>5. TYPE OF AWARD</b> Other	
4a. FAIN F23AC02229		5a. ACTION TYPE New	
<b>6. PROJECT PERIOD</b> MM/DD/YYYY From 09/01/2023		Through 08/31/2027	
<b>7. BUDGET PERIOD</b> MM/DD/YYYY From 09/01/2023		Through 08/31/2027	
<b>8. TITLE OF PROJECT (OR PROGRAM)</b> Reconnecting Habitat for Eastern Brook Trout by Building Resilient Communities in Western Maryland			
<b>9a. GRANTEE NAME AND ADDRESS</b>		<b>9b. GRANTEE PROJECT DIRECTOR</b>	
<b>10a. GRANTEE AUTHORIZING OFFICIAL</b>		<b>10b. FEDERAL PROJECT OFFICER</b>	

## NOTICE OF AWARD



AUTHORIZATION (Legislation/Regulations)

Fish and Wildlife Coordination Act—Cooperation of agencies (16 U.S.C. §661)

# Schedule G Data Elements

## Grant Status (dropdown field)

Please provide the current grant status. **3 available inputs (new, continuing, terminated):**

- 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

## COVID-19 (dropdown field)

- The United States Congress passed several Acts in response to COVID-19 pandemic;
  - Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020
  - The Families First Coronavirus Response Act
  - The Coronavirus Aid, Relief, and Economic Security Act, (CARES Act)
  - Paycheck Protection Program and Health Care Enhancement Act
  - The Coronavirus Response and Relief Supplemental Appropriations Act, 2021 Consolidated Appropriations Act,
  - The American Rescue Plan Act
- Certain programs were established in response to pandemic and entirely dedicated to COVID-19, whereas portion of the program can be allocated for COVID-19 related expenditures for existing programs.
- To maximize the transparency and accountability of COVID-19 related expenditures, recipients are required to separately identify COVID-19 expenditures in SEFA. **Available inputs are Y (Yes) or N (No).**
- COVID-19 related transactions should be recorded using the agency funds "0525", "0535" & "0545-0549."

# Schedule G Data Elements

## R&D Cluster (dropdown field)

- 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. **Available inputs are Y (Yes) or N (No).**
- “Research” is defined as a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.
- The term “research” also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other R&D activities and when such activities are not included in the instruction function.
- The absence of the words “research” and/or “development” in the title of the federal award does not indicate it should be excluded from the R&D cluster. The substance of the federal award should be evaluated by the recipient and the auditor to determine the proper inclusion/exclusion in the R&D cluster.

# Schedule G Data Elements

## Non-Cash Assistance (dropdown field)

- Agencies may receive federally funded equipment, materials or supplies or other type of federal assistances such as rent, 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).**
- Donated Personal Protective Equipment (PPE) received from the federal agencies should not be reported in the Schedule G as donated PPE generally do not have compliance or reporting requirements. If your agency received any PPE during the fiscal year being reported, please disclose fair market value of donated PPE to GAD.
- Non-Cash assistance may include the following:
  - 10.542 Pandemic EBT Food Benefits
  - 10.551 Supplemental Nutrition Assistance Program
  - 10.555 National School Lunch Program
  - 10.559 Summer Food Service Program for Children
  - 10.565 Commodity Supplemental Food Program
  - 10.569 Emergency Food Assistance Program (Food Commodities)
  - 39.003 Donation of Federal Surplus Personal Property
  - 93.268 Immunization Cooperative Agreements

# Schedule G Data Elements

## 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 amount from the Schedule G-1 tab, based on ALN and Grant Number columns.

# Schedule G Data Elements

## Beginning Receivable 7/1/24 (agency input field)

- Report beginning receivable balance as of July 1, 2024, which should be the ending receivable balances from the fiscal year 2024 Schedule G. Prior year Schedule G is available in Workiva.
- This information is reported under accrual basis of accounting.
- **Use whole rounded numbers.**

## 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 2025.
- There should be no negative cash receipts during fiscal year 2025 at the net ALN level.
- This information is reported under cash basis of accounting (non-cash assistance is recorded when received at the fair market value).
- **Use whole rounded numbers.**

# Schedule G Data Elements

## Grant Expenditures (agency input field)

- Report total eligible federal assistance expended during the fiscal year 2025, which may include:
  - Grants
  - Cooperative agreements
  - Non-cash contributions or donations of property (including donated surplus property)
  - Direct appropriations
  - Food commodities
  - Other financial assistance
  - Loans & Loan guarantees
  - Interest subsidies
  - Insurance
- If agency received material rebates, please disclose how rebate was accounted in the program expenditure (e.g. as a reduction to offset expenditures or other).
- 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
  - Non-reimbursable expenditures (based on reimbursable rate or exceeding grant period)
  - Expenditures with no written grant agreement
- **Use whole rounded numbers.**

# Schedule G Data Elements

## Grant Expenditures (agency input field) (continued)

- Exceptions exist for various program. Please review specific program requirements for meeting the compliance requirements. Below list several examples:
  - Unemployment Insurance (17.225) – state portion is also reported as reported as total federal expenditures
  - Provider Relief Fund (21.019) – expenditure are reported based on the Provider Relief Fund report period.
  - FEMA Public Assistance (97.036) – expenditures are reported when incurred and FEMA approved (obligated) the agency's project worksheet (PW). If expenditures were incurred in the prior fiscal year and FEMA approved PW in the current year, agency should report the expenditure in the current year with the footnote disclosure in the financial statement.
  - Build America Bond subsidy is not reported on the Schedule.

# Schedule G Data Elements

- **Transfer Between Grants (agency input field)**
  - Report transfers between grants during the fiscal year 2025. 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.
  - **Use whole rounded numbers.**

# Schedule G Data Elements

- **Ending Receivable 6/30/25 (automated field)**
  - Report ending receivable balance as of June 30, 2025, which should be calculated from beginning receivable, plus cash receipts less eligible expenditures during the fiscal year 2025.
  - 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.
- **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.

# Schedule G Data Elements

- **Error checks (automated field)**
  - 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.

# Schedule G Data Elements

- **Error checks (automated field)**
  - 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.
    - **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 Data Elements

- **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.

# Schedule G-1 Data Elements

- **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.
    - 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.
  - **Use whole rounded numbers.**
  - **Negative expenditure input is not allowed**
- **Error Check (automated field)**
  - Expenditure
    - Negative expenditure cannot exist in any circumstances. Only positive numbers can exist in the Schedule G-1.

# Common Issues

- Lack of understanding of the federal compliance requirement by the agencies
- Reporting incorrect, invalid or inactive ALN. Examples include: XX.unknown, XX.999, blank, and other unrecognizable configurations
- Lack of periodic (at least annual) SAM.gov review for ALNs
- Not properly identifying ALN for Federal programs under the the American Recovery and Reinvestment Act of 2009 (ARRA)
- Not maintaining adequate documentation
- Improper COVID-19 program identification
- Not identifying Federal loans or loan guarantee programs
- Lack of disclosure on interagency grants
- Missing pass-through entity name and/or grant identifying number
- Improper Research & Development (R&D) identification
- Reporting negative accounts receivable if advanced funding was received, instead of recording deferred revenue (liability) account
- Insufficient or lack of subrecipient monitoring

# Common Issues

- Not properly recording non-cash assistance or omission of non-cash assistance
- Reporting non-subrecipient expenditure as subrecipient expenditures due to lack or improper subrecipient determination process
- Subrecipient expenditures exceeding total expenditures
- Recording negative expenditures, including reporting write-off/transfer out as a reduction of expenditure
- Reporting federal expenditures without signed/existing grant agreement
- Including state or local funding (match) as Federal expenditures
- Reporting expenditures in a cash basis
- Not properly allocating indirect costs and pooled costs to specific programs
- Not reconciling and closing out old/terminated grants from the accounting records with outstanding receivable (negative or positive) balance

# Available Resource

- Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 (Uniform Guidance)
  - [Uniform Guidance](#)
- Uniform Guidance Appendix XI – Office of Management and Budget Compliance Supplement (Compliance Supplement)
  - [Compliance Supplement](#)
- Accounting Procedures on the Comptroller of Maryland website
  - [Accounting Procedures](#)
- General Accounting Division of the Comptroller of Maryland (GAD)