

4 FAH-3 H-630 ACCOUNTING FOR AWARD OF FINANCIAL ASSISTANCE

(TL:FMP-13; 09-06-2002)

4 FAH-3 H-631 APPLICATION FOR GRANTS AND COOPERATIVE AGREEMENTS

(TL:FMP-13; 09-06-2002)

Offices and Bureaus will require that applicants use the Form SF-424, *Application for Federal Assistance*, or alternative forms approved by the Office of Management and Budget (OMB) when applying for grants and cooperative agreements.

4 FAH-3 H-632 SUPPORT FROM OTHER BUREAUS

(TL:FMP-13; 09-06-2002)

Offices and bureaus may provide support to the funding Bureau in making financial assistance awards. Such support may range from general advice, assistance with indirect cost rates, or, in some cases, the preparation and issuance of awards. In most cases, Bureaus offering such assistance shall provide it from financial resources provided in its normal operating funds allotments. There shall be no intra-Department charges or fees for providing support for financial assistance programs, except for Working Capital Fund (WCF) charges or those made pursuant to reimbursable agreements.

4 FAH-3 H-633 ACCOUNT CODING

(TL:FMP-13; 09-06-2002)

The Department's accounting codes are specified in 4 FAH-1. Coding rules for financial assistance include:

(1) Transaction Code—The transaction code for establishing an obligation for all financial assistance programs shall always be "GO".

(2) **Function Code**—The function code for a financial assistance award shall meet the Department’s requirements by identifying and classifying the assistance program with the appropriate appropriation and other fund symbols.

(3) **Budget Object Class**—The following budget object class codes shall be used for financial assistance. If a bilateral agreement, interagency agreement, memorandum of understanding or contract is involved in the awarding of financial assistance, it should be categorized by the type of financial assistance awarded.

3326	Direct	Financial	Assistance	Loans
4120	Grants and other financial assistance agreements (summary)			
4121	Grants			
4122	Cooperative			Agreements
4130	Contributions	and	Fees	(summary)
4131	Voluntary			Contributions
4132	Assessed	Contributions	/	Membership Fees
4220	Indemnities (insurance)			

4 FAH-3 H-634 RECORDING AN OBLIGATION IN THE CENTRAL FINANCIAL MANAGEMENT SYSTEM (CFMS)

(TL:FMP-13; 09-06-2002)

4 FAH-3 H-053.9 indicates when financial assistance programs should be obligated in CFMS. The Bureau will obligate the financial assistance award in CFMS using a GO accounting code. The first four positions of the obligation document number are the allotment number, followed by the last position of the budget fiscal year (BFY). The remaining five to six positions are sequential numbers to be used at the bureau’s discretion.

4 FAH-3 H-635 ESTABLISHING A VENDOR RECORD

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The awarding office will request the vendor record form from Commercial Claims, Payments Division, Office of Fiscal Operations, Domestic Financial Services Directorate, Bureau of Resource Management (F/DFS/FO/PD/CC). The awarding office should complete the form with the

name, address, Social Security Number (SSN) or Tax Identification Number (TIN), Dun and Bradstreet Number, type of vendor and banking information for each domestic financial assistance recipient. Submit the completed vendor record form to Commercial Claims who will create a vendor record for each financial assistance recipient in CFMS.

4 FAH-3 H-636 DOCUMENTS

9TL;FMP-13; 09-06-2002)

a. This section lists documents that should be included in the files of financial assistance awards. The awarding officer should maintain these files. A grant or cooperative agreement file will include, but is not limited to, the following applicable documents:

(1) Form DS-1909, *Federal Assistance Award*, including any special conditions applicable to the award and any numbered amendments thereto;

(2) The budget, which indicates the amounts, by categories of expense, on which the Department has based its support;

(3) The application submitted by the recipient;

(4) The grant proposal;

(5) The applicable terms and conditions referenced;

(6) Indirect cost rate agreements;

(7) Program reports;

(8) Financial reports;

(9) Audit reports;

(10) Official correspondence and memoranda;

(11) Amendments;

(12) Requests for payments and payment vouchers; and

(13) Certifications

b. A voluntary contribution file will include, but is not limited to, the following applicable documents:

(1) A request or assessment notice from an international organization;

(2) A document approving the contribution or membership fee;

(3) Transmittal letter; and

(4) Any applicable terms and conditions referenced in the approval document.

c. A bilateral file will include, but is not limited to, the following applicable documents:

(1) A letter of agreement between the United States and the recipient signed by both parties;

(2) Any applicable terms and conditions referenced in the approval document; and

(3) Allotment cables.

d. An insurance file will include, but is not limited to, the following applicable documents:

(1) An agreement of the financial assistance approved by both parties;

(2) Any applicable terms and conditions referenced in the approval document; and

(3) Requests for payment.

e. A loan file will include, but is not limited to, the following applicable documents:

(1) An agreement of the financial assistance approved by both parties;

(2) Any applicable terms and conditions referenced in the approval document;

(3) Requests for payment;

(4) Program or financial reports; and

(5) Audit reports.

4 FAH-3 H-637 THROUGH 4 FAH-3 H-639 UNASSIGNED