

FISCAL YEAR 2010 GUIDELINES

FOR REPORTING ON FEDERAL AID TO STATES AND LOCAL GOVERNMENTS

AUTHORITY

This report is authorized under U.S.C. Title 13, Section 161.

BASIS OF REPORTS

Agencies must report actual outlays for grants and other payments to state and local governments during Federal Fiscal Year 2010, by state and outlying area. Definitions are provided below, and are consistent with Office of Management and Budget (OMB) Circular A-11 (Instructions for the Preparation, Submission and Execution of the Budget).

Outlays to be Reported -- Outlays are to be reported separately for each appropriation or fund account. Where an account contains more than one class of Federal aid, for example, grants-in-aid, shared revenues, grants-in-kind, or payments-in-lieu-of taxes, the total for each class must be shown in a footnote. Where all outlays from an appropriation or fund account are for the purpose of making Federal grants to state and local governments, the total for the account must equal the total outlays (excluding Federal administrative expenses) that will be shown in the **Treasury Combined Statement**.

Basis Other Than Outlays -- Where the distribution by state cannot be prepared on an outlay basis, the difference between outlays and the basis used must be included as an addition or subtraction on a line entitled **Adjustments or undistributed to States**, and explained in a footnote.

Agreement With Other Reports -- Reports for each appropriation or fund account must be consistent with reports submitted to the OMB under Circular A-11. In addition, data must conform to amounts reported to the Department of the Treasury for **The Treasury Annual Report**, and to the final **Report on Budget Execution and Budgetary Resources** (Standard Form 133), whenever these latter reports contain identifiable grants-in-aid outlays, or other distributions, by account. Reporting agencies are responsible for reconciling data submitted under this reporting requirement with the amounts reported to the OMB. Inconsistencies in the account totals will be referred back to the agencies.

Transfer Accounts -- Where all allocations are made to agencies by virtue of transfer appropriation accounts, the agencies receiving the allocations must ensure that the outlays are reported directly to the Census Bureau through the parent account.

ADJUSTMENTS, OR AMOUNTS NOT DISTRIBUTABLE BY STATE

Outlays for each account should be reported on a state-by-state basis. Any outlay for Federal grants or other payments that cannot be distributed by state, territory, or possession must be reported on a line entitled **Adjustments or undistributed to states** and explained in a footnote. Entries on this line should be limited to account adjustments. Reporting agencies will be asked to resubmit data for accounts containing excessive undistributed outlays, or provide estimates for the undistributed portion.

DEFINITIONS

The following definitions apply for this reporting requirement:

Outlays -- Outlays are to be reported on a cash payments or comparable basis. The data must agree with corresponding data for Federal aid reported to the Office of Management and Budget (OMB) under OMB Circular No. A-11.

Federal Grants -- The definition of Federal grants to state and local governments used by OMB in Section 84- Character Classification (Schedule C), OMB Circular No. A-11, July 21, 2010 (rev.), is applicable. The amounts reported will include grants-in-aid and shared revenues. Report Federal grants and other revenues to nonprofit institutions, as defined in OMB Circular No. A-11. Grants include the following:

- (a) Direct cash grants to state or local governmental units, to other public bodies established under state or local law, or to their designee.
- (b) Payments for grants-in-kind, such as purchase of commodities distributed to state or local governmental institutions (e.g., school lunch programs).
- (c) Payments to nongovernmental entities when such payments result in cash or in-kind services or products that are passed on to state or local governments (e.g., payments to the Corporation for Public Broadcasting or to the American Printing House for the Blind).
- (d) Payments to regional commissions and organizations that are redistributed at the state or local level to provide public services.
- (e) Federal payments to state and local governments for research and development that are an integral part of the state and local governments' provision of services to the general public (e.g., research on crime control financed from law enforcement assistance grants research on mental health associated with the provision of mental rehabilitation services). See (j) and (k) below for exclusions related to research and development.

- (f) Direct loan or loan guarantee subsidies to state or local governments.
- (g) Shared revenues, a sub-category of grants. These payments to state or local governments are computed as a percentage of the proceeds from the sale of certain Federal property, products, or services (e.g., payments from receipts of Oregon and California grant lands) or are tax or other collections by the Federal Government that are passed on to state or local governments (e.g., internal revenue collections for Puerto Rico).

The Following are EXCLUDED FROM GRANTS-IN-AID:

- (h) Federal administrative expenses associated with these programs.
- (i) Grants directly to profit-making institutions, individuals, and nonprofit institutions not covered above (e.g., payments to Job Corps centers and trainees).
- (j) Payments for research and development not directly related to the provision of services to the general public (e.g., basic research awarded via competitive grants).
- (k) Payments for services rendered (e.g., utility services, training programs and expenses for Federal employees, research and development for Federal purposes conducted under contracts, grants, or agreements by such agencies as the National Institutes of Health, the National Science Foundation, the Department of Energy, the National Aeronautics and Space Administration, and the Department of Defense).
- (l) Federal grants to cover administrative expenses for regional bodies and other funds **not** redistributed to the states or their subordinate jurisdictions (e.g., the administrative expenses of the Appalachian Regional Commission).

State and Local Governments -- State and local governments include states, counties, municipalities and townships, school districts, and other local special district governments, as well as all dependent agency activities associated with these political entities. In addition, state and local governments include the following:

- (a) District of Columbia, Puerto Rico, the Virgin Islands and other U.S. Territories of American Samoa, Guam, and the Northern Mariana Islands.
- (b) The Federated States of Micronesia, Marshall Islands, and Palau. Whenever possible, also provide data for awards to the governments of these three individual territories. If that is not possible, then report the combined amount of payments to these governments as part of any “undistributed” amount for those individual accounts that are reported to have grants to state and local governments and provide an explanation in a footnote.

- (c) Indian tribal governments when:
 - (1) the legislation authorizing the payment includes such entities within the definition of eligible state or local units, **or**
 - (2) the tribal government acts as a nonprofit agency operating under state or local auspices.
- (d) Quasi-public nonprofit entities, such as community action agencies, when the boards of such entities must either be elected in state or local elections or must include significant representation of state or local elected officials.

SUBMISSION OF REPORTS

Format -- The outlay information to be furnished under these guidelines must be reported for each state, United States Territory, and the District of Columbia in accordance with the format on the attached reporting document or electronic document. All states must be listed even if there is no amount to be reported for a given state. Agencies may reproduce the attached form for use in submitting reports. **Amounts must be reported for EACH individual appropriation or fund account, designating both the title and symbol of the account. All fiscal year accounts for the same appropriation or fund must be reported separately. All reports should reflect dollar amounts rounded to the nearest thousand dollars.** Whenever amounts are reported in whole dollars, instead of being rounded, a specific note should be included, in a prominent position, clearly indicating that fact. It is essential that the magnitude of all amounts be prominently indicated.

Due Date -- One copy of the report should be submitted to the Census Bureau no later than January 31, 2011. If circumstances hinder meeting the due date, please telephone, or send an electronic message, to make arrangements for an extension.

Filing Procedures --- The report may be filed in various ways:

- (1) File an electronic spreadsheet by visiting the Census Bureau's website listed below;
- (2) Download an electronic spreadsheet file from the Census Bureau's Internet address and attach the completed spreadsheet to an email message sent to govs.fas@census.gov;
- (3) Call the Federal Aid to States project staff at the telephone number listed below for complete information about electronically filing at the Census Bureau's web site using File Transfer Protocols (FTP).
- (4) Hand deliver the report, in hard copy or electronic form;
- (5) Arrange for pick-up of the report by the Census Bureau's courier, (if in the Washington, D.C., metropolitan area);
- (6) Express mail report to the Census Bureau, at the address listed below. A duly authorized officer of the reporting agency must sign the submitted report or send a facsimile of the last page of the report containing the signature of the authorized officer. A signed transmittal letter may be substituted for having a signature on the submitted data report.

Contact Information -- Please provide a contact name and telephone number with each report. A single transmittal sheet may be used to identify all the contacts, when multiple reports are submitted.

INQUIRIES

Inquiries concerning these guidelines should be addressed to:

Federal Programs Branch
Governments Division
U.S. Census Bureau
4600 Silver Hill Road, 5K060F
Washington, DC 20233-6800

Attention: Cathy Davis

Telephone: (301) 763-1565
Fax: (301) 763-6792

e-mail address: govs.fas@census.gov

Address of electronic spreadsheet: www.census.gov/govs/www/tools.html