



ADOA – General Accounting Office

QUICK REFERENCE GUIDE: ASSETS PURCHASED WITH FEDERAL DOLLARS





ASSETS PURCHASED WITH FEDERAL DOLLARS

The purpose of this quick reference guide (QRG) is to provide guidance on how to ensure assets purchased with Federal dollars accurately reflect on the infoAdvantage report **FIN-AZ-AM-N627 - Fixed Asset Federal Exp.** This QRG will also explain the benefits of properly recording the assets purchased with Federal dollars and the use of this report.

The Federal regulations Title 2 Grants and Agreements Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (known as the Uniform Guidance) dictates the general rules for Federal awards. Per section §200.439 Equipment and other Capital expenditures, “Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with the prior written approval of the Federal awarding agency or pass-through entity.” If that written approval has been given and assets are purchased with Federal dollars, those assets must be tracked. The Compliance Supplement, Appendix XI to the 2 CFR 200 section F. Equipment and Real Property Management, identifies this compliance area that the Federal government expects auditors to look at during Single Audit for certain grants. Grantees that purchase fixed assets with Federal dollars are encouraged to be familiar with this information.

The **FIN-AZ-AM-N627** report includes fixed assets purchased with Federal dollars *when the Automated Disbursement (AD) or Electronic Funds Transfer (EFT) is referenced on the corresponding Fixed Asset Acquisition (FA) transaction.* It is located in the Asset Management folder within Statewide Reports in infoAdvantage.

The section titled Summary of this report shows two figures: the actual disbursement amount and the historic asset cost for all assets that have an Assistance Listing number (formerly CFDA) associated to them.



CFDA	DISB Doc Amt	FA Registry Amt
11.549 - State and Local Implementation Grant Program	1,723.71	
11.549 - State and Local Implementation Grant Program	7,566.48	
12.401 - National Guard Military Operations and Maintenance (O&M) Projects	1,007,537.88	
17.207 - Employment Service/Wagner-Peyser Funded Activities	104,672.92	
17.207 - Employment Service/Wagner-Peyser Funded Activities	481.92	
17.225 - Unemployment Insurance	272.91	
17.225 - Unemployment Insurance	476.12	
20.205 - Highway Planning and Construction	25,910.78	
81.041 - State Energy Program	208,139.45	15,453.02
81.041 - State Energy Program	942,868.15	
81.042 - Weatherization Assistance for Low-Income Persons	320.56	
93.568 - Low-Income Home Energy Assistance	320.57	
Sum:	2,300,291.45	15,453.02

The section titled Details contains a report of the additional information from the Disbursement Transaction & Fixed Asset Registry for all assets that have an Assistance Listing number associated to them.

Disbursement Document Details														Fixed Asset Registry Details									
CFDA	MFRB	Program	PPC	Phase	Major Program	Program Code	Grant ID	Function	Line*	Obj Cl	Objet	DOC (Code - Dept - ID - AL)	Federal Exp Amt	Fund	FA COMP	Historic Asset Col	Type	Catlog	Acq	In Evo	Disp		
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR11		01	01	ADA15002	ASBTSOP030	Supplies	7000	7861	EFT-ADA-19000020294-49	353.13	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR11		01	01	ADA15002	QPR02SLGP	Multi Asset	8500	8501	EFT-ADA-19000021428-12	9,060.00	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR11		01	01	ADA15002	QPR02SLGP	Multi Asset	8500	8501	EFT-ADA-19000021428-13	1,200.00	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR11		01	01	ADA15002	QPR02SLGP	Stewardship Asset	8500	8531	AD-ADA-170000303452-1	1,556.24	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR11		01	01	ADA15002	QPR02SLGP	Stewardship Asset	8500	8531	AD-ADA-170000424008-2	157.47	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR11		01	01	ADA15002	QPR02SLGP	Stewardship Asset	8500	8531	EFT-ADA-190000205359-1	135.75	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR12		01	01	ADA18001	QPR02SLGP	Stewardship Asset	8500	8531	EFT-ADA-190000205359-6	81.71	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR12		01	01	ADA18001	QPR02SLGP	Stewardship Asset	8500	8531	EFT-ADA-190000205359-1	77.89	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR12		01	01	ADA18001	QPR02SLGP	Stewardship Asset	8500	8531	EFT-ADA-190000205359-2	1,753.89	AD2001	-	-	-	-	-	-	-	-	-
11.549 - State and Local Implementation Grant Program	3GRANTS1	3GRANTS1	3GR12		01	01	ADA18001	QPR02SLGP	Stewardship Asset	8500	8531	EFT-ADA-190000205359-3	165.00	AD2001	-	-	-	-	-	-	-	-	-

A listing of assets associated with a given grant must be presented when requested by auditors or Federal grantor. This infoAdvantage report provides this information so that manual off system tracking is not required.

FA Transaction Reference

As previously mentioned above, failure of referencing **AD or EFT information on the corresponding Fixed Asset Acquisition (FA) transaction will cause information related to assets purchased with Federal Dollars to not be reflected within the FIN-AZ-AM-N627 report.**

For instructions on how to create an FA transaction, refer to the QRG **Acquiring a New Fixed Asset** available at <https://gao.az.gov/resources/training/gao-training-resources>.



Quick Reference Guide

Within the FA transaction in the disbursement reference fields, ensure either the AD or EFT transaction used to pay for the fixed asset is entered. ***This reference must be completed, otherwise the necessary asset information will not be reflected on the report.***

Note: This must be completed when the FA transaction is created, as these fields cannot be modified after the FA transaction is finalized.

Fixed Asset Acquisition (FA) ☆ Final | Close

Department: DCA | Unit: - | Transaction ID: T1900227 | Version: 1

Summary	Header	Component (1)	Warranty	Accounting (1)	Posting (2)
		Fixed Asset Component ...	Warranty Number	Line Amount	
		1	-	\$1,076.00	

Component(1)

Fixed Asset Number: DC203583 | Fixed Asset Description: WORK TABLE,STAINLESS STEEL

Grid Actions

1 - 1 of 1 Records View per Page: 50 100 Page 1 of 1

Accounting Line	Line Amount	Department	Function	Fund	Sub Fund	Budget FY	Appr Unit	Unit	Object	Attachments
1	\$1,076.00	DCA	-	DC2000	-	2019	DC96004	PT50	8571	

General Information Procure to Pay References CDA

Disbursement Code AD	Disbursement Department DCA	Disbursement ID 190000402101	Disbursement Vendor Line 1
Disbursement Accounting Line 1			
Payment Request Code GAXV1	Payment Request Department DCA	Payment Request ID RW000123178	Payment Request Vendor Line 358
Payment Request Commodity Line 0	Payment Request Accounting Line 1	Debit ID -	Award Code GAEV1
Award Department DCA	Award ID P0000027082	Award Vendor Line 358	Award Commodity Line 0
Award Accounting Line 1			

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