

Receiving Federal Government Funds



Washington Food Coalition

You can be granted federal funds directly (applying through the website www.grants.gov) or indirectly through a city, county, or state partner. No matter how you are granted federal funds, you must take two important steps to actually receive the funds.

1. Get a DUNS Number
2. Register with the System for Awards Management (SAM)

We summarize how to take these steps and what it might mean for your organization. And there are auditing requirements at the federal and state level tied to receiving federal funds.

This resource accompanies a short video created for Washington Food Coalition in October 2020. Visit www.wafoodcoalition.org for more information.

Step 1: DUNS Number

Data Universal Numbering System (DUNS) number is a unique 9-digit identifier for businesses. It identifies one organization as being unique from another. All federal grant applicants must have a Dun and Bradstreet "DUNS" number to apply for or renew grants or submit plans under mandatory grant programs. The Office of Management and Budget (OMB) uses the identifier for tracking purposes and to validate address and point of contact information. A universal identifier also eliminates the need for separate identification numbers in different federal agencies.

How to get a DUNS number:

Call: 1-(866) 705-5711. Tell the operator that you are applying to a Federal financial assistance program and need to register for a **DUNS number**.

Online: <https://www.dnb.com/>

Time: Applying will take about 15 minutes. A DUNS number is often assigned within 24 hours.

Information needed:

- Legal Name
- Headquarters name and address for your organization
- Doing business as (DBA) or other name by which your organization is commonly known or recognized
- Physical Address, City, State and Zip Code
- Mailing Address(is separate from Headquarters and/or physical address)
- Telephone Number
- Contact Name and Title
- Number of Employees at your physical location

NOTE: At some point, the DUNS Number will be replaced by a "new, non-proprietary identifier" requested in, and assigned by, the System for Award Management (SAM.gov). This new identifier is being called the Unique Entity Identifier (UEI), or the Entity ID. Grants.gov has begun preparing for this transition by educating users about the upcoming changes and updating field labels and references to the DUNS Number (the current identifier) within the Grants.gov system. Users should continue using the DUNS Number in UEI fields until further notice. To learn more about SAM's rollout of the UEI, please visit gsa.gov/entityid.

Use this resource in combination with the "Receiving Federal Government Funds" video: <https://youtu.be/X03UB4eeXpY>
Created in partnership with Washington Food Coalition with support from WSDA.

Step 2: System for Award Management (SAM)

If you want to do business with the federal government, you must register with the System for Award Management (SAM). When you do so, you receive a Commercial and Government Entity (CAGE) Code, which is necessary for any type of payment from the federal government.

How to register:

Online: <https://www.sam.gov/SAM>

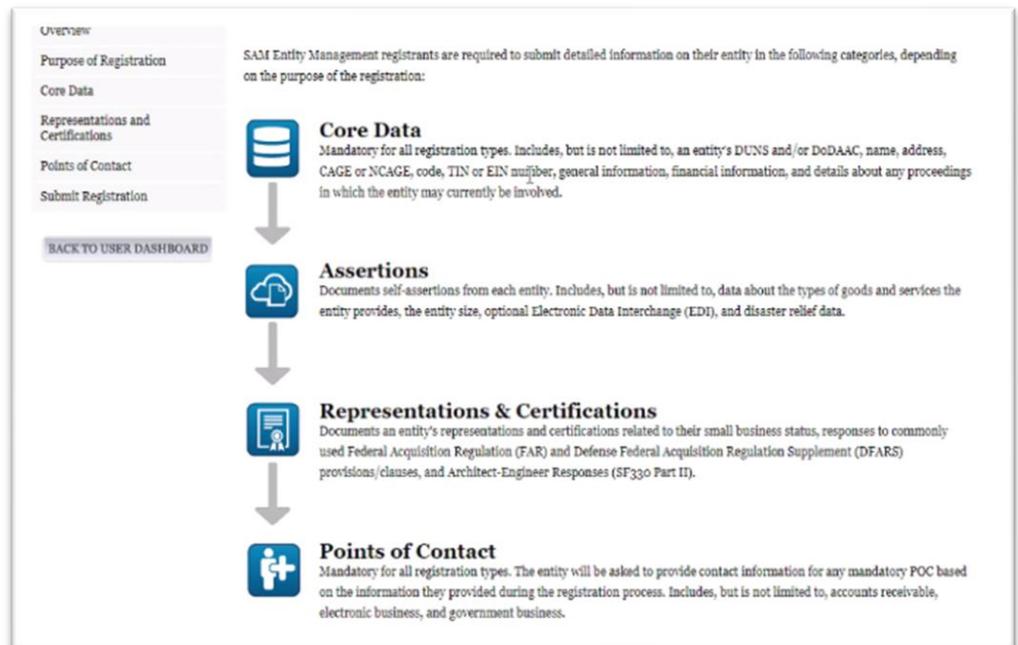
SAM User Guide: https://www.sam.gov/SAM/SAM_Guide/SAM_User_Guide.htm. *We strongly encourage you to have the Guide open as you complete your registration.*

Quick User Guides: <https://www.sam.gov/SAM/pages/public/help/samQUserGuides.jsf>. *Even more information.*

Time: You should plan to spend up to one hour to complete the SAM. It can take up to 25 days for application to be approved. Renewal happens 3 months before the expiration date.

What you will need to get started:

- **DUNS Number, Legal Business Name, and Address**
- **Taxpayer Identification Number (TIN)**
- **Taxpayer Name** - Your Taxpayer Name might not be the same name as your “Dun & Bradstreet Legal Business Name” name. For example, your D&B Legal Business Name is “SAM, LLC,” but your Taxpayer Name is “System for Award Management, LLC.” To find your Taxpayer Name, review your tax statements from the IRS (such as a 1099 or W-2/W-4 form).
- **Your Contractor and Government Entity (CAGE) Code**, if you have one (if not, one will be assigned during registration).
- **Key organizational information:**
 - Business start date
 - Fiscal year end date
 - Tax year (last year you submitted your IRS Form 990)
 - Website
- **Your Electronic Funds Transfer (EFT) information** such as your ABA routing number and account number



When you register a new entity (organization) in SAM, you walk through these four steps.

Note: If you need to change your SAM information, go back to DUNS and start there. These two systems are connected.

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Audits

CARES Act funding may change your auditing requirements. There are federal and state requirements to pay attention to. You must submit all audits, regardless of type, to WSDA. This should include management letters with documentation showing how any problems were resolved. Please contact your contract lead if you have any questions about your auditing requirements.

1. You must submit either your federal Single Audit or the Single Audit Exemption Form to the WSDA.

Option 1: Federal

Receiving CARES Act funds could push your organization over the audit threshold. If you receive and expend more than \$750,000 of federal dollars (including the value of food received through federal programs) in a single fiscal year, you will most likely be required to have an independent financial audit. Remember, some of those federal funds may pass through your city, county, or state governments. Check with your contractor if you are not sure about the origins of your public funding sources. Remember, if you meet this threshold and have a Single Audit, you must submit that audit to WSDA. TEFAP funding may be used to pay for the audit, proportionate to TEFAP's fair share.

Note: CFAP Farmers to Families are not federal commodities and do not count toward audit requirements.

Option 2: No federal audit required

If you receive federal funding from any source (including the value of federal food), you must complete the [FA Single Audit Exemption Form](#) (AGR-2207) and send it to the WSDA within 30 days after the end of the contractor's fiscal year.

Note: The Code of Federal Domestic Assistance (CFDA) for TEFAP administrative funding is 10.568 and for food it is 10.569. The CFDA number for TMP administrative funding and food is 10.178.

2. Further state level audit requirements are determined by the level of state funding you receive.

State Funding of \$100,000 or more:

If you are not required to complete a Single Audit and spend \$100,000 or more in total state funds (from any source) in a fiscal year, you must have a *financial audit* at least every two years that covers the previous two years as defined by Government Auditing Standards (The Revised Yellow Book) and according to Generally Accepted Auditing Standards (GAAS). TEFAP funds may not be used to pay for this type of audit. If you also receive EFAP state funding, you may use EFAP funds to pay for the audit, proportionate to EFAP's fair share.

State Funding between \$20,000 and \$99,999:

If you are not required to complete a Single Audit or a financial audit (and you don't have an audit done on your own), you should submit an [Accounting System Verification Form for Contractors](#) (AGR-2206) signed by an independent certified public accountant or appropriate financial officer who provides services for the contractor, annually. The \$749,999 or less includes the value of food received from federal food programs.

Note: Contractors must ensure that all their subcontractors are compliant with all audit requirements listed in the subcontract and in the [Subcontractor Responsibilities](#) section of this manual.

Resources:

[OMB Uniform Guidance Audit Requirements – Subpart F](#) and [USDA Policy FD-037](#).
Determining the value of USDA Donated Foods for Audits: [USDA Policy FD-104](#).



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