

# INSTRUCTIONS FOR WIC FARMERS' MARKET NUTRITION (FMNP) PROGRAM ANNUAL FINANCIAL REPORT

## **PURPOSE**

Each State agency administering the WIC Farmers' Market Nutrition Program (FMNP) shall use the FMNP Annual Financial Report to: (1) report the composition and disposition of its authorized FMNP grant for the Federal fiscal year closed out (i.e., the "report year"); (2) declare its intentions to exercise spending options provided by 7 CFR 248.14; and (3) report the FMNP cost of the report year. FNS will use this information to close out the State agency's financial account for the report year.

## **Part A – Heading.**

1. Federal Agency. Identifies the Federal agency. Self-explanatory.
2. State 7-Digit Code. Enter the seven digit State agency identification code assigned by FNS.
3. DUNS Universal ID. OMB requires entities applying for Federal grants to provide government agencies with a Universal Identifier. The initial and annual FMNP State Plan submissions are considered to be applications for a federal grant, and thus State agencies must comply with this requirement. Currently, the Universal Identifier system in use is the Data Universal Numbering System (DUNS).
4. State Agency. Identifies the State agency and address. Self-explanatory.
5. Basis. Check the block that identifies the reporting basis (cash or accrual) used to prepare the report.
6. Report Year. Enter the beginning and ending dates of the report year. This is the 12-month Federal fiscal year to which the report pertains.

## **Part B – Analysis of Report Year Program Activity.**

This part analyzes the source(s) and applications of the funds available to the State agency for the report year FMNP outlays. Column (A) captures this information with respect to food outlays (costs); column (B) captures administrative outlays (costs); and column (C) captures the sum of the two components (A&B). FNS will regard an entry in row 16, as applicable, as a declaration of the State agency's intent to exercise the spending option to which the row pertains.

7. Formula Grant. For each column, enter the total dollar amount FNS allocated to the State agency for the report year.
8. Backspend to Prior Year. Enter the dollar amount of funds originating in the report formula grant as applied to food and/or admin outlays of the preceding Federal fiscal year.
9. Subtotal. (Row 7 plus row 8).
10. Gross Outlays and Unliquidated Obligations. For each column, enter the sum of the State agency's outlays and unliquidated obligations for report year. Include outlays and unliquidated obligations funded from all sources -- Federal FMNP grant, private funds, local funds, and State funds.
11. Program Income. Enter the total amount of any income generated by FMNP operations during the report year. If no program income was realized, enter "0." See 7 CFR 248.13 for information on program income.
12. Net Outlays and Unliquidated Obligations. (Row 10 minus row 11).
13. Recipient's Share of Net Outlays and Unliquidated Obligations. Self explanatory.
14. Federal Program Outlays and Unliquidated Obligations. (Row 12 minus row 13).
15. Balance. (Row 9 minus row 14).

16. Backspend from Following Year. Enter the dollar amount originating in the formula grant allocated for the Federal fiscal year following the report year, but applied to report year food and/or admin costs.
17. Results of Report Year Program Operations. For each column, add row 15 plus row 16 (If the result is a negative, enclose it in parenthesis).

## **Part C – Status of Grant Award.**

18. This item captures the States agency's outlays against the report year formula grant under all spending options for which that formula grant can be used. Enter "0" in any row that does not apply.
  - a. For Report Year Outlays. Enter the amount of outlays against the formula grant for outlays of the report year. Do not include outlays supported by funds identified in rows 8 or 16; such funds are not part of the report year formula grant.
  - b. For Outlays of Prior Year (Backspend). Enter the portion of row 8 outlayed costs of the preceding Federal fiscal year.
  - c. Total Federal Outlays (18a plus 18b). For each column, add row 18a and 18b. If the State agency reports of the accrual basis, the portion of the entry that consists of accrual expenditures (liabilities) should be identified in the Remarks section.
19. Federal Unliquidated Obligations Against the Formula Grant. Enter the amount of cumulative obligations against the formula grant, for cost of any eligible Federal fiscal year, that remain unliquidated on the date of this report. If all such obligations have been liquidated, enter, "0".
20. Federal Outlays and Unliquidated Obligations. For each column add row 18c plus row 19.
21. Federal Funds to be Recovered. For each column subtract row 20 from row 7. The result is the amount FNS will recover from the State agency when the closeout report is submitted for the report year.
22. Indirect Expense. This item captures information pertaining to indirect expenses charged to the program.
  - a. Self-explanatory.
  - b. Enter the indirect cost rate in effect during the report period.
  - c. Enter the amount of the base against which the rate was applied.
  - d. Enter the total amount of indirect cost charged during the report period.
  - e. Enter the Federal share of the total amount.

**Note:** If more than one rate was in effect during the period shown in item 5, attach a schedule showing the bases against which the different rates were applied, the respective rates, the calendar periods they were in effect, amounts of indirect expense charged to the program, and the Federal share of indirect expenses charged to the program to date.

## **Part D – Other.**

**Remarks.** Enter any additional information that FNS would need to interpret the information presented in Parts A through C, including any non-Federal funds used to support FMNP food expenditures.

**Certification.** These entries are self-explanatory.

**Submission.** The State agency shall submit the FNS-683, FMNP Financial Report to the applicable FNS regional office by January 31 of the Federal fiscal year following the report year.