

Comptroller's Directive No. 1-09
Attachment 15
Federal Schedules

Purpose

This attachment is used to provide DOA with the Federal Schedules needed to prepare the statewide **Schedule of Expenditures of Federal Awards (SEFA)** for the Single Audit Report.

The Single Audit Report is required for compliance with the Single Audit Act Amendments of 1996 and OMB Circular A-133.

This attachment is similar to prior year Attachment 15.

Applicable agencies and requirements

All agencies must submit the Attachment file to DOA to certify **whether or not** the agency received or disbursed Stimulus (ARRA) or Non-Stimulus Federal funds in FY 2009. Each agency receiving or disbursing federal funds must report its DUNS number as well as its EIN number on the Attachment file. DUNS number information is available at <http://www.smallbusiness.dnb.com>. **The American Recovery and Reinvestment Act (ARRA) requires prime recipients of federal funds to ensure their subrecipients of Stimulus (ARRA) funds have current registered DUNS numbers.** For questions regarding DUNS numbers, contact Rob Meinhard at (804) 371-7807 or by e-mail at rob.meinhard@doa.virginia.gov.

If the agency received or disbursed Federal funds in FY 2009, the agency is **REQUIRED TO USE** the templates in the files listed below.

- Template – used to prepare the applicable federal schedules
- Footnotes – used to prepare the applicable federal footnotes
- Reconciliation – used to reconcile the Schedule of Expenditures of Federal Awards to CARS and, if applicable, the financial statement template

Exception: Legislative branch agencies only need to complete the Attachment file certifying whether or not the agency received or disbursed Federal funds in FY 2009. No additional information is required.

Due date

August 13, 2009

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Certification

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. By typing a name, the individual is certifying that all tabs of this attachment have been reviewed, the information is both complete and accurate, and the preparer and reviewer were not the same individual for any tab. When completing the certification tab within the Questionnaire attachment you are also certifying for federal schedules, templates, footnote, and reconciliation attachments, and that you have read and understand the instructions for completing this attachment.

Submission requirements/ templates

Contact DOA if the agency has any problems with the files.

After downloading the files, rename the files using the agency number followed by the identifying file name. For example, agency 151 should rename the Attachment file, Template file, Footnote file, and Reconciliation file as follows:

Note: **DO NOT** rename the tab names in the excel files. Save the attachments with the following document names prior to submission.

151Att15questionnaire.xls (Questionnaire File)

151Att15federal_schedules.xls (Template File)

151Att15footnote.xls (Footnote File)

151Att15recon-agy.xls (Reconciliation File)

DOA will not accept any Federal schedules that are not in the formats required by this Directive. Agencies that fail to use the required formats will be asked to resubmit the schedules to DOA and may be cited for noncompliance in the Report on Statewide Financial Management and Compliance (Quarterly Report).

Submit the files electronically to finrept-agyatt@doa.virginia.gov.

Copy the APA via e-mail to: APAFinRept@apa.virginia.gov.

Do **not** submit paper copies of the attachment.

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**Attachment
revisions**

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the [Revision Control Log](#) tab in the attachment excel file.**

Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Entities that believe revisions are necessary to the federal schedules after the initial submission to DOA must contact Penny Williams **BEFORE** sending the revisions to DOA. See the Questions section below for contact information.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the **[Revision Control Log](#)** tab has been completed.

Each time a revision is submitted the **[Certification](#)** tab should be updated with new signatures and dates. **Also, the filenames and subject line of the e-mail for the revisions should include the word “REVISED” and the date of the revision.**

**Resolution of
prior year
findings**

Agencies are required pursuant to CAPP Manual Topic 10205 to provide corrective action work plans (CAW) in response to Auditor of Public Accounts published reports. These CAWs are the basis of the resolution of prior year findings. Direct questions to Rob Meinhard at (804) 371-7807 or e-mail at rob.meinhard@doa.virginia.gov.

Questions

If the agency has any further questions about preparing the Federal schedules, contact Penny Williams at (804) 225-3804 or e-mail at penny.williams@doa.virginia.gov.

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**Federal
schedules.xls
template**

The federal schedules.xls workbook includes six tabs with each tab representing a different federal schedule within the workbook. The tabs are located at the bottom of the screen. Clicking once on the desired tab will allow you to get to a specific federal schedule. An overview of the six tabs and what should be reported on each tab is discussed in the next section.

For reporting purposes, Stimulus - American Recovery and Reinvestment Act (ARRA) federal expenditures must be accounted for separately from Non-Stimulus federal expenditures. Throughout the federal schedules attachment Stimulus federal expenditures will be referred to as Stimulus (ARRA) federal expenditures.

Within the six tabs of the federal schedules workbook there will be a column labeled with the symbols @, #, * which will be used to identify the following:

- @ - Research and Development (R&D)Non-Stimulus
- # - Stimulus (ARRA) federal expenditures
- * - Stimulus (ARRA) Research and Development

An error message will appear if you attempt to enter anything in this column other than the symbols indicated above. A blank cell indicates Non-Stimulus, Non-R&D federal expenditures.

Note: Agencies are required to report amounts related to unknown CFDA numbers on the appropriate tab(s). **For Stimulus (ARRA) federal expenditures, there is no option to use the Program Name – Unidentified CFDA Number column.** For amounts with unknown CFDA numbers, agencies are required to report the federal program name and other identifying number (such as the contract number) on the last column in each tab. Agencies are to combine any unknown CFDA numbers, program names, or contract numbers that are identical. Unknown CFDA numbers that have R&D expenditures and expenditures other than R&D or the names and numbers are not identical should be the only reasons to include more than one line. It is expected that this column will primarily be used for subrecipient and pass through entities. Agencies must perform reasonable steps to determine the actual CFDA number before electing to report any amounts with unknown CFDA numbers.

At a minimum, agencies must contact the disbursing entity to determine the actual CFDA number before entering amounts without known CFDA numbers. Agencies should make every effort to include any contract numbers if applicable. Agencies failing to perform this minimum level of due diligence for amounts without actual CFDA numbers, **may be cited for noncompliance in the Report on Statewide Financial Management and Compliance (Quarterly Report).**

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**Overview of
federal
schedules**

All Stimulus (ARRA) and Non-Stimulus expenditures made from funds received directly from the Federal Government and federal expenditures / disbursements reported on all other tabs (except for the expenditures reported on the **RECEIVED FROM NONSTATE** tab) should be reported on the **SEFA** tab. **This distinction is made because expenditures reported on the RECEIVED FROM NONSTATE tab are classified as “Indirect” expenditures in the Statewide report and all other expenditures / disbursements are classified as “Direct” expenditures.**

Therefore, federal expenditures and / or disbursements reported on the **SEFA** tab plus the total federal expenditures and / or disbursements reported on the **RECEIVED FROM NONSTATE** tab should equal total federal expenditures for the agency. The individual tabs are discussed below:

1. **RECEIVED FROM STATE** tab – pass-through funds received from other state agencies / institutions should be reported on this tab. **ANY EXPENDITURE MADE FROM THESE FUNDS SHOULD BE INCLUDED ON THE SEFA TAB.**

2. **RECEIVED FROM NONSTATE** tab – pass-through funds received from Non-state entities (**See definition of Non-state entities on page 8**) and expenditures made from the funds received should be reported on this tab. **EXPENDITURE AMOUNTS REPORTED ON THE RECEIVED FROM NONSTATE TAB SHOULD NOT BE INCLUDED ON THE SEFA TAB.**

3. **DISBURSED TO STATE** tab – pass-through funds disbursed to other state agencies / institutions should be reported on this tab. **THESE DISBURSEMENTS SHOULD ALSO BE INCLUDED ON THE SEFA TAB.**

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Overview of federal schedules (continued)

4. **DISBURSED TO NONSTATE** tab – pass-through funds disbursed to non-state entities (**See definition of Non-state entities on page 8**) should be reported on this tab. **THESE DISBURSEMENTS SHOULD ALSO BE INCLUDED ON THE SEFA TAB.**
 5. **SEFA** tab – all expenditures / disbursements made by the agency / institution, **except for expenditures reported on the RECEIVED FROM NONSTATE tab**, should be included on this tab.
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**Important
Items-General**

- Use the **cash basis** of accounting.
 - All attachment files **are designed so that you only need to fill in the yellow highlighted cells.**
 - Enter **whole dollar amounts** in all files to prevent rounding errors.
 - **Ensure all federal expenditures are recorded in the proper federal fund / fund details in CARS. Ensure you have contacted General Accounting to have the appropriate federal fund / fund details set up in CARS for all Stimulus (ARRA) funds received by the agency.**
 - If N/A appears in any cell you have keyed, you have entered invalid data and you should recheck what has been keyed. Please do not submit schedules with N/A unless you have discussed it with DOA first.
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**Important
Items-Federal
schedules
template**

- If the CFDA number is entered and the incorrect Federal Program Name or Federal Program Grantor Name appears on any spreadsheet, **and you have verified the CFDA number is correct by checking the www.cfda.gov website**, please contact Penny Williams at (804) 225-3804 or e-mail at penny.williams@doa.virginia.gov for assistance.
- **Stimulus (ARRA) information will be updated on the DOA website periodically as DOA receives new guidance. Please refer to the website at http://www.doa.virginia.gov/Stimulus/Stimulus_Information.cfm to gain additional information.**
- Unknown CFDA numbers are those numbers where the Federal grantor is known but the CFDA number is unknown. You must include the first two digits of the CFDA number. (For example, 10.000 would be used if the Federal Grantor is the U.S. Department of Agriculture, but the CFDA number is unknown.)
- **A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. For Stimulus (ARRA) federal expenditures, there is no option to use the Program Name – Unidentified CFDA Number column. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise, enter the known and verified 5 digit CFDA number after the dash following the program name.**
- Do not complete the “Program Name-Unidentified CFDA Number” column when the Program name is already populated on the schedules.
- When changes are made to any schedule, make sure to submit the revised certification **and**, if a revision is made to the SEFA tab submit, a revised reconciliation. Also, please ensure the revision control log is completed for any changes made to the tabs on the federal schedules.xls file.
- Ensure you confirm pass-through amounts received or disbursed with the receiving or disbursing agency prior to submission to DOA. The amounts reported by the disbursing or receiving should be the same in most cases. Discrepancies should be discussed with DOA prior to submission. Ensure you report the appropriate amounts and the appropriate designation as research / development or non-research / development.
- Ensure the reconciliation ties to the final close CARS reports and to the appropriate GLA’s listed on the reconciliation.

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Important Items-Federal schedules template (continued)

- Use the following symbols to indicate the appropriate type of expenditure:

Non-Stimulus	Stimulus(ARRA)
@ = Research and Development (R&D)	* = Stimulus (ARRA) Research and Development (R&D)
Use no symbol for Non-Stimulus, non-research and development	# - Stimulus (ARRA), non-research and development

- Running totals are located on each spreadsheet tab.
- Do not use “-” (dashes) to represent \$0.00. You must use the number “0”.
- Do not place the number “0” on any worksheets that do not contain federal expenditure data.
- Do not leave blank rows between rows of information within the spreadsheets when keying in data.
- Do not use abbreviations or include error messages or pennies on any schedules.
- The Federal Government is **not** a **Non-state entity**. **Non-state entities** are counties, cities, towns, local governments, local governmental authorities, regional governmental authorities, public or private foundations, institutes, museums, and corporations or similar organizations which are not units of State government or political subdivisions of the Commonwealth as established by general law or special act. (**DO NOT** report disbursements to or receipts from the **Federal government** on the **Disbursed to Non-state Entities** and / or **Received from Non-state Entities** tabs.) Community service boards and area agencies on aging should be reported as non-state agencies for reporting purposes. These agencies are not audited by the Auditor of Public Accounts and are not considered to be state agencies.

Do not include Federal subagencies on disbursed / received from non-state tabs. Federal subagencies are listed on the following websites:

- <http://www.nih.gov/icd/>
- <http://www.nasa.gov/about/sites/index.html>
- <http://www.energy.gov/organization/labs-techcenters.htm>

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Important Items-Federal schedules template (continued)

- Pass-through disbursements to State or non-state entities should be reported as expenditures on the appropriate tab(s). **Do not eliminate any pass-through disbursements.** DOA eliminates pass-through transactions at a statewide level.
- Include indirect cost recoveries as expenditures on the SEFA tab.
- Refunds of Federal revenue should **not** be reported on any of the Federal Schedules.
- In those instances where pass-through funds are returned to the original granting agency, the amount should be netted (since the receiving pass-through agency did not expend them). Then, if the original agency subsequently spends those funds, it should be reported on their individual agency's SEFA and would be counted in that matter for the Commonwealth federal schedules.
- **Sort and combine grant expenditures and program income expenditures to report the total expenditures for each Catalog of Federal Domestic Assistance (CFDA) number on a single line.**
- Add the value of nonmonetary disbursements to the monetary expenditures to determine the total expenditures for CFDA numbers that have both monetary and nonmonetary disbursements. (Nonmonetary disbursements and ending inventory should be identified in the **Footnote Schedules.**)
- Use the hard copy or on-line (www.cfda.gov) version of the Catalog to verify the CFDA numbers and program names.
- **Do not use CFDA number 00.000.** Contact the entity that provided the funds to determine the correct and complete CFDA number. At a minimum, each entity is required to identify the Federal grantor agency with the first two digits of the CFDA number (i.e., 10.000, 93.000).
- Do not report the expenditure detail for different grants within one CFDA number on the schedules. Instead, sum the expenditures and report the total expenditures for each CFDA number.

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Important Items-Federal schedules template (continued)

- OMB Circular A-133 defines research and development “as all research activities, both basic and applied, and all development activities that are performed by a non-profit organization.”
 - Research is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development.
 - Development is the systematic use of knowledge gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.
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**Important
Items – Pass-
through
schedules**

Do not include payments to vendors under contract for the purchase of goods and services on the pass-through schedules.

The medium through which payment is rendered (IAT, check, etc.) does not determine whether the relationship is vendor or subrecipient.

A **subrecipient** is “A non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program, but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency.”

A **vendor** is “a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. These goods or services may be for an organization’s own use or for the use of beneficiaries of the Federal program.”

Consider the following characteristics to identify a subrecipient or vendor relationship.

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Important Items – Pass-through schedules (continued)

SUBRECIPIENT

- Determines who is eligible to receive Federal financial assistance.
- Has its performance measured by meeting the objectives of the Federal program.
- Has responsibility for programmatic decision making.
- Has responsibility for adherence to applicable Federal program compliance requirements.
- Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

VENDOR

- Provides the goods and services within normal business operations.
- Provides similar goods or services to many different purchasers.
- Operates in a competitive environment.
- Provides goods or services that are ancillary to the operation of the Federal program.
- Is not subject to compliance requirements of the Federal program.

DOA strongly encourages communication between entities exchanging Federal pass-through funds. Such communication ensures consistent reporting and reduces the time required for statewide compilation and audit. Contact Penny Williams at DOA if the agency needs assistance with identifying the Federal contacts at other agencies.

DOA will perform a variance analysis for pass-through funds received and pass-through funds disbursed among State agencies / institutions. DOA will investigate significant variances, and **State agencies / institutions will be required to explain these variances IN WRITING by a due date to be determined in future communications.**

Reminder: The American Recovery and Reinvestment Act (ARRA) requires prime recipients of federal funds to ensure their subrecipients of Stimulus (ARRA) funds have current registered DUNS numbers.

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**Important
Items-
Reporting loan
programs**

Report loan programs using criteria in the following table.

If the loan program is...	Then Federal Expenditures should be...
Campus based loan program (Perkins - #84.038, Health Professions Loans - #93.342, Nursing Student Loans - #93.364)	Loans receivable balances at year-end plus any administrative costs recovered.
Non-campus based loan program (Federal Family Education Loans - #84.032, Federal Direct Student Loans - #84.268, and #93.108 – Health Education Assistance Loans)	Value of loans disbursed during the fiscal year. Be sure to include subsidized and non-subsidized loan balances. Include PLUS loan balances if the university is the eligible lender (instead of the bank).
College Facilities Loan (#84.142)	Outstanding balances of loans payable at year-end.
Capitalization Grants for State Revolving Funds (#66.458) and Capitalization Grants for Drinking Water State Revolving Fund (#66.468)	Distributions to the Virginia Resources Authority for subsequent disbursements to subrecipients and administrative costs recovered.
Economic Adjustment Assistance Program (#11.307)	Cash on hand and outstanding balance of loans receivable from subrecipients at year-end.

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Preparing the federal schedules.xls template; RECEIVED FROM STATE tab

The **RECEIVED FROM STATE** tab identifies Federal assistance disbursed from other State agencies / institutions and received by the agency in a subrecipient relationship. The Federal assistance is listed by CFDA number and by State grantor agency / institution. **Report amounts related to unknown CFDA numbers that were received from state agencies / institutions on this tab and expenditures made from these funds on the SEFA tab.**

Instructions for preparing the **RECEIVED FROM STATE** tab are in the following table.

Step	Action
1	Click on the RECEIVED FROM STATE tab. Enter your agency number in cell B2 (the first yellow highlighted cell). After you type in the agency number, hit enter and your agency name should appear in cell B1, the cell directly above agency number. The agency number and title are linked to the remaining tabs. Make sure your agency number appears on all other spreadsheets. ONLY include federal money received from a Virginia state agency / institution.
2	In Column B, enter the State agency / institution number for the agency / institution that disbursed Federal pass-through funds to your agency beginning on line 8. Fill in one line for each grantor agency / institution and CFDA. When you hit enter, your agency number should appear in Column A, and the grantor state agency name should appear in Column C. Please ensure that the correct agency names appear to ensure you have keyed the correct agency number.
3	Key the CFDA numbers in numerical order in Column D. As each CFDA number is keyed, hit enter. The federal program name will appear in Column E. Please ensure this is the name of the program under which the funds were received. Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R & D) expenditures and expenditures other than R & D. Key “@” in Column G to indicate R & D expenditures, “*” to indicate Stimulus (ARRA) R&D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.

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Preparing the federal schedules.xls template; **RECEIVED FROM STATE** tab (continued)

Step	Action
4	In Column F, enter the total amount of pass-through funds received from other State agencies / institutions. Use the cash basis or the value of nonmonetary assistance to report these receipts. Expenditures made from these funds should also be included on the SEFA tab.
5	<u>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. For Stimulus (ARRA) federal expenditures there is no option to use the Program Name – Unidentified CFDA Number column. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.</u>

Preparing the federal schedules.xls template; **RECEIVED FROM NONSTATE** tab

The **RECEIVED FROM NONSTATE** tab identifies Federal assistance disbursed from non-state entities and received by the agency in a subrecipient relationship. **Also, this tab identifies the Federal expenditures made from the pass-through funds received from the non-state entities.** (See page 8 for the definition of non-state entities.) The Federal receipts and disbursements are listed by CFDA number **and** by non-state entity name. **Report amounts related to unknown CFDA numbers that were received from non-state entities and the related expenditures made from the pass-through funds received on this tab. DO NOT report expenditures made from the pass-through funds received on the SEFA tab.**

PLEASE NOTE: DO NOT ABBREVIATE THE NON-STATE ENTITY NAMES. DOA WILL NOT ACCEPT TEMPLATES THAT CONTAIN ABBREVIATIONS.

Instructions for preparing the **RECEIVED FROM NONSTATE** tab are in the following table.

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Preparing the federal schedules.xls template; RECEIVED FROM NONSTATE tab (continued)

Step	Action
1	<p>Click on the RECEIVED FROM NONSTATE tab. Do not enter the agency number and name. This information is linked to the RECEIVED FROM STATE tab. ONLY include federal money received by your agency from a non-state entity on this tab. The Federal Government is not a non-state entity.</p>
2	<p>Fill in the non-state entity grantor name (DO NOT USE ABBREVIATIONS) in Column B beginning on line 8. As each entity is keyed, hit enter. Your agency number will appear in Column A. Fill in one line for each non-state entity grantor and CFDA.</p>
3	<p>Key the CFDA numbers in numerical order in Column C. As each CFDA number is keyed, hit enter. The federal program name will appear in Column D. Please ensure this is the name of the program under which the funds were received.</p> <p>Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R & D) expenditures and expenditures other than R & D. Key “@” in Column G to indicate R & D expenditures, “*” to indicate Stimulus (ARRA) R&D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.</p>
4	<p>In Column E, enter the total dollar amount of Federal pass-through funds received from non-state entities for each CFDA number. Use the cash basis or the value of nonmonetary assistance to report the receipts.</p>
5	<p>In Column F, enter the total dollar amount of Federal expenditures made from the pass-through funds received from non-state entities. Enter a zero if no funds were expended, and report negative amounts if applicable. Expenditures / disbursements made from these funds should NOT be reported on the SEFA tab.</p>

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Preparing the federal schedules.xls template; RECEIVED FROM NONSTATE tab (continued)

Step	Action
6	A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. <u>For Stimulus (ARRA) federal expenditures there is no option to use the Program Name – Unidentified CFDA Number column.</u> Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.

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Preparing the federal schedules.xls template; DISBURSED TO STATE tab

The **DISBURSED TO STATE** tab identifies Federal assistance disbursed from the agency to subrecipient State agencies / institutions. The Federal disbursements are listed by CFDA number and by State receiving agency / institution. **Report amounts related to unknown CFDA numbers that were disbursed to state agencies / institutions on this tab. These amounts should also be included on the SEFA tab.**

Instructions for preparing the **DISBURSED TO STATE** tab are in the following table.

Step	Action
1	Click on the DISBURSED TO STATE tab. Do not enter the agency number and name. This information is linked to the RECEIVED FROM STATE tab. ONLY include federal money disbursed from your agency to a Virginia state agency / institution on this tab.
2	In Column B, enter the State agency / institution number for the agency / institution to which the agency disbursed Federal pass-through funds beginning on line 8. Fill in one line for each grantor agency / institution and CFDA. When you hit enter, your agency number should appear in Column A, and the subrecipient state agency name should appear in Column C. Please ensure that the correct agency names appear to ensure you have keyed the correct agency number.
3	Key the CFDA numbers in numerical order in Column D. As each CFDA number is keyed, hit enter. The federal program name will appear in Column F. Please ensure this is the name of the program under which the funds were received. Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R & D) expenditures and expenditures other than R & D. Key "@" in Column G to indicate R & D expenditures, "*" to indicate Stimulus (ARRA) R&D expenditures, or "#" to indicate Stimulus (ARRA) expenditures.
4	In Column G, enter the total amount of pass-through funds disbursed to other State agencies / institutions. Use the cash basis or the value of nonmonetary assistance to report the disbursements. These disbursements should also be included on the SEFA tab.

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Preparing the federal schedules.xls template; DISBURSED TO STATE tab (Continued)

Step	Action
5	A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. <u>For Stimulus (ARRA) federal expenditures there is no option to use the Program Name – Unidentified CFDA Number column.</u> Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.

Preparing the federal schedules.xls template; DISBURSED TO NONSTATE tab

The **DISBURSED TO NONSTATE** tab identifies Federal assistance disbursed from the agency to subrecipient non-state entities. (See page 8 for the definition of non-state entities.) The Federal disbursements are listed by CFDA number only. Do not report the names of the non-state entities. **Report amounts related to unknown CFDA numbers that were disbursed to non-state entities on this tab. These amounts should also be included on the SEFA tab.**

Instructions for preparing the **DISBURSED TO NONSTATE** tab are in the following table.

Step	Action
1	Click on the DISBURSED TO NONSTATE tab. Do not enter the agency number and name. This information is linked to the RECEIVED FROM STATE tab. ONLY include federal money disbursed from your agency to a non-state entity on this tab.

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Preparing the federal schedules.xls template; **DISBURSED TO NONSTATE** tab (continued)

Step	Action
2	<p>Key the CFDA numbers in numerical order in Column B beginning on line 8. Fill in one line for each CFDA number. As each CFDA number is keyed, hit enter. Your agency number will appear in Column A, and the federal program name will appear in Column C. Please ensure this is the name of the program under which the funds were received.</p> <p>Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R & D) expenditures and expenditures other than R & D. Key “@” in Column G to indicate R & D expenditures, “*” to indicate Stimulus (ARRA) R&D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.</p>
3	<p>In Column D, enter the total amount of Federal pass-through funds disbursed to non-state entities for each CFDA number. Use the cash basis or the value of nonmonetary assistance to report the disbursements. These disbursements should also be included on the SEFA tab.</p>
4	<p><u>A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. For Stimulus(ARRA) federal expenditures there is no option to use the Program Name – Unidentified CFDA Number column.</u> Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.</p>

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Preparing the federal schedules.xls template; SEFA tab

The **SEFA** tab should include all federal expenditures / disbursements, except for the expenditures / disbursements reported on the **RECEIVED FROM NONSTATE** tab. **Report all expenditure / disbursement amounts related to unknown CFDA numbers on this tab except those expenditures / disbursements reported on the RECEIVED FROM NONSTATE tab.**

Instructions for preparing the **SEFA** tab are in the table below.

Step	Action
1	Click on the SEFA tab. Do not enter the agency number and name. This information is linked to the RECEIVED FROM STATE tab.
2	In Column C, type in the appropriate CFDA number beginning on line 8. Hit Enter. Your agency number should automatically appear in Column A. The appropriate Federal grantor agency should automatically appear in Column B, and the Federal program name should automatically appear in Column E. Report each CFDA number only once on the schedule unless the CFDA number has both research and development (R & D) expenditures and expenditures other than R & D. Key “@” in Column G to indicate R & D expenditures, “*” to indicate Stimulus (ARRA) R&D expenditures, or “#” to indicate Stimulus (ARRA) expenditures.
3	Report all Federal disbursements in Column F, EXCEPT expenditures / disbursements reported on the RECEIVED FROM NONSTATE tab.
4	A column titled “Program Name - Unidentified CFDA Number” is included in each tab in the Federal Schedules.xls file. <u>For Stimulus (ARRA) federal expenditures there is not an option to use the Program Name – Unidentified CFDA Number column.</u> Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual CFDA number is unknown. Otherwise enter the known and verified 5 digit CFDA number after the dash following the program name.
5	Ensure the Federal program name is consistent throughout all applicable worksheets. If the name is unknown, use Other Assistance as the program name, only after you have verified there is no federal contract or program name applicable.

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**Preparing the
footnote.xls
template**
(footnote file)

The following **Footnote Schedules** must be completed by the agencies listed.

Ensure applicable footnote totals agree to the sum of the amounts reported on the SEFA tab and the RECEIVED FROM NONSTATE tab for the applicable CFDA number. Report Stimulus (ARRA) and Non-Stimulus expenditures in the appropriate labeled columns on the footnote tabs. For example, the sum of the Stimulus (ARRA) and Non-Stimulus nonmonetary federal disbursement amount and the Stimulus (ARRA) and Non-Stimulus monetary federal disbursement amount reported in the Food Distributions Program footnote should agree to the sum of the amounts reported on the SEFA tab and the RECEIVED FROM NONSTATE tab for the applicable CFDA number.

Childhood Immunization Grants footnote:

- Department of Health

Donation of Federal Surplus Personal Property footnote:

- Department of General Services

Emergency Unemployment Benefits footnote:

- Virginia Employment Commission

Food Distribution Programs footnote:

- Department of Agriculture and Consumer Services
- Department of Corrections
- Department of Juvenile Justice
- Department of Mental Health, Mental Retardation, and Substance Abuse Services
- Virginia School for the Deaf and the Blind – Hampton
- Virginia School for the Deaf and the Blind – Staunton

Food Stamps footnote:

- Department of Social Services

Capitalization Grants for State Revolving Funds footnote:

- Department of Environmental Quality
- Department of Health

If the footnote file does not pertain to your agency please do not submit a blank file. If the agency received or disbursed nonmonetary assistance in FY 2009 and is not listed above, call Penny Williams at DOA at (804) 225-3804 or e-mail at penny.williams@doa.virginia.gov. The footnote.xls workbook includes 5 tabs with each tab representing a footnote within the workbook. The tabs are located at the bottom of the screen. Clicking once on the desired tab will allow you to get to a specific footnote.

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Federal Schedules

**Reconciliation
of the Schedule
of Expenditures
of Federal
Awards**

The recon.xls workbook includes 6 tabs with each tab representing a worksheet within the workbook. The tabs are located at the bottom of the screen. Clicking once on the desired tab will allow you to get to an individual worksheet. The reconciliation schedules and tab names are listed below.

Reconciliation Schedules	Tab-name
System (CARS) Reconciliation	GLA 901 tab
System (CARS) Reconciliation	GLA 902 tab
System (CARS) Reconciliation	GLA 989 tab
System (CARS) Reconciliation	GLA 993 tab
System (CARS) Reconciliation	SYSTEM tab
Financial Statement Template Reconciliation	F/S Template tab

The Reconciliation of the Schedule of Expenditures of Federal Awards reconciles the expenditures for Stimulus (ARRA) and Non-Stimulus reported on the **SEFA tab plus the expenditures for Stimulus (ARRA) and Non-Stimulus reported on the **RECEIVED FROM NONSTATE** tab to the amount of Federal expenditures for Stimulus (ARRA) and Non-Stimulus recorded on the accounting system, which is CARS for most agencies.**

If this Directive requires the agency to submit a **financial statement template**, the agency must also prepare a formal reconciliation of the **Schedule of Expenditures of Federal Awards** to the amount reported on the financial statement template.

Incomplete or improper **Reconciliations of the Schedule of Expenditures of Federal Awards** will be returned to the agencies. **These agencies will be asked to resubmit the reconciliations and may be cited for noncompliance in the Report on Statewide Financial Management and Compliance (Quarterly Report).**

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Preparing the recon.xls template for accounting system

Instructions for preparing the **Reconciliation of the Schedule of Expenditures of Federal Awards** to the accounting system (CARS) are in the following table.

Step	Action
1	<p>Select the GLA 901 worksheet in the recon-agy.xls file. Enter the agency number, contact information, and date completed in the applicable cells highlighted in yellow. The agency name will automatically be entered once the agency number has been entered. This information will transfer to the following tabs automatically. Enter any Stimulus (ARRA) or Non-Stimulus expenditures. Enter the fund / fund detail on each GLA tab as a numeric field. When fund / fund detail 0222 is entered as a numeric field, it will show on the spreadsheet as 222. Use the CARS 402 Option B1 report to enter the following information in each GLA worksheet for any Federal fund / fund detail assigned to the agency: The GLA totals will automatically roll up to the System worksheet tab on the following row:</p> <ul style="list-style-type: none"> • Expenditures (GLA 901) on line 19 <p><u>Do not add or delete any line items in this CARS section.</u> Instead, any additional items should be listed in the reconciling items section.</p>
2	<p>Select the GLA 902 worksheet in the recon-agy.xls file. Enter any Stimulus (ARRA) or Non-Stimulus expenditure refunds. The GLA totals will automatically roll up to the System worksheet tab on the following row: Expenditure Refunds (GLA 902) on line 20</p>
3	<p>Select the GLA 989 worksheet in the recon-agy.xls file. Enter any Stimulus (ARRA) or Non-Stimulus Pass –Through transfers out. The GLA totals will automatically roll up to the System worksheet tab on the following row: Pass-Through Transfers Out (GLA 989) on line 21</p>

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Preparing the recon.xls template for accounting system (continued)

Step	Action
13	The sum of the reconciling items must equal the difference between the expenditures for Stimulus (ARRA) and Non-Stimulus on the SEFA tab plus the expenditures for Stimulus (ARRA) and Non-Stimulus on the RECEIVED FROM NONSTATE tab and the expenditures in CARS (line 26). <u>If these amounts do not equal, further investigation is required because DOA will not accept incomplete or improper reconciliations.</u>
14	Do not send the supporting documents for the reconciliations to DOA. Only submit the reconciliations to DOA. A copy of the reconciliation and all supporting documents should remain at the agency for potential APA review.

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Preparing the recon.xls template for financial statement template

Instructions for preparing the **Reconciliation of the Schedule of Expenditures of Federal Awards** to the financial statement template are in the following table. ***(Perform this reconciliation only if this Directive requires the agency to submit financial statement templates. Do not submit the financial statement template reconciliation if you do not submit financial statement templates.)***

Step	Action
1	Select the F/S Template worksheet in the recon.xls file.
2	The agency number and contact information will automatically appear if you have entered any information for the System reconciliation. If the information does not appear, please fill in the appropriate contact information.
3	In cell E12, enter the total Stimulus (ARRA) Federal Expenditures amount as reported on the SEFA tab.
4	In cell E13, enter the total Non-Stimulus Federal Expenditures amount as reported on the RECEIVED FROM NONSTATE tab.
5	In cell E14, enter the total Stimulus Federal Expenditures amount as reported on the RECEIVED FROM NONSTATE tab.
6	In cell E15, enter the total Non-Stimulus Federal Expenditures amount as reported on the RECEIVED FROM NONSTATE tab.
7	List the total Federal expenditures per the financial statement template by entering the following information: <ul style="list-style-type: none"> • Financial statement template line item name in cell B20. • Total Federal expenditures as reported on the financial statement template line item in cell E20.
8	The difference between the expenditures for Stimulus (ARRA) and Non-Stimulus as reported on the SEFA tab plus the expenditures for Stimulus (ARRA) and Non-Stimulus as reported on the RECEIVED FROM NONSTATE tab and the expenditures in the financial statement template will be calculated in cell E23. This difference should be completely reconciled before submission to DOA.
9	Begin reconciling items on line 27.

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