Comptroller's Directive No. 1-15
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. **The Office of Management and Budget (OMB) recently incorporated OMB Circulars A-21, A-87, A-89, A-102, A-110, A-122, and A-133 into a single document. The new document, now titled 2 CFR, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is located in Title 2 of the Code of Federal Regulations at http://www.gpo.gov/fdsys/pkg/FR-2013-12-26/pdf/2013-30465.pdf.**

This represents a significant change in federal regulations, and a separate DOA communication identifies DOA's responsibilities applicable to the revised guidance. It is imperative that agency personnel thoroughly review the new uniform guidance to ensure an understanding of the agency's specific responsibilities. Agencies will also need to ensure that the appropriate federal guidance is applied to each specific federal award. Further, the agency should communicate the applicable requirements to subrecipients.

The new uniform requirements became effective December 26, 2014, and applies, in general, to all new federal awards and incremental funding from the federal government after December 26, 2014. DOA has incorporated additional information to facilitate the implementation planning in the current attachment.

This attachment is similar to prior year Attachment 15.

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

Applicable agencies and requirements

All agencies must submit the Attachment 15 Questionnaire file to DOA to certify **whether or not** the agency received or disbursed Stimulus (ARRA) or Non-Stimulus Federal funds in FY 2015. Each agency receiving or disbursing federal funds must report its DUNS number as well as its EIN 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 Penny Williams at (804) 225-3804 or by e-mail at **penny.williams@doa.virginia.gov**.

If the agency received or disbursed Federal funds in FY 2015, 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 2015. No additional information is required.

Due date

August 6, 2015

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Questions and training

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

For additional information, refer to the online training available in the Knowledge Center at: **https://covkc.virginia.gov.** Click on the "Learning Center" link and then click the "Course Catalog" link. Search using the keyword "Directive" and then click the course reference link.

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 preparer is certifying that all of the questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If agency staffing does not allow for a different preparer and reviewer, please contact DOA.**

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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.xlsx* (Questionnaire File)
151Att15federal_schedules.xlsm* (Template File)
151Att15footnote.xlsx* (Footnote File)
151Att15recon-agy.xlsx* (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.

Please include **Agency Number** and **Attachment Number** in the **subject line** of the submission e-mail.

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

Do not submit paper copies of the attachment.

***Note**: These attachments are in the Excel 2007 version (.xlsx and .xlsm). If the agency has an earlier version of Excel, the files can be saved in the earlier version (.xls). If the agency has an earlier version of Excel and has problems opening the files, DOA can provide the attachment saved in an earlier version of Excel (.xls).

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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 to provide corrective action work plans (CAW) in response to Auditor of Public Accounts published reports pursuant to the following:

Wave 1 Agencies: CAPP Topic No. 10205 – Cardinal, Agency Response to APA Audit, at **http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics_Cardinal/10205.pdf**

Wave 2 Agencies: CAPP Topic No. 10205 – CARS, Agency Response to APA Audit, at **http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/10205.pdf**.

These CAWs are the basis of the resolution of prior year findings. Direct questions to Amanda Morris at **amanda.morris@doa.virginia.gov** or Rudy Burgess at **rudy.burgess@doa.virginia.gov**.

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Federal schedules. xlsm template

The federal schedules.xlsm workbook includes seven tabs within the workbook. The first six tabs contain different federal schedules and the fluctuation analysis from prior year amounts and the seventh tab is the revision control log. The tabs are located at the bottom of the screen. Clicking once on the desired tab will allow navigation to a specific federal schedule. An overview of the seven 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**

Build America Bonds (BABs) Fund subsidies recorded in CARS fund 1302 are excluded from SEFA reporting per OMB.

Effective for proposals due on or after January 14, 2013, all National Science Foundation (NSF) awards should be reported as R&D clusters on the SEFA. Due to the transition period required to expend all previous awards, institutions must evaluate all NSF expenditures to determine whether the disbursements require inclusion as an R&D cluster or should be reported separately.

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.

Continued on next page

Federal schedules. xlsm template (continued)

Note: Agencies are required to report amounts related to unknown CFDA numbers on the appropriate tab(s). For Stimulus (ARRA) federal expenditures, agencies should not use the Program Name – Unidentified CFDA Number column since all Stimulus programs have been assigned a specific CFDA number. 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. Separate lines are only allowed if the CFDA number is unknown, not identical, or both R&D and non-R&D expenditures exist. 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, **excluding** BABs recorded in CARS fund detail 1302 and expenditures reported on the **RECEIVED FROM NONSTATE** tab, made from funds received directly from the Federal Government and federal expenditures/disbursements reported on all other tabs 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 11)** 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 BE INCLUDED ON THE SEFA TAB**.

Continued on next page

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 11)** should be reported on this tab. **THESE DISBURSEMENTS SHOULD 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.

6. **FLUCTUATION ANALYSIS** tab – This tab provides a comparison of the prior year's SEFA tab to the current year's SEFA tab to identify any differences by major federal agency and requires an explanation whenever any differences are identified with a "YES" in the "Significant Variance" column.

7. **REVISION CONTROL LOG tab –** All revisions should be listed on this tab.

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. Also, ensure you have notified General Accounting if you have received BABs and activity is recorded in CARS fund detail 1302.**
- 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.
- **It is important to make sure you have checked the www.cfda.gov website to ensure that all CFDA numbers are valid for the current SEFA. Please pay close attention to CFDA programs that have been deleted or changed to an alternate CFDA number.**

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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.
- 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.xlsm file. For Stimulus (ARRA) federal expenditures, agencies should not use the Program Name – Unidentified CFDA Number column since all Stimulus programs have been assigned a specific CFDA number. 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.**

  Note: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.
- 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.xlsm 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 agencies 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 CARS for all agencies. If applicable, also ensure the reconciliation ties to the Financial Statement Template.

Continued on next page

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 manner 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 online (**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, incorporated within *2 CFR, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements* Section 200.87, 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.

Important Items-Pass-through schedules

Do not include payments to contractors under legal obligations for the purchase of goods and services on the pass-through schedules.

The medium through which payment is rendered (IAT, check, EDI, etc.) does not determine whether the relationship is contractor 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 **contractor** 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."

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Important Items-Pass-through schedules (continued)

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

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.

CONTRACTOR

- 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, Nurse Faculty Loans- #93.264, Nursing Student Loans - #93.364)	Loans receivable balances at year-end plus any administrative costs recovered.
Non-campus based loan program (Federal Direct Student Loans - #84.268)	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.xlsm 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.xlsm 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	**A column titled "Program Name - Unidentified CFDA Number" is included in each tab in the Federal Schedules.xlsm file. For Stimulus (ARRA) federal expenditures, agencies should not use the Program Name – Unidentified CFDA Number column since all Stimulus programs have been assigned a specific CFDA number. 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.** **Note: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.**

Preparing the federal schedules.xlsm 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 11 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.xlsm template; RECEIVED FROM NONSTATE tab (continued)

Step	Action
1	**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.**
2	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.**
3	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. **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 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.
5	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 amounts are returned to the non-state entity. **Expenditures/disbursements made from these funds should NOT be reported on the SEFA tab**.

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Step	Action
6	**A column titled "Program Name - Unidentified CFDA Number" is included in each tab in the Federal Schedules.xlsm file. <u>For Stimulus (ARRA) federal expenditures, agencies should not use the Program Name – Unidentified CFDA Number column</u> since all Stimulus programs have been assigned a specific CFDA number. 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.** **<u>Note</u>: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.**

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Preparing the federal schedules.xlsm 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. If the amounts reported on the DISBURSED TO STATE tab do not agree with the amounts reported on the SEFA tab, please list the appropriate information on the DISBURSEMENTS tab of the Questionnaire file.**

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.xlsm 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.xlsm file. For Stimulus (ARRA) federal expenditures, agencies should not use the Program Name – Unidentified CFDA Number column since all Stimulus programs have been assigned a specific CFDA number. 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.** **Note: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.**

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

The **DISBURSED TO NONSTATE** tab identifies Federal assistance disbursed from the agency to subrecipient non-state entities. (See page 11 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. If the amounts reported on the DISBURSED TO NONSTATE tab do not agree with the amounts on the SEFA tab, please list the appropriate information on the DISBURSEMENTS tab of the Questionnaire file.**

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.**

Continued on next page

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

Step	Action
2	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. **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	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**.
4	**A column titled "Program Name - Unidentified CFDA Number" is included in each tab in the Federal Schedules.xlsm file. For Stimulus (ARRA) federal expenditures, agencies should not use the Program Name – Unidentified CFDA Number column since all Stimulus programs have been assigned a specific CFDA number. 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.** **Note: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.**

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Preparing the federal schedules.xlsm 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.

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Preparing the federal schedules.xlsm template; SEFA tab (continued)

Step	Action
4	**A column titled "Program Name - Unidentified CFDA Number" is included in each tab in the Federal Schedules.xlsm file. For Stimulus (ARRA) federal expenditures, agencies should not use the Program Name – Unidentified CFDA Number column since all Stimulus programs have been assigned a specific CFDA number. 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.** **Note: In instances where disbursements were made from inactive CFDA numbers, provide the inactive CFDA number.**
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 federal schedules.xlsm template; Fluctuation Analysis tab

The **FLUCTUATION ANALYSIS** tab**.**

Instructions for preparing the **FLUCTUATION ANALYSIS** tab are in the table below.

Step	Action
1	Click on the **FLUCTUATION ANALYSIS** tab. This tab will identify fluctuations in the expenditure amounts reported on the current SEFA tab compared to the prior year SEFA tab. The total SEFA dollar variance is provided in the top section of the tab.
2	In the lower portion of the tab, a fluctuation is provided for each major federal agency category between the current and prior year SEFA tab expenditure amounts. For example, 10.xxx represents all expenditures from the SEFA tab within the federal agency, U.S. Department of Agriculture. A "significant variance" is identified, whenever a "YES" is displayed in the "Significant Variance" column and requires that an explanation of the variance be provided. All SEFA amounts for the current and prior year auto-populate in the appropriate federal agency fields (10.XXX, 11.XXX, etc.). **You do not need to enter any current or prior year SEFA expenditure amounts.**
3	For the Variance explanation on the **FLUCTUATION ANALYSIS** tab, If "YES" is displayed in "Significant Variance" column, explain any significant increase or decreases in the major federal agency categories. Compare the prior year's SEFA tab to the current year's SEFA to identify any individual program differences for the major federal agency where an explanation is required. It will be helpful to have a copy of the prior and current year SEFA tab submissions to identify programs that are new or no longer being used in the current year SEFA tab submission. Include detailed CFDA #s and/or other information to explain any significant changes identified. **It is not sufficient to explain that a specific CFDA had increased expenditures without providing a reason why the program expenditures increased or decreased.**

Continued on next page

Preparing the federal schedules.xlsm template; Fluctuation Analysis tab (continued)

Step	Action
4	**It is important to make sure you have checked the www.cfda.gov website to ensure that all CFDA numbers are valid for the current SEFA. Please pay close attention to CFDA programs that have been deleted or changed to an alternate CFDA number.**
5	Valid explanations may include that a program is no longer in use or a new program has been added in the SEFA year being reported.

Preparing the footnote.xlsx 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. Prior year total and variance columns have been added to each footnote tab for comparison purposes. If there are significant variances, please email Penny Williams at penny.williams@doa.virginia.gov with an explanation.

Capitalization Grants for State Revolving Funds footnote:

- Department of Environmental Quality
- Department of Health

Donation of Federal Surplus Personal Property footnote**:**

- Department of General Services

Food Distribution Programs footnote**:**

- Department of Agriculture and Consumer Services
- Department of Corrections
- Department of Juvenile Justice
- Department of Behavioral Health and Developmental Services
- Virginia School for the Deaf and the Blind

Continued on next page

Preparing the footnote.xlsx template (footnote file) (continued)

Childhood Immunization Grants footnote**:**

- Department of Health

Emergency Unemployment Benefits footnote**:**

- Virginia Employment Commission

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 2015 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.xlsx 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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Reconciliation of the Schedule of Expenditures of Federal Awards

The recon-agy.xlsx 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 966 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-agy.xlsx 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	Select the GLA 901 worksheet in the recon-agy.xlsx 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: • Expenditures (GLA 901) on line 19 **Do not add or delete any line items in this CARS section.** Instead, any additional items should be listed in the reconciling items section. A line item has been added to the reconciling items section to include any BABs recorded in fund detail 1302, if applicable.
2	Select the GLA 902 worksheet in the recon-agy.xlsx 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
3	Select the GLA 966 worksheet in the recon-agy.xlsx 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 966) on line 21
4	Select the GLA 989 worksheet in the recon-agy.xlsx 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 22

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Preparing the recon-agy.xlsx template for accounting system (continued)

Step	Action
5	Select the GLA 993 worksheet in the recon-agy.xlsx 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 993) on line 23
6	Select the SYSTEM worksheet in the recon-agy.xlsx file.
7	In cell E11, enter the total Non-Stimulus Federal Expenditures amount as reported on the **SEFA** tab**.**
8	In cell E12, enter the total Stimulus (ARRA) Federal Expenditures (excluding BABs recorded in fund detail 1302) amount as reported on the **SEFA** tab**.**
9	In cell E13, enter the total Non-Stimulus Federal Expenditures amount as reported on the **RECEIVED FROM NONSTATE** tab.
10	In cell E14, enter the total Stimulus Federal Expenditures amount as reported on the **RECEIVED FROM NONSTATE** tab.
11	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 reported on the RECEIVED FROM NONSTATE tab** and the expenditures in CARS will be calculated on line 27. **This difference should be completely reconciled before submission to DOA.**
12	Begin reconciling items on line 30.
13	Enter a brief description for each reconciling item in Column A. Enter the dollar amount in Column E. See the following examples: Cash Transfers Out (GLA 983) – expenditures not error corrections $XXX Nonmonetary disbursements $XXX Indirect Costs (GLA 975) $XXX BABs recorded in fund detail 1302 $XXX (The agency may or may not have the reconciling items listed above.)

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Preparing the recon-agy.xlsx template for accounting system (continued)

Step	Action
14	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 27). **If these amounts do not equal, further investigation is required because DOA will not accept incomplete or improper reconciliations.**
15	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 or if specifically requested by DOA.

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Preparing the recon-agy.xlsx 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-agy.xlsx 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 Non-Stimulus Federal Expenditures amount as reported on the SEFA tab.
4	In cell E13, enter the total Stimulus (ARRA) Federal Expenditures (excluding BABs recorded in fund detail 1302) amount as reported on the **SEFA** tab**.**
5	In cell E14, enter the total Non-Stimulus Federal Expenditures amount as reported on the **RECEIVED FROM NONSTATE** tab.
6	In cell E15, enter the total 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: • 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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Preparing the recon-agy.xlsx template for financial statement template (continued)

Step	Action
10	Enter a brief description for each reconciling item in Column A. Enter the dollar amount in Column E. See the following examples: Cash Transfers Out (GLA 983) – expenditures not error corrections $XXX Nonmonetary disbursements $XXX Indirect Costs (GLA 975) $XXX BABs recorded in fund detail 1302 $XXX (The agency may or may not have the reconciling items listed above.)
11	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 the financial statement template (cell E21). **If these amounts do not equal, further investigation is required because DOA will not accept incomplete or improper reconciliations**.
12	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 or if specifically requested by DOA.