

**STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2013**

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**STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
Schedule of Federal Awards (SEFA)
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SEFA CONTROL SHEET

1. Expenditure of Federal Awards – Form A
2. SEFA Grant Report –Report B
3. Federal Funds Expended – Form C
4. Amounts Provided To Subrecipients – Form D
5. Student Loans and Student Loan Guarantees – Form E
6. Other Federal Non Cash Assistance – Form F
7. Footnote Information – Form G

Form Completed	Form Not Completed

I have received the SEFA Package for fiscal year ended June 30, 2013.

Date: _____

Agency: _____

Name Printed: _____

Signature and Title: _____

Instructions

1. For each SEFA form listed above, check the appropriate box to indicate whether the form was **completed** or **is not applicable** to your agency. Mail this form along with your completed SEFA form(s) **by September 30, 2013** to: anthony.torcia@ct.gov .

**STATE OF CONNECTICUT
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Section II - Frequently Asked Questions and Answers:

1. Q. What is *The Schedule of Expenditures of Federal Awards (SEFA)*?

This is a supplementary statement to the State's financial statements listing all federal awards expended by Catalog of Federal Assistance Number CFDA for a fiscal year.

2. Q. Am I required to submit a SEFA response if the agency does not expend any federal awards during the state's fiscal reporting year?

Yes, each agency is required to submit a response. If no federal awards are expended for the current reporting year, then submit a response and certify that no federal awards were expended.

3. Q. Which expenditures should be included in the SEFA?

- Include expended awards received (cash and noncash) from the federal government, or as a subrecipient.
- Do not include expenditures which are not reimbursable by the federal government or which make up the state share of the program.

4. Q. What is a Federal Award?

This is federal financial assistance received directly from federal agencies or indirectly from pass-through entities. It does not include contracts used by the federal government to procure goods and services for its own benefit from a state agency in a vendor capacity.

5. Q. When is a Federal Award Expended?

The award is expended when the funds are disbursed. Federal award expenditures include the following:

- Expenditure transactions of grants, cost reimbursement contracts and cooperative agreements
- Disbursement of funds to a subrecipient
- Use of loan proceeds under loan and loan guaranteed programs
- Receipt of federal and surplus property
- Receipt or use of program income
- Distribution or consumption of commodities
- Insurance contracts in force during the fiscal reporting year
- Disbursements of amounts entitling the non-federal entity to an interest subsidy
- Distribution of vaccine items
- Free rent if provided in connection with a federal award

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Section II - Frequently Asked Questions and Answers: Continued

6. Q. Should the SEFA include non-cash expenditures as Federal Award Expended?

Yes, if provided in connection with a federal award. All noncash award expenditures must be reported as nonmonetary. Some examples of the federal non-cash awards are:

- Insurance: The fair market value of insurance contract at the time of receipt, or the assessed value provided by the federal agency
- Free Rent: The fair market value at the time of receipt, or the assessed value provided by the federal agency as part of an award to carry out a federal program
- Commodities, surplus property, donated property and vaccine items distributed during the current year should be valued at the fair market value at the time of receipt, or the assessed value provided by the federal agency as part of an award to carry out a federal program.
- Loans and loan guarantees: valuation amounts are considered federal awards expended.

7. Q. What Loan and Loan Guarantees valuations should be reported as expended federal awards?

The following are considered federal awards expended:

- The amount of value of new federally funded loans and loan guarantees made or disbursed to students during the fiscal year.
- Loan balances from the previous years for which the federal government imposes continuing compliance requirements plus administrative costs recovered from the federal government under the student loan programs including any interest subsidy.

Prior year's loans and loan balances not made by the institution of higher education should not be included in the current year SEFA because the lender accounts for the prior year balances.

8. Q. What is a CFDA number?

The CFDA number refers to the five digit number in the Catalog of Federal Domestic Assistance assigned by the relevant federal agency. Include "ARRA" after the CFDA number to identify American Recovery and Reinvestment Act programs. The first two numbers of a CFDA number identify the federal agency and the last three digits identify the specific agency program. A listing of the CFDA numbers and information can be found on the internet link (<https://www.cfda.gov>). For federal assistance that does not have an official CFDA number, but the award has a contract number or a grant number, report the first two numbers of the Federal Agency followed by the contract number or grant number. For example, if the funds from federal agency Department of Veterans Affairs were passed from a private external provider with a contract number of "PO 19-C19016", the constructed CFDA number is "64.PO 19-C19016". If the grant has no contract number or grant number and the provider id is "C12P11266" the constructed CFDA is "64.C12P11266". See Section VI for the Federal Agency Two Digit Prefix List. In addition, you must also report a description for the grant program without an official CFDA number.

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Section II - Frequently Asked Questions and Answers: Continued

9. Q. How should a CFDA number be reported on the Core-CT accounting system?

On the Core-CT accounting system a CFDA (attribute) number on a federal grant should be established in Core by submitting Chartfield Maintenance forms. Refer to CT link: <http://www.core-ct.state.ct.us/financials/chartfield/Default.htm> for the detail instructions. Do not establish a CFDA number for the payment contract of services or goods that are for the direct benefit of a federal agency.

10. Q. Do you need to report the DUNS number?

Yes, if the number was used by your agency when you applied for and were awarded federal funds by a federal agency. The number is on the grant award document issued to you by the federal agency. Please review and certify the number with your response. If your agency does not have a DUNS number certify as such with your response.

11. Q. Do I need to report the (EIN) Employer Identification Number?

Yes, since the State is required to submit its identification numbers with the Report filed with the Federal government, each agency (department) must report their EIN number(s) assigned by the IRS. State agencies with multiple EIN numbers, must report all their EIN numbers. If an agency does not have an EIN number certify as such with your response.

12. Q. Can revisions be made to the original submitted report?

Yes, if an error was made and a revision is necessary, contact the Office of the Comptroller BFA Division via email. The Office of the Comptroller compiles the unaudited data received from the agencies, and then, forwards these files to the State Auditors.

13. Q. What are: total expenditures, State matching & interagency grant transfers and net expenditures?

See Section IV SEFA Reporting of the SEFA instructions for the explanation of these categories.

14. Q. What is a sub-award for reporting Federal Pass through Funds Received SEFA Form C?

Sub-awards are pass-through grants received and expended during a fiscal reporting period. The agency amounts reported as pass through expenditure amounts on SEFA Form C by CFDA cannot exceed the reported expenditures by CFDA on the agency's SEFA Expenditures reported on Form A or Reported B.

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Section II - Frequently Asked Questions and Answers: Continued

15. Q. Who is a sub-recipient for reporting on SEFA Form D Amounts Provided to Subrecipients?

Only the amounts provided to external non-state subrecipients should be included as expenditures on the SEFA Form D. Do not include regular expenditures of a grant to procure products or services on this schedule. Examples of external subrecipients are municipalities, private entities, etc.

16. Q. What is a grant transfer (GT) transaction?

The State Accounting Manual (SAM) refers to transfers of grants among state agencies as: the giving of a grant to another state agency between two appropriations of a single agency similar to giving a grant to an outside agency. This involves the passing of authority to make expenditures. The subrecipient State agency will report the expended grant funds on the agency's SEFA schedule. When a State agency receives Federal monies and redistributes/returns such monies to another State agency, the Federal financial assistance does not include expenditures to another state agency.

17. Q. For reported GT expenditures on the SEFA do State agencies need to specifically analyze the GT's to determine if they are subtracted/added correctly?

Yes, each agency must analyze all their GTs for proper SEFA reporting, and report expenditures net of pass through amounts to state agencies. Every GT which is removed from the agency's gross expenditures by CFDA must be reviewed by the agency. These "GTs" are backed out so as not to double count the expenditure on the State's SEFA. Additionally, the subrecipient state agency is responsible for reporting the expended grant funds.

18. Q. Who is responsible to ensure that the reported grant expenditures have the correct CFDA number?

The agency receiving the award is responsible to report the federal grant expenditure with the correct Catalog of Federal Domestic Assistance Number.

19. Q. If an expenditure adjustment is made to the figures on a SEFA Forms C, D, E and F, are adjustments required to the SEFA Expenditure Schedule?

Yes, if an expenditure adjustment is made on forms C, D, E and F, the change must also be reflected on the applicable SEFA Expenditure Form A or Report B.

20. Q. Do I need to disclose federal student loan information on SEFA Form E and also include the non-cash assistance expenditure in the SEFA Expenditure of Federal Awards Form A?

Yes, the non-cash assistance amounts disclosed on SEFA Form E "Student Loans and Student Loan Guarantees" must also be reported on SEFA Expenditure of Federal Awards Form A.

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Section II - Frequently Asked Questions and Answers: Continued

21. Q. Does a Higher Ed state agency need to disclose the year end the student loan balances for the SEFA?

Yes, OMB circular A-133 § 310(b) (6) requires that loans or loan outstanding at year end be included in the SEFA schedule or as a note to the Schedule. Therefore, on Form E include the loans outstanding if a continuing compliance requirement is applicable (see Section IV and V sample Form E for more details).

22. Q. Do I need to disclose other non-monetary financial assistance?

Yes, use form F to disclose other noncash assistance such as free rent, food commodities, vaccines items, donated property and surplus property. The value of this non-monetary assistance must also be reported on SEFA Form A.

23. Q. How do I determine the federal value of food commodities as non-monetary assistance?

Run the CT Food distribution Entitlement/Bonus Summary Report for **July 1, through June 30** of the applicable year as soon as the information is available. The state distributing agency (SDA) should disclose the amounts by CFDA on Form "F" and attached a copy of the generated Entitlement Bonus/Summary Reports to Schedule F. Also enter the expenditure value of this non-monetary assistance on SEFA Expenditure of Federal Awards Form A (see Section IV sample Form F).

24. Q. Do I need to provide addendum footnote information with the SEFA package?

Yes, use SEFA forms; E, and G to report the required note information (see Section V sample forms for more details).

24. Q. For research grants, do I need to provide the federal agency and major subdivision?

Yes, per OMB Circular A-133 Subpart C, § 310, (b) (1) "R&D, total Federal awards expended must be listed by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services." Refer to the link: http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf for more details. You can refer to the link: <https://www.cfda.gov> to determine the major subdivision within a federal agency.

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Section III- SEFA Instructions and Guidance:

The SEFA packages provided by the agencies are compiled by the Comptroller's Office to report the SEFA for Connecticut as an entity. This information is critical to the Single Audit prepared by the Auditors of Public Accounts. For federal programs that are subject to a separate audit by an Independent Public Accountant (IPA) in compliance with OMB Circular A-133, submit a copy of the most recent A-133 audit report, and DO NOT include these expenditures. As part of the SEFA year-end reporting, each agency receiving federal assistance is responsible to properly and accurately transmit this information to the Comptroller's Office using the following reports in excel format:

1. **Expenditure of Federal Awards Form A** -This form should be used by agencies with federal grant expenditures that are not recorded in the State's Core-CT accounting system or for grant expenditures which are not recorded on the Federal Grant Report (SEFA) CTF13932. The Form reports expenditures by CFDA (see to Section IV for detail instructions and data to be included on this form). If an agency has grants classified by federal sponsoring agencies as (R) research and (NR) non research grants, prepare a separate schedule for each grant type. DO NOT include federal grant programs subject to a separate audit by an Independent Public Accountant.
2. **Federal Grant Report B** - This grant expenditure report is produced for agencies that have grant activity in the Core-CT accounting system. The report details grant expenditures in the State's restricted funds 12060 and 12062. Inter-departmental grant transfers are noted and subtracted from the (total) gross expenditures. Each agency is responsible to review this report including inter-departmental grant transfer amounts that are subtracted by CFDA, and certify the net expenditures on this report. Furthermore, the accuracy and completeness of the data in the report is the responsibility of each agency expending federal funds.
3. **Federal Pass-through Funds Expended C** - A pass-through schedule must be submitted with your report if indirect federal funds were received and expended during the fiscal year. Enter the expenditures of federal assistance received as a pass-through award from a state agency on one column and **external** entities such as local governments or non-profit organizations on another column. List the federal awards by CFDA in numerical order. Just make sure to only report the amounts expended on this SEFA form. If your agency does not receive indirect federal awards, submit this form and certify this Form as none.
4. **Amounts Provided to Subrecipient Form D** On this report list by CFDA number federal (sub-awards) amounts provided to external entities. External entities are defined as municipalities, private entities, nonprofits, school districts. Exclude Federal agencies and State of Connecticut agencies on this report. Federal awards passed to other State of Connecticut agencies are not considered subrecipients organizations for this report (see also the SEFA reporting instructions in Section IV).
5. **SEFA Disclosures: Student Loans and Student Loan Guarantees, Federal Noncash Assistance and Addendum information** - Report the detail information on the applicable **Form E, F and G**. The expenditures are incorporated into the SEFA, and the information is also used for the note disclosures that accompany the State's Schedule of Expenditures of Federal Awards. These items should be reported in excel format and by interdepartmental memo with a brief disclosure see Section 4.5 and Section 4.6 for the information needed.

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Section IV - SEFA Reporting:

1. Expenditure of Federal Awards Form A -This form should be used by agencies with federal grant expenditures that are not recorded in the State's Core-CT accounting system or for grant expenditures which are not recorded on the Federal Grant Report B (SEFA) CTF13932.

When completing this form, all transactions recording expenditures must be considered including transfer transactions which do not generate checks and the application of statewide indirect cost overhead and fringe benefits for the payroll expenditures process. In those programs where funding is supplied for autonomous checking accounts, the funds authorized but not expended and reported to the Comptroller's Office as "Cash in Custody" shall be a reduction on this form for the appropriate accounting string. Furthermore, for those programs where additional amounts are collected from federal programs, such as state services provided to program participants at state agencies or facilities, and the amounts are not reported as federal expenditures at the servicing facility, an adjustment shall be shown. DO NOT include "interim financing activity". If a state agency expends research and non-research grants, separate expenditure reports must be submitted and subtotaled for the research and the non-research grants.

Column 1 Accounting String, Fund-Agency-SID: Refers to the coding on the Comptroller's records from which the expenditures were made. For higher educational institutions not recording their grants on the Comptroller's Core-CT accounting system, use the Agency ID, SID and Fund code listed in Section VII of the instructions.

Column 2 Major Sub Division of Federal Agency: For all research grants, list the major subdivision within the federal agency. For example, the National Institutes of Health is a major subdivision in the Federal Department of Health and Human Services. This required content is per the OMB Circular A-133.

Column 3 Grant Type: "NR" or "R" is determined by the Federal sponsor, and the designation refers to the purpose of the CFDA grant and not to the State SID type. The federal grant type is either "NR" non-research grant or "R" research grant.

Column 4 CFDA Number: Refers to the five digits of the Catalog of Federal Domestic Assistance Number which was assigned by the relevant federal agency of the program. If the CFDA Number cannot be obtained, use the first two digits to identify the federal agency followed by the contract number. If no contract number exists use the provider ID. For example, if the funds were received from the Federal granting agency Department of Education with a **contract number of 0432001CT**, use **84.0432001CT**, and if no contract exists and the **provider ID is "C12P11266"**, use **84.C12P11266**. Refer to Section VI of the instructions for a listing of the two digit prefixes of the Federal agencies.

Column 5 ARRA Program: Insert "ARRA"– in this column to identify American Recovery and Reinvestment Act programs. If both ARRA and non ARRA programs are expended for the same CFDA number, you must report ARRA expenditures in their own row because the recovery act requires recovery expenditures to be identified separately from other federal grant programs.

Column 6 Total Expenditures: Include the combined allowable amounts expended for direct and indirect costs, amounts provided to subrecipients and pass-through awards expended.

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Section IV - SEFA Reporting: Continued

1. **Expenditure of Federal Awards Form A -Continued**

Column 7 State Matching & Interagency Grant Transfers – If agency grant transfers and state matching amounts are included in total expenditures, include these amounts in this column. The State Accounting Manual refers to transfers of Grants between State Agencies as: the giving of a grant to another state agency or between two appropriations of a single agency similar to giving a grant to an outside agency. This involves the passing of authority to make expenditures as contrasted with the payment to another for goods and services (Purchase and Sale) or an inter-agency rearrangement of expenditures (corrections or temporary financing).

Column 8 Net Expenditure -This is the figure that will be reported in the State’s Schedule of Federal Awards by CFDA. Transfers of Federal assistance between State agencies should be reported in the SEFA once for Connecticut as an entity. The receiving state agency will report federal expenditures on the SEFA expenditure report when it expends the federal assistance. Transfers out to state agencies and state matching grants should be subtracted from the total expenditures to compute Net Expenditures. The sending and receiving agencies shall use the same CFDA number on the transfers.

Column 9 Higher Educational Agencies (CSU, CCC, UHC and UOC) - Report expenditure by CFDA for pass-through grants received prior to July 1, 2011 from Connecticut non-higher educational agencies but expended in the current reporting period.

Column 10 If Col. 4 has a reconstructed CFDA number instead of an official CFDA number, insert the description of the grant program.

Report Totals: Expenditure totals by CFDA must be submitted as an excel file. If your agency has research and non-research grants, report subtotals for research and for non-research grants. No official number CFDA number exists, insert column 10 and provide the description of the grant program.

2. **Expenditures reported on Federal Grant Report B**

For grants recorded on the Core-CT accounting system in restricted funds 12060 and 12062 a Federal Grant Report was produced. This schedule along with the SEFA package was sent to the applicable agencies.

Agencies are responsible for reporting correct federal grant expenditures on the Federal Grant Report. Inter-departmental transfers out including the return of unspent funds should be noted and backed out from total expenditures by CFDA on the Federal Grant Report if these items have not already been subtracted. Agencies are responsible for accuracy and completeness of the reported net figures. Net expenditures by CFDA will be reported figures in the State’s SEFA. Each agency must certify the information via email to the Comptroller’s office.

- If **corrections are not required**, certify the report as **no changes** and attached the excel file(s) to your email.

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Section IV - SEFA Reporting: Continued

Expenditures reported on Federal Grant Report B – Continued

- **If corrections are required**, note and highlight them directly on the excel file(s) sent to your agency. The agency is required to detail the additions and subtractions by CFDA. The corrected **Federal Grant Report B** must be certified and submitted in an excel format by the agency. These procedures will ensure that the intended corrections are made, provide a uniform method of processing the changes and provide an audit trail.
- Use Expenditure of Federal Awards Form **A** to report federal grant expenditures which are not included in the Federal Grant Report B.

3. Federal Pass-Through Funds Expended - Form C

While applicable to all state agencies, the Pass-Through Schedule is primarily intended for higher educational agencies. On this form report federal funds that your agency expended which were received as a sub-recipient from an entity other than the federal government. This report shall include the following for each grant program: **1. Grant Type; 2. Major Subdivision of Federal Agency; 3. CFDA Number; 4. ARRA** to identify Recovery Act programs; **5. SID; 6. Pass-through Source/Grantor** to identify the name of the grantor; **7. Grantor's Identifying Number** assigned by pass-through entity; **8. Total Expended Amount, 9. External Entity Exp. Amount; 10. CT State Agency Exp. Amount** (see the sample Form C on Section V).

4. Amounts Provided to Subrecipients Schedule - form D

This schedule details the amount provided as sub-awards to external entities, and is required of all agencies. External entities are defined as municipalities, private entities, and exclude Federal agencies and Connecticut State agencies. For those agencies which pass-through Federal awards to external entities that are not recorded on the Core-CT accounting system or are not recorded in Core-CT funds 12060 and 12062, report federal pass-through grant funds to external entities on the Amounts Provided to Subrecipients Form D (see the sample form on Section V and SEFA blank forms). All pass-through amounts to external subrecipients must also be included as expenditures in the total grant expenditure amounts by CFDA program.

A Subrecipients Schedule was produced for grant transactions coded to account 55050 in Core-CT accounting system restricted funds 12060 and 12062.

The procedures below will assure that the intended corrections are made, provide a uniform method of processing the changes and provide an audit trail.

- **If corrections are required**, note and highlight them directly on the original produced excel file(s). The corrected schedule must be submitted in an excel format, with the agency certification.
- **If an agency submits a corrected report**, the agency is required to provide a detail listing of the additions and subtractions by CFDA needed on the original OSC produced SEFA **Amounts Provided to Subrecipients Form D**.
- **If corrections are not required**, certify the reports with as “No Changes” and attached the excel file(s) to your email.

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Section IV - SEFA Reporting: Continued

5. Student Loans and Student Loan Guarantees Form E, and Other Federal Non Cash Assistance Form F

Report all non-cash items changing hands between the federal government and third parties where the state agency is an active participant. The non-cash items include, but are not limited to, federal surplus commodities distributions, vaccine distributions, federal surplus property received, the value of insurance provided, and federal loan guarantees (e.g., 84.038 Federal Perkins Loans, 84.268 Federal Direct Student Loans, 93.264 Nurse Faculty Student Loans, 93.364 Nursing Student Loans and 93.342 Health Professions Student Loans). See also Section V Sample Forms **Disclosure Checklist Form E on student loans and Form F and Other Non-Cash Assistance** for how to report these items including the format with a brief description of the federal agency involved and a dollar value for the fiscal year ended.

Per General Service Administration policy, **CFDA 39.003 Donated Federal Surplus**, property should be valued at the fair market value (FMV) at the time of receipt. The fair market value percentage of 23.68 percent is effective beginning in the federal fiscal year 2011. This FMV expressed as 23.68 percent of original acquisition cost (federal agency assessed value) is to be used only for purposes of the Single Audit Act.

6. Supplement information required for the State's SEFA Form G:

If your agency has expenditures for the federal programs listed below use the SEFA excel form G and enter the dollar amounts.

a. (WIC) CFDA 10557 Special Supplemental Nutrition Program for Women, Infants, Children

The WIC Program includes cash rebates received from milk, infant formula and cereal manufacturers in the amount of \$_____ on the sales of formula and cereal to participants in the *U.S. Department of Agriculture's WIC program (10557)*.

In addition, the WIC program collected \$_____ in fines and penalties that were subsequently also used to increase WIC program benefits to more participants in the *U.S. Department of Agriculture's WIC program (10.557)*.

b. HIV Care Formula Grants: CFDA 93.917

For the fiscal year ended, HIV rebates amounts of \$_____ were provided by private pharmaceutical companies. *HIV Care Formula Grants (93.917)*

c. Child Support Enforcement CFDA 93.563

The State received \$_____ through withholding of a portion of various collections received by the state through the process of implementing the Child Support Enforcement Program.

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Section V - Sample Forms

Please read all the instructions before completing and sending the forms because we have made a number of changes. For an excel version of the blank forms refer to the excel SEFA forms file attached to the email. The sample forms below indicate the information to be reported.

Expenditure of Federal Awards Form A - SAMPLE
--

Read the instructions below and Section III and IV before completing this form. This report must be submitted in excel format.

Notes: on Form A

- a. **Read** the instructions **before** completing this form.
- b. **Column 9** pertains only to: (CCC, CSU, UHC & UOC) - Enter grant funds received before July 1, 2011 from Connecticut Non-higher educational agencies and expended in the current reporting period.
- c. Do not enter grant expenditures on this schedule that are reported on Core Federal Grant Report (SEFA Schedule "B").
- d. Report expenditure amounts on this schedule disclosed on Forms E & F.
- e. Group and total expenditures by Type Research (R) and Non-Research Grants (NR) and list by CFDA in numerical order.
- f. The grant type refers to the Federal agency award designation of research (R) or non-research (NR).
- g. **On column 2** for all research grants list the major subdivision within the federal agency. For example, National Institutes of Health is a subdivision in the federal agency Department of Health and Human Services. If there is no major subdivision of a Federal agency, note as "NA".
- h. On Col 10 if a reconstructed CFDA is used on col 4 because no official CFDA exists, insert column 10 and provide the description of the grant program.
- i. Certify the report by entering name and date.

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SEFA Form A

**STATE OF CONNECTICUT
Expenditure of Federal Awards**

State Agency/Department: OPM20000 Office of Policy and Management

Fiscal Year Ended: June 30, 2013
DUNS NUMBER: 125625432
EIN : 06-XXXXXXX

1	2	3	4	5	6	7	8	9
Accounting String (Fund Agency-SID)	Major Sub Division of Federal Agency	Grant Type	CFDA NUMBER	“ARRA” Recovery Program	TOTAL EXPENDITURE	Less: State Matching Funds & Inter-Agency Grant Transfers	Net Expenditures (Total less GT and state matching funds)	Higher Ed AGY Additional Info (see instructions)
12060-OPM-20233	Office of Special Education and Rehabilitative Services	R	84173		100,000.00	50,000.00	50,000.00	
12060-OPM-20649	Office of Postsecondary Education	R	84275		225,000.00	35,000.00	190,000.00	
12060-OPM-21255	National Institutes of Health	R	93077	ARRA	50,000.00		50,000.00	
TOTALS					\$375,000.00	\$85,000.00	\$290,000.00	\$0.00

Certified By: Tony	Testa	Date: 8/15/13
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Section V Sample Forms - Continued

Federal Pass-Through Funds Expended	Form C - SAMPLE
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Notes: This report must be submitted in excel format.

- a. **Read** the instructions **before** completing this form.
- b. Also include the expenditure amounts in this Form on either the Grant Report B or Expenditure Form A.
- c. Do not include grants received directly from Federal agencies on this schedule.
- d. List the CFDA numbers in numerical order.
- e. If your agency does not receive indirect federal awards mark this schedule as none.
- f. The schedule must be submitted in excel format.
- g. The **grantor's identifying** number is required only for external entities pass-through amounts.
- h. For the **State Agency/Department** report the state agency Core-CT Department ID
- i. The grant type refers to the federal agency award designation of research (R) or non-research (NR).
- j. **On column 2:** report the major subdivision within the federal agency for research grants. If there is no major subdivision of a federal agency, note as "NA".
- k. Certify the report by entering name and date.

SEFA Form C									
Federal Pass-Through Funds Expended									
State Agency/Department: XXXXXXXX XXXXXXXXXX									
Fiscal Year Ended: June 30, 2013									
1	2	3	4	5	6	7	8	9	10
Grant Type	Major Sub Division of Federal Agency	CFDA Number	Recovery Program	SID	Pass-Through (Source/Grantor)	Grantor's Identifying Number	Total Expended Amount	External Entity Amount	CT State Agency Amount
R	Office of Community Planning and Development	14235		40001	Empower New Haven, Inc.	AGR 1-1-03	180,258.46	180,258.46	
R	Employment Training Administration	17259	ARRA	40001	Eastern CT Workforce Inv.	LTR 2-28-06	5,276.03	5,276.03	
R	NA	47076		40001	UCONN		33,999.24		33,999.24
	Report Totals						219,533.73	185,534.49	33,999.24

Certified By: Tony	Testa	Date: 8/15/13
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STATE OF CONNECTICUT
OFFICE OF THE STATE COMPTROLLER
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Section V Sample Forms - Continued

Amounts Provided to Subrecipients – SAMPLE	SEFA Form D
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STATE OF CONNECTICUT
Amounts Provided to Subrecipients

State Agency/Department:	XXXXXXXX	University of XXXXXX
Fiscal Year ended: June 30, 2013		

Fed Grant Type	SID	CFDA Number	ARRA	Amount Provided
NR	40001	10200		10,000.00
NR	40001	10200	ARRA	1,000.00
NR	40001	10309		19,500.00
NR	40001	10680		32,500.00
NR	40001	10500		20,000.00
	Grand			83,000.00

Notes:

- a. **Read** the instructions before completing this form.
- b. **Include only** federal expenditure awards passed to external entities on this schedule.
- c. ARRA awards must be separately identified on this schedule.
- d. Prepare a separate schedule for "R" research grants and "NR" non-research grants.
- e. List the CFDA numbers in numerical order.
- f. Include the amounts listed on this form in the total expenditure amounts on form A or Report B.
- g. If your agency was provided Amounts Provided to Subrecipients schedule for grants in funds 12060 or 12062 see Section IV, 4 of the instructions.
- h. **Certify** the report by entering name and date.

Certified By: Tony Testa Date: 08/15/13
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**STATE OF CONNECTICUT
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Section V Sample Forms - Continued

Disclosure Checklist SEFA Form E: Student Loans and Student Loan Guarantees

If your agency has (1) Student Loans and Student Loan Guarantees submit SEFA Form E

- (1.) **SEFA Form E Student Loans and Student Loan Guarantees** – Per OMB Circular A-133, Subpart B, §205 (b) include only administrative costs for loan and loan guarantee programs, loan distributions, and the balances of the previous year’s outstanding student loans and loan guarantees when determining the federal awards expended during the year. In addition, OMB Circular A-133, Subpart C, § 310 (b) (6) requires that loans or loan outstanding at year end be included in the schedule or as a note to the schedule.

List the following data:

- **1** CFDA Number
- **2** Dollar amount of new loans disbursed during the fiscal year
- **3** Cost of administrative allowances received, any interest subsidy or cash
- **4** Indicate if the program has continuing compliance requirement
- **5** Beginning of the year the Loan Balance
- **6** Expenditure Amount to be included on SEFA Form A
- **7** Loan Balance outstanding at end of the year

Federal grant programs administered by third parties are: CFDA # 84.032 “Federal Family Education” and CFDA #84.268 “Loans and Federal Direct Student Loans”. For these two programs include only the amounts of new loans made to students.

OMB Circular A-133 – An example of a prior year’s loan balance in determining the total loans expended follows. If a federal lender requires, on an ongoing basis that a certain percentage of a building be rented to low income residents; then, it may be necessary to include the prior year’s loan balance. If uncertain contact the federal agency.

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Section V Sample Forms - Continued

Student Loans and Student Loan Guarantees – SAMPLE

Student Loans and Student Loan Guarantees	SEFA Form E
State Agency/Department: XXXXXXXXX University of XXXXXX	
Fiscal Year Ended: June 30, 2013	

1	2	3	4	5	6	7
CFDA Number	New Loans Disbursed	Administrative Allowances	Continuing Compliance	Beginning Loan Balance	Amount SEFA Form A	Loan Balance End of Year
84032			No	N/A		N/A
84038	1,786,616.00	89,330.00	Yes	13,012,046.29	14,887,992.29	13,500,000.00
84268	162,015,950.00		No	N/A	162,015,950.00	N/A
93264	172,300.00		Yes	141,080.22	313,380.22	360,000.00
93342			Yes	352.00	352.00	0.00
93364			Yes	19,100.80	19,100.80	10,000.00
93408			Yes	208,761.00	208,761.00	199,000.00

Notes:

- a. **Read** the instructions before completing this form.
- b. **Also report** student loans amounts from column 6 **Form A** - Expenditure of Federal Awards.
- c. **Enter** beginning and ending student loan outstanding if continuing compliance is required.
- d. **Certify** the form by signing and entering date.

Certified By: Tony	Testa	Date: 08/15/13
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**STATE OF CONNECTICUT
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Section V Sample Forms - Continued

(2) **OTHER FEDERAL NONCASH ASSISTANCE** Use **Form F** to report (Free rent, food commodities, vaccine items, donated property and surplus property) **with the following data:**

- 1 CFDA Number
- 2 Amount of value received Direct Federal non-monetary assistance
- 3 Type of Assistance
- 4 Indirect amount received from an external subrecipients
- 5 Total amount of financial assistance to be also included on **Form A**
- 6 External pass-through organization if applicable
- 7 External Subrecipient Tax ID - If the pass-through organization is an external entity
- 8 Value determined per - Fair market value at time of receipt or assessed value provided by the federal agency (Fed. AGY).

Other Federal Non-Cash Financial Assistance	Sample
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SEFA Form F

Other Federal Non-Cash Financial Assistance
State Agency/Department: XXXXXXXX
Fiscal Year Ended: June 30, 2013

1	2	3	4	5	6	7	8
CFDA Number	Amount Direct Fed. Assistance	Type of Assistance	Indirect Amount Eternal Subrecipients	Total Amount for SEFA Form A	External Pass-Through Organization	External Subrecipients ID	Value Per
66034	65,000.00	Equipment	0.00	65,000.00	NA	NA	Fed. AGY
93268	15,233,122.00	Vaccine	0.00	15,233,122.00	NA	NA	Fed. AGY
39003	2,368.00	Surplus Property	0.00	2,368.00	NA	NA	Fed. AGY

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Section V Sample Forms – Continued

Notes: Form F

1. **Read** the instructions before completing this form.
2. **On this form** report federal non-cash assistance such as (free rent, food commodities, vaccines, and donated Federal surplus property).
3. **Report** the amounts also on SEFA Expenditure of Federal Awards **Form A**
4. **For CFDA 39.003** the fair market value is Federal agency assessed value multiplied by the GSA appraisal rate of (23.68) percent of original acquisition cost of surplus property. So if the assessed Federal agency value is \$10,000. The fair market value is $(10000 * 23.68) = \$2,368.00$ for the Single Audit.
5. **Certify** the form by signing and entering date.

Certified By:	Tony	Testa	Date: 08/15/13
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Additional Information Required on Certain Federal Programs Sample SEFA Form G

a. WIC Special Supplemental Nutrition Program for Women, Infants, and Children: CFDA 10.557

The total amount presented for the WIC Program includes cash rebates received from milk, infant formula and cereal manufacturers in the amount of **\$1,230,125.23** on the sales of formula and cereal to participants.

During the fiscal year ended, the WIC program collected **\$24,151.00** in fines and penalties that were subsequently also used to increase WIC program benefits to more participants. *U.S. Department of Agriculture's WIC program (10.557)*

b. HIV Care Formula Grants: CFDA 93.917

For the fiscal year ended, HIV rebates amounts of **\$35,850.00** were provided by private pharmaceutical companies. The rebates are authorized by the AIDS Drug Assistance Program (ADAP) manual Section 340B rebate option as a cost savings measure. *HIV Care Formula Grants (93.917)*

c. Child Support Enforcement CFDA 93.563

For the fiscal year ended, the State received **\$31,450.23** through withholding of a portion of various collections received by the state through the process of implementing the Child Support Enforcement Program.

Certified By:	Tony	Testa	Date: 08/15/13
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**STATE OF CONNECTICUT
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Section V Sample Forms – Continued

1. Reporting Dun and Bradstreet of Data Universal Numbering System (DUNS) number

The State of Connecticut is required to submit the DUNS numbers to the Federal Audit Clearinghouse yearly before March 31. Therefore, the Office of the State Comptroller is requiring each State agency to submit its DUNS number along with the certification of expenditures of its Federal awards. This will ensure the reporting requirement to include the DUNS numbers to the Federal Audit Clearinghouse.

2. Reporting agency Employer Identification Number (EIN) number

An Employer Identification Number (EIN) also known as, Federal Employer Identification Number (FEIN) and Tax Identification Number (TIN) is a 9 digit number that is assigned by the IRS.

The State of Connecticut is also required to submit yearly all EINs to the Federal Audit Clearinghouse before March 31. If an agency has more than one EIN number issued by the IRS, then report all the EIN numbers. The Federal Financial Report form that agencies use to report their grant expenditures to the federal agencies have the Employer Identification Number.

**STATE OF CONNECTICUT
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Section VI - Federal Agency two digit listing by CFDA Number

Department of Agriculture	10	Federal Council on the Arts and Humanities	45
Department of Commerce	11	Institute of Museum and Library Services	45
Department of Defense	12	National Labor Relations Board	46
Department of Housing and Urban Development	14	National Science Foundation	47
Department of the Interior	15	Railroad Retirement Board	57
Department of Justice	16	Securities and Exchange Commission	58
Department of Labor	17	Small Business Administration	59
U. S. Department of State	19	Department of Veterans Affairs	64
Department of Transportation	20	Environmental Protection Agency	66
Department of the Treasury	21	National Gallery of Art	68
Appalachian Regional Commission	23	Overseas Private Investment Corporation	70
Office of Personnel Management	27	Nuclear Regulatory Commission	77
U. S. Commission on Civil Rights	29	Commodity Futures Trading Commission	78
Equal Employment Opportunity Commission	30	Department of Energy	81
Federal Communications Commission	32	Department of Education	84
Federal Maritime Commission	33	Pension Benefit Guaranty Corporation	86
Federal Mediation and Conciliation Service	34	Architectural and Transportation Barriers	88
Federal Trade Commission	36	National Archives and Records Administration	89
General Services Administration	39	U. S. Election Assistance Commission	90
Government Printing Office	40	United States Institute of Peace	91
Library of Congress	42	Department of Health & Human Services	93
National Aeronautics and Space Administration	43	Corporation for National and Community Service	94
National Credit Union Administration	44	Social Security Administration	96
National Endowment for the Arts	45	Department of Homeland Security	97
National Endowment for the Humanities	45	Agency for International Development	98

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Section VII – Connecticut Department Codes for Higher Educational Agencies

Agency ID	Agency Description	SID	Fund Code	Grant Type
UOC67000	University of Connecticut	40001	12017	Non Research
UOC67000	University of Connecticut	40001	12022	Research
UHC72000	University of Connecticut Health Center	40001	12018	Non Research
UHC72000	University of Connecticut Health Center	40001	12023	Research
CSU83500	Board for State University	40001	12019	Non Research
CSU84000	Central Connecticut State University	40001	12019	Non Research
CSU84500	Western Connecticut State University	40001	12019	Non Research
CSU85000	Southern Connecticut State University	40001	12019	Non Research
CSU85500	Eastern Connecticut State University	40001	12019	Non Research
CSU83500	Board for State University	40001	12024	Research
CSU84000	Central Connecticut State University	40001	12024	Research
CSU84500	Western Connecticut State University	40001	12024	Research
CSU85000	Southern Connecticut State University	40001	12024	Research
CSU85500	Eastern Connecticut State University	40001	12024	Research
CCC78100	BOT System Office	40001	12020	Non Research
CCC78300	Manchester -Community College	40001	12020	Non Research
CCC78500	Northwestern Community-Technical College	40001	12020	Non Research
CCC78700	Norwalk Community-Technical College	40001	12020	Non Research
CCC78900	Housatonic Community College	40001	12020	Non Research
CCC79100	Middlesex Community-Technical College	40001	12020	Non Research
CCC79300	Capital Community-Technical College	40001	12020	Non Research
CCC79500	Naugatuck Valley Community College	40001	12020	Non Research
CCC79700	Gateway Community-Technical College	40001	12020	Non Research
CCC79900	Tunis Community-Technical College	40001	12020	Non Research
CCC80100	Three Rivers Community College	40001	12020	Non Research
CCC80300	Quinebaug Valley Community-Technical College	40001	12020	Non Research
CCC80500	Asnuntuck Community-Technical College	40001	12020	Non Research
