

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2014**

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**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
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GENERAL INSTRUCTIONS

- 1) Please read the instructions before completing the SEFA forms and reports.
- 2) The Federal Financial Assistance Package is due September 30th of each fiscal year.
- 3) Forms and reports should be signed by the agency authorized person.
- 4) The SEFA Forms link is <http://www.osc.ct.gov/agencies/forms/index.html> .
- 5) All agencies must complete the SEFA Control Sheet and email it together with the completed form(s) and reports applicable for your agency.
- 6) Report B and K are generated for those agencies with grant expenditures in Core-CT funds 12060 and 12062. These two reports are emailed to the applicable agencies.
- 7) Connecticut quasi-public entities:
 - a) For federal grants audited by an independent public accountant, a copy of the most recent A-133 federal single audit report must be submitted;
 - b) Expended federal grants but had no A-133 federal single audit, complete the SEFA Control Sheet form together with the other applicable SEFA form(s);
 - c) If no federal grants were expended, certify as such on the SEFA Control Sheet.
- 8) Send responses via email to: anthony.torcia@ct.gov and yvonne.pierzchalski@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 were expended for the current reporting year, 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 non-cash) 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?

A federal award is federal financial assistance received directly from federal agencies or indirectly from pass-through entities, excluding amounts received as reimbursement for services rendered or for goods procured by the federal government 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 non-cash award expenditures must be reported as non-monetary. 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. For Loan and Loan Guarantees what 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 Catalog of Federal Domestic Assistance (CFDA) is a five digit number assigned by the federal government to identify each federal assistance program. The first two numbers of a CFDA number identify the federal agency and the last three digits identify the specific agency program. The CFDA numbers for the federal programs are listed at <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 funds from the federal Department of Veterans Affairs are passed from a private external provider with a contract number of P019-C19016 then the reconstructed CFDA number is 64P019-C19016. If the grant has no contract number and no grant number, use the provider id. So if the provider id is C12P11266, then, the reconstructed CFDA is 64C12P11266.

Please note the reconstructed CFDA (identifying number) cannot be a decimal number such as 64.32154922 Also the identifying number cannot contain commas. In addition, you must report a description for the grant program without an official CFDA number. The description including spaces for the reconstructed CFDA is limited to 75 characters.

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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. The Core-CT detail instructions can be found at the link <http://www.core-ct.state.ct.us/financials/chartfield/Default.htm> . Do not establish a CFDA number for the payment 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 DUNS 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 certify the number with your response. If your agency does not have a DUNS number, state 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 all their EIN number(s) assigned by the IRS. 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, in limited circumstances. If an error was made and a revision is necessary, contact the Office of the State Comptroller BFA Division via email. The Office of the State 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 on SEFA Form C?

Sub-awards are pass-through grants received from another grant recipient 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 report B.

15. Q. Who is a subrecipient for SEFA reporting amounts provided to subrecipients form/report?

A subrecipient performs part of the project activities or scope of the work of the pass-through entity's award agreement with a federal awarding agency. Do not include regular expenditures of a grant to procure products or services on the schedule(s). Some examples of external subrecipients are municipalities, private entities, etc.

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

The receiving agency is responsible to report the grant expenditures with the CFDA number of the sponsor. In addition, all federal dollars transferred from one state agency to another state agency must retain the same CFDA number.

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Section II - Frequently Asked Questions and Answers: Continued

17. Q. What is federal financial assistance?

Federal financial assistance is assistance that non-federal entities receive or administer in the form of grants, loans, loan guarantees, property, cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations or other assistance, excluding amounts received as reimbursement for services rendered.

18. 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. When a state agency receives federal monies and redistributes such monies to another state agency, the subrecipient state agency will report the expended grant funds on the agency's SEFA schedule, not the grantor.

19. Q. For reported GT expenditures on the SEFA do state agencies need to specifically analyze the GT's to determine if they are subtracted and 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 since, the subrecipient state agency is responsible for reporting the expended grant funds.

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

The receiving agency is responsible to report the grant expenditures with the CFDA number of the Sponsor. In addition, all federal dollars transferred from one state agency to another state agency must retain the same CFDA number.

21. Q. If an expenditure adjustment is made to the figures on SEFA forms C, D, E, F, or report K, are adjustments required to the SEFA Expenditure Schedule?

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

22. 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 as an expenditure on the SEFA Form A.

23. Q. Does a Higher Ed State agency need to disclose the year end student loan balances?

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, form E must include the loans outstanding by CFDA if a continuing compliance requirement is applicable (see Section IV 5 and V sample form E for additional details).

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Section II - Frequently Asked Questions and Answers: Continued

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

Yes, use form F to disclose other non-cash 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.

25. 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. The state distributing agency (SDA) should disclose the amounts by CFDA on Form "F" and attach 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.6 sample form F).

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

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

27. Q. For research and development grant (R&D) does the major subdivision need to be listed?

Yes, per OMB Circular A-133 Subpart C, § 310, (b) (1) "... R&D, total Federal awards expended shall be shown ... 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 http://www.whitehouse.gov/sites/default/files/omb/assets/a133/a133_revised_2007.pdf.

And to ascertain the major subdivision within a federal agency see also <https://www.cfda.gov>.

28. Q. Do I need to submit SEFA Form R?

Yes, all agencies that received federal grants funds during the fiscal year must complete this form.

29. Q. Do I need to disclose the basis of accounting by CFDA on the reported expenditures?

Yes, per OMB A-133 the basis of accounting is required to be disclosed on the Statewide Single Audit Report. So if the expenditures of a federal grant are not reported on the cash basis of accounting, the agency should indicate the applicable basis of accounting.

30. Q. What is the purpose of subrecipient SEFA Report K?

The report details pass-through amount(s) passed to external subrecipients in Core-CT fund 12060 and fund 12062. This report is produced by the Comptroller's Office based on agency account coding of expenditures. The agencies are exclusively responsible for the accuracy of the reported figures on the report. This report is applicable for federal grants in Core-CT funds 12060 and 12062.

31. Q. Does each agency need to report expenditures on a separate SEFA Form A?

Yes, each state agency must submit a separate SEFA Form A for each College, University or Agency. The submitted SEFA Form A must comply with the format of the OSC sample form. This will automate and facilitate the import of the agency detail transactions into the OSC Access database. Non-conforming submissions will not be accepted.

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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 the State of Connecticut. This information is critical to the Statewide Single Audit Report 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 expenditures audited by an IPA. 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 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. **Core-CT Federal Grant Expenditures Report B** -This grant report is produced for agencies that have federal grant expenditures 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 the 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 Form 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. Only report the amounts expended on this SEFA form. If your agency does not receive indirect federal awards, submit 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 in funds other than 12060 and 12062. External entities are defined as municipalities, private entities, non-profit entities, 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 Form E, Federal Non-Cash Assistance Form F and Addendum information on Form G** - Report the detail information on the applicable Form E, F and/or G. The addendum information is 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 IV 5 and Section IV 6 for the information required.

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Section III- SEFA Instructions and Guidance: Continued

6. **Core-CT Subrecipient Amounts Report K** - This report is based on agency expenditure account coding to show amounts passed to external subrecipient in Core-CT fund 12060 and 12062 during the fiscal year. Agencies are responsible to review and confirm the accuracy of the reported figures per program.

7. **Federal Grant Revenue Received Form R** - On this form list all federal grant funding received during the fiscal year. The source of the grant funding can be from a federal agency, private entity or a state agency. Report grant funds received on the cash basis of accounting. All agencies receiving federal grant funds during the fiscal year must complete this SEFA form.

Section IV - SEFA Reporting:

1. Expenditure of Federal Awards -Form A -This form should only 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 reported on the SEFA Core-CT Federal Grant Report B.

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 both research and non-research grants, a separate SEFA Form A must be submitted for the research grants 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 as listed in Section VII of the instructions.

Column 2 Major Sub Division of Federal Agency: Only list the major subdivision within the federal agency for all research grants. This content is required per the OMB Circular A-133. For example, if an agency has research grant expenditures in CFDA 93.121 under the Federal Department of Health and Human Services, the major subdivision is the National Institutes of Health.

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. If the CFDA Number does not exist, use the first two digits to identify the federal agency followed by the contract number, and if no contract number exists, use the provider ID. Refer to Section VI for a listing of the two digit prefixes of the Federal agencies.

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Section IV - SEFA Reporting: Continued

Expenditure of Federal Awards - Form A - Continued

- 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.
- 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 Expenditures 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 expenditures 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 because no official CFDA exists; insert the grant program description up to a maximum of 75 characters in this column.
- Report Totals:** Expenditure totals by CFDA must be submitted as an excel file. Also submit a separate form A for the research grants and the non-research grants.

2. Core-CT Federal Grant Expenditures - Report B

A federal grant report was produced for grants recorded on the Core-CT accounting system in restricted funds 12060 and 12062. This excel schedule along with the SEFA package was sent to the applicable agencies. Agencies are responsible for reporting correct federal grant expenditures on the report. Inter-departmental transfers out including the return of unspent funds should be noted and backed out from total expenditures by CFDA. Agencies are exclusively responsible for the accuracy and completeness of the reported net expenditures. The net expenditures by CFDA will be the reported figures in the State's SEFA. Additionally, each agency must certify the information via email to the Comptroller's Office.

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Section IV - SEFA Reporting: Continued

2. Core-CT Federal Grant Expenditures - Report B Continued

- If corrections are not required, certify the report as no changes and attached the excel file(s) to your email.
- 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 on the bottom of the report. The corrected Report B must be certified and submitted in an excel format. These procedures will ensure that the intended corrections are made, provide a uniform method of processing the changes and provide an audit trail.
- Use the Expenditure of Federal Awards Form A to report federal grant expenditures which are not reported in the Core-CT Federal Grant Expenditures Report B.

3. Federal Pass-Through Funds Expended - Form C

While applicable to all state agencies, the Pass-Through Funds Expended 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. External Entity Exp. Amount; 9. CT State Agency Exp. Amount; 10. Total Expended Amount;** (see also Section IV 3 and Sample Form C in 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. Those agencies which pass-through federal awards to external entities that are not recorded on the Core-CT accounting system as shown on Report K or are not recorded in Core-CT funds 12060 and 12062, must report federal pass-through grant funds to external entities on the amounts provided 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. On this form do not include amounts provided to Connecticut Quasi-Public Entities or those already shown on Report K.

5. Student Loans and Student Loan Guarantees - Form E

List the following data on this form: CFDA number, dollar amount of new loans disbursed during the fiscal year, cost of administrative allowances received, any interest subsidy or cash, indicate if the program has continuing compliance requirement, beginning of the year the loan balance, expenditure amount to be included on SEFA Form A, loan balance outstanding at end of the year. Per OMB Circular A-133 student loan and loan guarantees, loan distributions, and the balances of the previous year's outstanding student loans are considered federal awards expended during the year. Report non-cash items related to federal student loan and loan guarantees on CFDA number(s) 84.038, 84.268, 93.264, 93.364 and 93.342 as expended awards.

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Section IV - SEFA Reporting: Continued

5. Student Loans and Student Loan Guarantees - Form E Continued

For federal grant programs administered by third parties such as (CFDA 84.032 “Federal Family Education” and CFDA 84.268 “Loans and Federal Direct Student Loans”) include only the amounts of new loans made to students.

Per OMB Circular A-133-Subpart B, §205 (b) include only administrative costs for loan and loan guarantee programs, loan distributions, the balances of the previous year’s outstanding student loans and loan guarantees when determining the federal awards expended during the year.

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.

6. Other Federal Non Cash Assistance - Form F

Report all other non-cash items changing hands between the federal government and third parties where the state agency is an active participant. The non-cash items to report on this form include, but are not limited to: free rent, federal surplus commodities, vaccine items, federal surplus property received and the value of insurance provided. See Section V Sample Forms for how to report the items including the format.

7. Supplement information required for the State’s SEFA - Form G

On certain CFDA programs OMB Circular A-133 requires footnote information the State’s SEFA. If your agency has expenditures during the fiscal year ended for the federal programs listed below, use the SEFA Form G and enter the dollar amounts for the applicable CFDA programs listed below.

- a. Special Supplemental Nutrition for Women, Infants and Children WIC: CFDA Program (10.557)*
- b. HIV Care Formula Grants: CFDA 93.917*
- c. Child Support Enforcement: CFDA 93.563*
- d. State Unemployment Insurance Funds: CFDA 17.225*

Refer to the form for the detail description under each CFDA number.

8. Core-CT Subrecipient Amounts Funds 12060 and 12062- Report K

A Subrecipients Schedule was produced in excel for grant transactions coded to account 55050 in Core-CT fund 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 and certified. If a corrected report is submitted, the agency is required to provide a separate detail summary of the additions and subtractions by CFDA in the bottom of the report K.
- 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

9. Federal Grant Revenue Received Form R:

- All Agencies must submit an excel listing of the federal funds received by CFDA on the cash basis of accounting. The funding source may be direct from a federal agency, or pass-through grant from another state agency or an external non-state agency.
- The form must be completed and submitted along with the other SEFA reports and forms. See the Section V Sample Form R for additional information.

Other Reporting Information:

Report the DUNS number(s) and the EIN number(s) on the SEFA Control Sheet.

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.

2. Reporting agency Employer Identification Number (EIN) number

Yearly, the State of Connecticut is required to submit 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*.

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.

3. The grant type can be research and development or non research

The award document from a federal agency should have the federal grant type. If the grant type is unknown contact the sponsor.

When reporting SEFA expenditures for grant programs transferred from a state agency or an external non-state entity, the federal grant type does not change. So if a non-research grant is transferred to a state agency, the expenditures on this grant should be listed as non-research. Similarly if a research grant is transferred to a state agency, the expenditures on the grant should be reported as research.

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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.

SEFA Control Sheet - SAMPLE

STATE OF CONNECTICUT OFFICE OF THE STATE COMPTROLLER SEFA CONTROL SHEET				
	SEFA Form	OSC Use	Form Completed	Form Not Applicable
1. Expenditure of Federal Awards	Form A		X	
2. Core-CT Federal Grant Expenditures	Report B			X
3. Federal Pass-Through Funds Expended	Form C		X	
4. Amounts Provided To Subrecipients	Form D			X
5. Student Loans and Student Loan Guarantees	Form E			X
6. Other Federal Non Cash Assistance	Form F			X
7. Footnote Information	Form G			X
8. Core-CT Subrecipient Amounts (Funds 12060/12062)	Report K			X
9. Federal Grant Revenue Received	Form R		X	
I have received the SEFA Package for fiscal year ended June 30, 20XX.				
AGENCY: XXXXXXXXX				
NAME PRINTED: XXXXX XXXXX		Date: 08-25-20XX		
TITLE: XXXXXXXX				
DUNS: XXXXX				
EIN: XXXXXXXXXX				

Instructions SEFA Control Sheet:

1. For each SEFA form listed above, check the appropriate box (x) to indicate whether the form was completed or is not applicable to your agency. Email this form along with your completed SEFA form(s) by September 30, 20XX.
2. The printed name by an authorized official of the agency to submit this report will be considered as your certified signature for this form. All agencies must complete the SEFA Control Sheet.

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2014**

Section V - Sample Forms - Continued

Expenditure of Federal Awards	Form A - SAMPLE
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Form A									
STATE OF CONNECTICUT Expenditure of Federal Awards									
State Agency/Department: XXXXXXXX									
Fiscal Year Ended: June 30, 20XX									
1	2	3	4	5	6	7	8	9	10
Accounting String (Fund Agency-SID)	Major Sub Division of Federal Agency	Grant Type	CFDA NUMBER	*ARRA* Recovery Program	TOTAL EXPENDITUR E	Less: State Matching funds & Inter-Agency Transfers	Net Expenditures (Total less GT and state matching funds)	Higher Ed AGY Add. Info (see instructions)	Program Description - if no Official CFDA
XXXXX-XXX-XXXXX	Office of Special Education and Rehabilitative Services	R	84173		100,000.00	50,000.00	50,000.00		
XXXXX-XXX-XXXXX	National Institutes of Health	R	93077	ARRA	50,000.00		50,000.00		
XXXXX-XXX-XXXXX	N A	R	81AG131223		20,000.00		20,000.00		Long Term Materials & Electrochemical Testing
TOTALS					\$170,000.00	\$50,000.00	\$100,000.00	\$0.00	

Certified By: XXXXX XXXXX	Date: 08-15-XX
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Instructions SEFA Form A

Note: This form must be submitted in excel format.

- a. **Read the instructions** before completing this form.
- b. Column 9 pertains only to: (CCC, CSU, UHC and 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 form that are reported on SEFA Report B.
- d. Report expenditures on this form that are disclosed on form E and form F.
- e. Submit a separate form A for research and non-research grants in CFDA # in numerical order.
- f. Column 3: The grant type refers to the federal agency award designation of research (R) or non-research (NR).
- g. Column 2: For all research grants, list the major subdivision/office 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 N/A.
- h. Column 4: If a reconstructed CFDA is used because no official CFDA exists, insert the description of the grant program in column 10.
- i. For each state agency, you must submit a separate form A.
- j. Column 10: For a reconstructed CFDA #, you must report a grant program description (see Q & A number 8 for additional information).
- k. Basis of accounting: If the grant expenditure is not reported on the cash basis, specify the applicable basis of accounting by CFDA #.
- l. The printed name and date above by an authorized official of the agency to submit the report will be considered as your certified signature.

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2014**

Section V Sample Forms – Continued

Amounts Provided to Subrecipients	Form D - SAMPLE
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Form D				
STATE OF CONNECTICUT				
Amount Provided To Subrecipients				
State Agency/Department: XXXXXXX				
Fiscal Year Ended: June 30, 20XX				
Fed Grant Type	SID	CFDA Number	ARRA	Amount Provided
NR	40001	10500		10,000.00
NR	40001	10200	ARRA	2,000.00
NR	40001	10200		20,000.00
NR	40001	10680		83,000.00
Grand Total				115,000.00
Certified By: XXXXX XXXXX			Date: 08-15-XX	

Instructions SEFA Form D

Note: This form must be submitted in excel format.

- a. **Read the instructions** before completing this form.
- b. Include only federal expenditure awards passed to external non-state entities on this form.
- c. Do not include amounts provided to Connecticut quasi-public agencies.
- d. ARRA recovery grant programs must be separately identified on this schedule.
- e. Prepare a separate Form for "R" research grants and "NR" non-research grants.
- f. List the CFDA numbers in numerical order.
- g. Include the amounts listed on this form in the total expenditure amounts.
- h. For Core funds 12060 and 12062 use report K to report changes (see Section IV 8 of the instructions).
- i. Do not include amounts in report K on this form.
- j. The printed name and date above by an authorized official of the agency to submit the report will be considered as your certified signature.

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2014**

Section V Sample Forms – Continued

Student Loans and Student Loan Guarantees	Form E - SAMPLE
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Form E						
STATE OF CONNECTICUT						
Student Loans and Student Loan Guarantees						
State Agency/Department: XXXXXXXX						
Fiscal Year Ended: June 30, 20XX						
A	B	C	D	E	F	G
CFDA #	New Loans	Admin. Allowance	Continuing Comp Req.	Beg Loan Bal.	Expenditures SEFA Form A	End. Loan Balance
84032			No	N/A	0.00	N/A
84038	1,786,616.00	89,330.00	Yes	13,012,046.29	14,887,992.29	14,500,000.00
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	16,000.00
93408			Yes	208,761.00	208,761.00	208,761.00
Certified By: XXXXX XXXXX				Date: 08-15-XX		

Instructions SEFA Form E

Note: This form must be submitted in excel format.

- a. **Read the instructions** before completing this form.
- b. Report the expenditure amounts in column F on form A.
- c. Enter the beginning and ending loan balances by CFDA if continuing compliance is required.
- d. **Column F federal awards expended:** If continuing compliance is applicable, then include loan distributions (new loans) and the previous year end student loan balances... see Section IV 5.
- e. The printed name and date above by an authorized official of the agency to submit the report will be considered as your certified signature.

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2014**

Section V Sample Forms - Continued

Federal Non-Cash Assistance Use form F to report (Free rent, food commodities, vaccine items, donated property and surplus property) with the following data:

- CFDA Number
- SID
- Amount of value received direct federal non-monetary assistance
- Type of Assistance
- Indirect amount received from an external subrecipients
- Total amount of financial assistance to be also included on form A
- External pass-through organization if applicable
- External Subrecipient Tax ID - If the pass-through organization is an external entity
- Value determined per - fair market value at time of receipt or assessed value provided by the federal agency (sponsor).

Other Federal Non Cash Financial Assistance	Form F - SAMPLE
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STATE OF CONNECTICUT Other Federal Non Cash Financial Assistance								Form F
State Agency/Department: XXXXXXXX								
Fiscal Year Ended: June 30, 20XX								
A	B	C	D	E	F	G	H	I
CFDA Number	SID	Amount Direct Fed. Assistance	Type of Assistance	Indirect Amount External Subrecipients	Total Expenditure Amount	External Pass - through Organization	External Subrecipients ID	Value Determined by:
39003	N/A	2,368.00	Surplus Prop.	N/A	2,368.00	NO	N/A	Fed Agency
93069	22333	6,498.00	Software	N/A	6,498.00	NO	N/A	Fed Agency
93268	20911	228,752,900.00	Vaccine	N/A	228,752,900.00	NO	N/A	Fed Agency
Certified By: XXXXX XXXXX								Date: 08-15-XX

Instructions SEFA Form F

Note: This form must be submitted in excel format.

- a. **Read the instructions** before completing this form.
- b. On this form report federal non-cash assistance such as (free rent, food commodities, vaccines, and donated federal surplus property).
- c. Column F: Also report the total expenditure amount on SEFA Form A.
- d. For CFDA 39.003: The fair market value for SEFA per GSA Policy is 23.68% of the property's original acquisition value. So if the assessed federal agency value is \$10,000, the fair market value for SEFA reporting is (10,000*.2368 = \$2,368.00).
- e. The printed name and date above by an authorized official of the agency to submit the report will be considered as your certified signature.

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2014**

Section V Sample Forms – Continued

Additional Information Required on Certain Federal Programs	Form G – SAMPLE
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Form G	
STATE OF CONNECTICUT	
Additional Information Required on Certain Federal Programs	
State Agency/Department XXXXXXXX	
Fiscal Year Ended: June 30, 20XX	
For the applicable program(s) to your agency, enter the dollar amounts, and submit the form with the SEFA package.	
1) <u>WIC Program: CFDA 10.557</u>	
For the fiscal year ended, the federal portion of WIC funds expended were <u>XXXXXXXXXX</u> .	
The WIC Program received cash rebates received from milk, infant formula and cereal manufacturers in the amount of \$ <u>XXXXXX.XX</u> on the sales of formula and cereal to participants. The rebates enabled the state to serve additional eligible persons. In addition the WIC program collected \$ <u>XXXXXX.XX</u> in fines and penalties that were subsequently also used to increase WIC program benefits to more participants. <u>The SEFA WIC expenditures are presented net of rebates, fine and penalties.</u>	
<hr/>	
2) <u>HIV Care Formula Grants: CFDA 93.917</u>	
The state also expended \$_____ in HIV rebates 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. Expenditures reported in the SEFA are reduced by the rebates.	
<hr/>	
3) <u>Child Support Enforcement: CFDA 93.563</u>	
For the fiscal year ended, 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. The amount of \$_____ of the federal share of expenditures was reimbursed to the state directly from the federal government.	
<hr/>	
4) <u>State Unemployment Insurance Funds: CFDA 17.225</u>	
Total expenditures from the federal portion equaled \$_____. The amount of \$_____ in Unemployment Insurance program administrative expenditures was financed by the U.S. Department of Labor.	
<hr/>	
Certified By: <u>XXXXXXXXXX</u> <u>XXXXXX XX</u>	
Name	Date: <u>08-15-XX</u>

Notes:

- a. **Read** the instructions before completing this form.
- b. **Reminder** this form is due on September 30, XXXX.
- c. On this form the applicable agency must report the applicable amount(s).
- d. Agencies expending federal grants listed above must provide additional information for the state's SEFA notes.
- e. Agency's supporting detail backup for the reported figures above shall be retained.
- f. When completed, return this form with the SEFA Control Sheet.
- g. The WIC and HIV programs expenditure amounts should be shown for the federal portion only.
- h. The printed name and date above by an authorized official of the agency to submit the report will be considered as your certified signature.

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2014**

Section V Sample Forms – Continued

Federal Grant Revenue Received	Form R - SAMPLE
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Form R						
State of Connecticut Federal Grant Revenue Received						
State Agency Name: XXXXXXXX						
For the Fiscal Year Ended: June 30, 20XX						
A	B	C	D	E	F	G
Department #	Fund #	SID #	CFDA #	ARRA	Account #	Revenue Amount #
XXXXXXXX	XXXXX	XXXXX	84173		45020	10,000.00
XXXXXXXX	XXXXX	XXXXX	84275		45020	25,000.00
XXXXXXXX	XXXXX	XXXXX	93077		45020	330,000.00
Total						365,000.00
Certified By: XXXXX XXXXX				Date: 08-15-XX		
Name				Date		

Instructions SEFA Form R

Note: This form must be submitted in excel format.

- a. **Read the instructions** before completing this form.
- b. This form is due on September 30, 20XX.
- c. When completed, return this form with the SEFA Control Sheet.
- d. For a recovery grant insert ARRA in column E.
- e. In Column F, report Core-CT account coding of the funds received.
- f. List all Federal Grant funds received during the fiscal year ended June 30, 20XX.
- g. In column G, report receipt amounts on the cash basis of accounting.
- h. The printed name and date above by an authorized official of the agency to submit the report will be considered as your certified signature.

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2014**

Section VI - Federal Agency two digit listing by CFDA Number

<i>Federal Agency</i>	<i>#</i>	<i>Federal Agency</i>	<i>#</i>
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

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
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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