

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
Instructions for FYE June 30, 2022**

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GENERAL INSTRUCTIONS/REPORTING ON COVID EXPENDITURES

- 1) Please read the instructions before completing the SEFA forms and reports.
- 2) The Federal Financial Assistance Package is due **September 30th, 2022**.
- 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 in beginning of August of each fiscal year.

7) COVID-19 related expenditures and federal programs reporting:

In response to the COVID-19 pandemic Federal Government provided State of Connecticut with new funding and various federal programs which are subject to a Single Audit.

Nonprofits, state, and local governments are subject to a Single Audit if they expend \$750,000 or more of federal financial assistance in a given fiscal year. This includes COVID-19 assistance either in grants or loans and all other non-COVID-19 federal financial assistance expended.

Under the provisions of the OMB 2020 Compliance Supplement Appendix VII, Federal government requires these expenditures to be reported separately from all other federal awards expended.

In effort to comply with the new reporting requirement for COVID-19 related expenditures are identified in Core-CT system by specific COVID designated SID's, between 29551 through 29839 series and other federal 20000 series SID's with CF1 values that indicate expenditures related to COVID-19.

These COVID related expenditures are marked as COVID on Report B Column E. Any additional Covid expenditures should be reported on the bottom of Report B in Department Adjustments section.

We kindly ask all other state agencies that report on Form A to review, identify, and report all COVID-19 related expenditures on Form A-Column 5a. Please submit separate Forms A for Non-research and Research expenditures.

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- Reporting on **ALN 84.425 EDUCATION STABILIZATION FUND** should be done by subprogram by listing alphabetical letter indicator next to assistance listing 84.425. Please refer to the example below.

SEFA FORM A

| STATE OF CONNECTICUT | | | | | | | | | | SEFA Form A |
|---|--------------------------------------|------------|-------------|-------------------------|----------------|-------------------------------------|---|---|---|---|
| Expenditure of Federal Awards | | | | | | | | | | |
| State Agency/Department: | | | | | | | | | | |
| Fiscal Year Ended: June 30, 2022 | | | | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 5a | 6 | 7 | 8 | 9 | 10 |
| ACCOUNTING STRING (FUND-AGENCY-SID) | Major Sub Division of Federal Agency | Grant Type | CFDA NUMBER | "ARRA" Recovery Program | COVID-19 Funds | TOTAL EXPENDITURES (Col: F,G and H) | Less: State Matching Funds & Inter-Agency Grant Transfers | Net Expenditures (total less GT and state matching funds) | Higher Ed AGY Additional Info. (see the instructions) | Program Description - See Question 8 and the Instructions |
| 12019-BORS5000-40001 | | NR | 84.425A | | XXX | XXX | | XXX | | |
| 12019-BORS5000-40001 | | NR | 84.425B | | XXX | XXX | | XXX | | |
| 12019-BORS5000-40001 | | NR | 84.425C | | XXX | XXX | | XXX | | |
| 12019-BORS5000-40001 | | NR | 84.425D | | XXX | XXX | | XXX | | |
| 12019-BORS5000-40001 | | NR | 84.425E | | XXX | XXX | | XXX | | |
| 12019-BORS5000-40001 | | NR | 84.425G | | XXX | XXX | | XXX | | |

• UNIQUE ENTITY IDENTIFICATION

Effective as of April 2022, the federal government is no longer using a DUNS number and replaced it with a Unique Entity Identifier (UEI). The UEI (12-digit alphanumeric identifier) replaced the entity's DUNS number, and it should be used for Grant Administration.

Please list your agency's UEI on SEFA Control Sheet along with FEIN number. If your agency has not been assigned and notified of its UEI, please visit [SAM.gov | Entity Registrations](https://sam.gov) to register or request UEI for your organization.

- State agencies that received donated personal protective equipment (PPE) from the federal government should include the fair market value of the PPE at the time of receipt on Form F – Other Federal Non-Cash Financial Assistance.

8) Connecticut quasi-public entities:

- a) For federal grants audited by an independent public accountant, please submit a copy of the most recent A-133 Federal Single Audit report performed and completed.
- b) For all other federal grants expended, that had no Federal Single Audit, please complete the SEFA Control Sheet together with all other applicable SEFA form(s).
- c) If no federal grants were expended, certify as such on the SEFA Control Sheet.

9) Please submit all SEFA responses via email to: OSC.SEFA@CT.GOV

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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 Assistance Listing Number (ALN) 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 on SEFA Control Sheet. If no federal awards were expended for the current reporting year, please submit a response, and certify that no federal awards were expended.

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

- Please report awards received and expended (cash and non-cash) directly 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

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- 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

6. Q. Should SEFA report 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 on Form F (Federal Non-Cash Financial Assistance). Some examples of non-cash awards are:

- Insurance: The fair market value of the 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 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 an Assistance Listing number?

Assistance Listing Number (ALN) formerly 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 an ALN identify the federal agency and the last three digits identify the specific federal agency program. The Assistance Listing numbers for the federal programs are listed on [SAM.gov | Assistance Listings](#).

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If the grant award documents do not contain an Assistance Listing number, the state agency should contact the sponsor and request the number.

9. Q. How to create a constructed Assistance Listing identifying number?

There should not be any federal grants without an actual Assistance Listing number assigned by the federal government, so the need to create an Assistance Listing identifying number should be rare. For federal assistance that does not have an official Assistance Listing number, a reconstructed Assistance Listing can be constructed, with the best grant identifying information available. If the award has a contract number or a grant number, report the first two numbers of the federal agency followed by the contract number, grant number or cooperative agreement number. For example, if funds from the federal Department of Veterans Affairs are passed from a private external provider with a contract number of PO19-C19016, then the reconstructed Assistance Listing number is 64.PO19-C19016.

If the grant has no contract number and no grant number, the agency can use the grantor id number together with a reference 1. If the grantor id is C12P1126 then, the reconstructed Assistance Listing is 64.C12P1126-1. If another award is received from the same external pass-through entity without grant number identifying information, the reconstructed Assistance Listing is 64.C12P1126-2. Please note, the reconstructed Assistance Listing identifying number should be restricted to 15 characters.

The identifying number cannot be a decimal number such as 64.321XX... Also, the identifying number cannot contain commas. In addition, you must report a program description for the grant program without an official ALN number. The description including spaces for the reconstructed Assistance Listing is limited to 75 characters.

10. Q. How should an Assistance Listing number be reported on the Core-CT accounting system?

On Core-CT accounting system, an Assistance Listing (attribute) number for a federal grant award should be established in Core by submitting Chartfield Maintenance forms to the Office of the State Comptroller. Do not establish an AL number for the payment of services or goods that are for the direct benefit of a federal agency.

11. Q. Do I need to report the UEI (Unique Entity Id) number on SEFA submission?

Effective as of April 2022, the federal government is no longer using a DUNS number and replaced it with a Unique Entity Identifier (UEI). The UEI (12-digit alphanumeric identifier) replaced the entity's DUNS number, and it should be used for grant administration and reporting. Please list your agency's UEI on SEFA Control Sheet along with FEIN number. If your agency has not been assigned and notified of its UEI, please visit [SAM.gov](https://sam.gov) | [Entity Registrations](#) to register or request UEI for your organization.

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The UEI 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 UEI number, state as such with your response.

12. Q. Do I need to report the (FEIN) 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 FEIN number(s) assigned by the IRS. If an agency does not have a FEIN number certify as such with your response.

13. 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 and mark your submission as revised. The Office of the State Comptroller compiles the unaudited data received from the agencies, and then, forwards these files to the State Auditors.

14. 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.

15. 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 ALN cannot exceed the reported expenditures by ALN on the agency's SEFA expenditures reported on form A or report B. Refer to Section IV SEFA Reporting 3, of the SEFA instructions for additional detail on the reportable expenditure amounts external private entity subaward.

16. 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.

17. Q. Who is responsible to ensure that reported grant expenditures have the correct Assistance Listing number?

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

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18. 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.

19. 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. 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.

20. Q. For reported GT expenditures on the SEFA do state agencies need to specifically analyze GTs to determine if they are subtracted and added correctly

Yes, each agency must analyze all their "GTs" (grant transfers) 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 ALN 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.

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 from SEFA Form E and non-cash assistance expenditures from Form F on Form A?

Yes, the expenditure amounts disclosed on SEFA Form E "Student Loans and Student Loan Guarantees" and non-cash assistance reported on Form F 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 Uniform Guidance § 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 ALN if a continuing compliance requirement is applicable (see Section IV 5 and V sample form E for additional details).

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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 fiscal year. The state distributing agency (SDA) should disclose the amounts by Assistance Listing 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 Federal Single Audit Act (Uniform Guidance) Subpart C, § 310, (b) (1) "... R&D, total Federal awards expended shall 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."

28. Q. Do I need to submit Federal Grant Revenue Received SEFA Form R?

Yes, all agencies that received federal grants funds during the fiscal year must complete form and list all the information required on Form R.

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

Yes, per Federal Single Audit Act (Uniform Guidance), the basis of accounting is required to be disclosed on the footnotes to the SEFA. 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.

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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 expenditures not included on Report B generated in Core-CT. The submitted SEFA Form A must comply with the format of the OSC sample form. Non-conforming submissions will not be accepted.

32. Q. When is a payment considered a sub-award instead of a payment for goods or services?

A subrecipient denotes a non-federal entity that carries out a federal program but does not include an entity or individual receiving federal assistance of an award. Also, the payments for goods and services as a vendor are excluded. Some characteristics of a subrecipient are:

- determines who is eligible to receive federal financial assistance,
- has responsibility for programmatic decisions, must adhere to federal compliance requirements,
- must use the federal funds to carry out a federal program,
- has a sub-award agreement information describing the responsibilities,
- and the federal Assistance Listing number is identified.

Section III- SEFA INSTRUCTONS 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 Uniform Guidance, 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 ALN (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 ALN and certify the net expenditures on this report. Furthermore, the accuracy

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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 ALN 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. A grantor identifying number must be listed for external non-state entities.
4. **Amounts Provided to Subrecipient Form D** -On this report list by AL number federal sub-awards amounts provided to external entities out of funds other than 12060 and 12062. External entities are defined as municipalities, private entities, non-profit entities, school districts, and other non-state entities. 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). The expenditure amounts on this report should also be included on SEFA Form A.
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.
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 given fiscal year. Agencies are responsible to review and confirm the accuracy of the reported figures per program. The expenditure amounts on this report should also be included on SEFA Report B.
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 (see the form for the detail required).

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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 Subdivision of Federal Agency: Only list the major subdivision within the federal agency for all research grants. This content is required per the OMB Uniform Guidance. For example, if an agency has research grant expenditures in ALN 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 ALN grant and not to the State SID type. The federal grant type is either "NR" non-research grant or "R" research grant.

Column 4 Assistance Listing Number (formerly 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 ALN 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.

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 assistance listing number, you must report ARRA expenditures in their own

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row because the recovery act requires recovery expenditures to be identified separately from other federal grant programs.

Column 5a COVID-19 Expenditures: Federal government requires all Covid-19 related expenditures to be reported separately from other federal awards expended. Please identify all Covid-19 related expenditures in Column 5a.

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. 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 Assistance Listing number. 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 assistance listing number on the transfers.

Column 9 If Col. 4 has a reconstructed assistance listing number instead of an official assistance listing number because no official ALN exists; insert the grant program description up to a maximum of 75 characters in this column.

Report Totals: Expenditure totals by ALN 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 the restricted funds 12060 and 12062. This excel schedule along with the SEFA package is 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 ALN. Agencies are exclusively responsible for the accuracy and completeness of the reported net expenditures. The net expenditures by ALN will be

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the reported figures in the State's SEFA. Additionally, each agency must certify the information via email to the Comptroller's Office.

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 ALN (formerly 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.
- Do not include ALN expenditures on this report audited by an independent public accountant.
- On this form "GT" transactions also include pass through grant funds to Connecticut higher educational agencies coded to account 55120 in Core-CT.
- When the higher educational agencies expend the amount pass through grants from state agencies, they will be reported on the State's SEFA.

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. AL 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).

- **Col 8. External Entity Exp. Amount** - If a state agency passes through grant funds which were received from a private non state external entity to another state agency, the reportable expenditure by ALN and by grantor should be: the amount expended by the agency less grant transfers GT plus the amount expended by the other Connecticut state agency during the fiscal year.

The state agency receiving a grant from a private non state entity is responsible to track and report the expended portion by the other state agency in this column. If this condition is applicable highlight the amount and note on SEFA Form C.

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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 form D.

See the sample form on Section V and SEFA blank forms. All pass-through amounts to external subrecipients reported on this form must also be included as expenditures in the total grant expenditure amounts by ALN program.

On Form A do not include amounts provided to Connecticut Quasi-Public Entities or those already shown on Report K. If an agency has no federal grant expenditures reported on SEFA Form A, then SEFA Form D should have no expenditures.

5. Student Loans and Student Loan Guarantees - Form E

List the following data on this form: AL 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, the beginning loan balance for the year, expenditure amount to be included on SEFA Form A, loan balance outstanding at end of the year. Per OMB Uniform Guidance 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 assistance listing number(s) 84.038, 84.268, 93.264, 93.364 and 93.342 as expended awards.

For federal grant programs administered by third parties such as (ALN 84.032 "Federal Family Education" and ALN 84.268 "Loans and Federal Direct Student Loans") include only the amounts of new loans made to students. Per OMB Uniform Guidance-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 for further reporting requirements.

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

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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 Assistance Listing programs OMB Uniform Guidance 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 ALN programs:

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

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. The expenditure amounts on this report should also be included in the reported expenditures on SEFA Report B.

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 ALN 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.

9. Federal Grant Revenue Received Form R:

- All Agencies must submit an excel listing of the federal funds received 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.
- Reporting federal grant revenue received is only for OSC purposes and is not required by the Feds. Thus, form R is not subject to the Single Audit.
- The form must be completed and submitted along with the other SEFA reports and forms. See the Section V Sample Form R for information needed to be reported.

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Other Reporting Information:

1. Report the UEI number and the EIN number on the SEFA Control Sheet.

The State of Connecticut is required to submit Unique Entity Id 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 UEI number along with the certification of expenditures of its federal awards.

2. Reporting agency Employer Identification Number (FEIN) number

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

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. 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.

Section V – SEFA SAMPLE FORMS

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

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SEFA CONTROL SHEET

| STATE OF CONNECTICUT OFFICE OF THE STATE COMPTROLLER SEFA CONTROL SHEET Fiscal Year End June 30, 2022 | | | | |
|---|-----------------|--------------------|---------------------------|--------------------------------|
| | Form | OSC Use | Form Completed | Form Not Applicable |
| 1. Expenditure of Federal Awards | Form A | | | |
| 2. Core-CT Grant Expenditures | Report B | | | |
| 3. Federal Pass-Through 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 | | | |
| 8. Core-CT Subrecipient Amounts Funds (12060/12062) | Report K | | | |
| 9. Federal Grant Revenue Received | Form R | | | |
| AGENCY: | | | | |
| NAME PRINTED: | | | DATE: | |
| TITLE: | | | | |
| FEIN: | | UEI: | | |
| <u>Instructions SEFA Control Sheet:</u> | | | | |
| <p>1. For each 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, 2022</p> <p>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. FEIN and UEI numbers are required.</p> <p>Note: You can access the SEFA forms and instructions on the internet . Click on the hyperlink below to access the SEFA forms and instructions.</p> <p>http://www.osc.ct.gov/agencies/forms/index.html</p> | | | | |

**STATE OF CONNECTICUT
Schedule of Federal Awards (SEFA)
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Section V Sample Forms – Continued

| | | | | | | |
|--|------------------------|-----------------------------|-------------------------------|---------------------------|-----------------------------|---------------------|
| Student Loans and Student Loan Guarantees | | | | | Form E - SAMPLE | |
| | | | | | | SEFA Form E |
| STATE OF CONNECTICUT | | | | | | |
| Student Loans and Student Loan Guarantees | | | | | | |
| State Agency/Department: | | | | | | |
| Fiscal Year Ended: June 30, 2022 | | | | | | |
| A | B | C | D | E | F | G |
| ALN (CFDA Number) | New Loans Disbursed | Administrative Allowance | Continuing Compliance req. | Beginning Loan Balance | Expenditures SEFA Form A | Ending Loan Balance |
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| TOTALS | | | | | | |
| Certified By: | | | | | | |
| | | | | | Date: | |

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 of this form and on form A.
- c. Enter the beginning and ending loan balances by ALN (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 of the instructions.
- e. All agencies receiving student financial assistance must complete form E.
- f. 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
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Section V Sample Forms - Continued

| | |
|--|------------------------|
| Other Federal Non-Cash Financial Assistance | Form F - SAMPLE |
|--|------------------------|

| | | | | | | | | |
|--|------------|--|-------------------------------|---|------------------------------|---|--|-----------------------------|
| SEFA Form F | | | | | | | | |
| STATE OF CONNECTICUT | | | | | | | | |
| Other Federal Non - Cash Financial Assistance | | | | | | | | |
| State Agency/Dartment: | | | | | | | | |
| Fiscal Year Ended: June 30, 2022 | | | | | | | | |
| A | B | C | D | E | F | G | H | I |
| ALN (CFDA Number) | SID | Amount Direct Fed. Assistance | Type of Assistance | Indirect Amount Ext Subrecipient | Total Expenditure | External Pass Through Organization | External Subrecipients ID | Value Determined |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| TOTALS | | | | | | | | |
| Certified By: | | | | Date: | | | | |
| | | | (Name and title) | | | | | |
| | | | | | | | | |

Note: This form must be submitted in excel format.

Read the instructions before completing this form.

- a. On this form report federal non-cash assistance such as (free rent, food commodities, vaccines, and donated federal surplus property).
- b. Column F: Also report the total expenditure amount on SEFA Form A.
- c. **For ALN 39.003: The fair market value for SEFA per GSA Policy is 23.34%** of the property's original acquisition value. If the assessed federal agency value is \$10,000, the fair market value for SEFA reporting is (10,000*.23.34 = \$2,334.00). A response is required regarding Federal Surplus Property ALN 39.003 in the SEFA report footnotes. If the amount is zero enter \$0.00.
- d. 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
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Section V Sample Forms – Continued

| | |
|--|------------------------|
| Additional Information Required on Certain Federal Programs | Form G – SAMPLE |
|--|------------------------|

| |
|---|
| Form G |
| STATE OF CONNECTICUT ADDITIONAL INFORMATION REQUIRED ON CERTAIN FEDERAL PROGRAMS |
| State Agency/Department XXXXXXXX |
| Fiscal Year Ended: June 30, 20XX |
| 1) <u>U. S. Department of Agriculture WIC Program: ALN 10.557</u> |
| <u>The expenditures on the schedule are presented net of rebates and amounts collected from fines.</u> |
| During the year the WIC Program received cash rebates received from milk, infant formula and cereal manufacturers in the amount of \$ _____ on the sales of formula and cereal to participants. The rebates enabled the state to serve additional eligible persons <u>with the same federal dollars thereby reducing the federal cost per person</u> . In addition, the WIC program collected \$ _____ in fines and penalties that were subsequently also used to increase WIC program benefits to more participants. |
| 2) <u>HIV Care Formula Grants: ALN 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 and are not included in the reported SEFA expenditures. |
| 3) <u>Child Support Enforcement: ALN 93.563</u> |
| For the fiscal year ended, the state received \$ _____ of the total expenditures by withholding of a portion of various collections received by the state through the process of implementing the Child Support Enforcement Program. The other \$ _____ of the federal share of expenditures was reimbursed to the state directly from the federal government. |
| 4) <u>State Unemployment Insurance Funds: ALN 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. |
| Certified By: XXXXXXXX XXXXX XX Date: 08-15-XX |
| Name |

Notes:

- a. Read the instructions before completing this form.
- b. Reminder this form is due on September XX, 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. The WIC and HIV programs expenditure amounts should be shown for the federal portion only.

**STATE OF CONNECTICUT
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Section VI - Federal Agency two-digit listing by ALN 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
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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 |
| BOR83500 | BOR Connecticut State University | 40001 | 12019 | Non-Research |
| BOR83500 | BOR Connecticut State University | 40001 | 12024 | Research |
| BOR84000 | Central Connecticut State University | 40001 | 12019 | Non-Research |
| BOR84500 | Western Connecticut State University | 40001 | 12019 | Non-Research |
| BOR85000 | Southern Connecticut State University | 40001 | 12019 | Non-Research |
| BOR85500 | Eastern Connecticut State University | 40001 | 12019 | Non-Research |
| BOR84000 | Central Connecticut State University | 40001 | 12024 | Research |
| BOR84500 | Western Connecticut State University | 40001 | 12024 | Research |
| BOR85000 | Southern Connecticut State University | 40001 | 12024 | Research |
| BOR85500 | Eastern Connecticut State University | 40001 | 12024 | Research |
| BOR78100 | BOT System Office | 40001 | 12020 | Non-Research |
| BOR78300 | Manchester - Community Technical College | 40001 | 12020 | Non-Research |
| BOR78500 | Northwestern Community - Technical College | 40001 | 12020 | Non-Research |
| BOR78700 | Norwalk Community - Technical College | 40001 | 12020 | Non-Research |
| BOR78900 | Housatonic Community - Technical College | 40001 | 12020 | Non-Research |
| BOR79100 | Middlesex Community - Technical College | 40001 | 12020 | Non-Research |
| BOR79300 | Capital Community - Technical College | 40001 | 12020 | Non-Research |
| BOR79500 | Naugatuck Valley Community College | 40001 | 12020 | Non-Research |
| BOR79700 | Gateway Community - Technical College | 40001 | 12020 | Non-Research |
| BOR79900 | Tunxis Community - Technical College | 40001 | 12020 | Non-Research |
| BOR80100 | Three Rivers Community - Technical College | 40001 | 12020 | Non-Research |
| BOR80300 | Quinebaug Valley Community - Technical College | 40001 | 12020 | Non-Research |
| BOR80500 | Asnuntuck Community - Technical College | 40001 | 12020 | Non-Research |