

Instructions for Preparing the Schedule of Expenditures of Federal Awards

An individual federal program may consist of several grants. For compilation and reporting purposes, please present only **one line for each CFDA number**. However, report direct assistance separately from pass-through assistance.

Make certain that proper DUNS numbers, CFDA numbers and titles, as listed in the Catalog of Federal Domestic Assistance or Program/Grant documents, are used on all worksheets.

When completing Exhibit 2, please ensure that the Program/Account (Award) Expenditures column reflects actual disbursements, and not merely transfers to an operating fund.

When more than one agency or department is involved during the year, please refer to the following tips, to determine which agency or department should report the expenditures:

If your department or agency:

- Received federal awards directly from a federal grantor, your expenditures may have included payments to subrecipients who are State, local or non-profit organizations. **Report all of these as expenditures.**
- Passed federal awards through to another State agency as a transfer or grant, **report these as transfers for the full amount of the pass-through assistance provided.** Also, include here drawdowns your department deposited into another department's appropriation/reporting org.
- Received pass-through federal awards from a State grantor, your expenditures may have included payments to subrecipients (local and non-profit organizations). **Report these as expenditures in Column 8.**
- Received federal awards *both* directly from the federal government and as pass-through from another State department or agency, **report these expenditures separately for each grantor.**
- Made transfers to the Department of Audit under revenue source code 2937, **report these as expenditures** and include them as reconciling items between the SEFA and MFASIS.

Information about the fields

DUNS number refers to a unique nine-digit Data Universal Numbering System (DUNS) number on all contracts and grants submitted on or after October 1, 2003. All applicants for block or other mandatory grants will need a DUNS number to apply for funds. For fiscal year 2004, DUNS contract or grant numbers are required to be reported for each program that expended Federal funds.

Federal CFDA Number represents the federal program number found in the Catalog of Federal Domestic Assistance and in your grant documents. For reporting purposes only, use the two-digit federal agency code followed by 999, when the CFDA number is available. **If no CFDA number is available, the Federal Agency code and contract or grant number must be listed.**

If you have multiple "**Direct**" grants from any federal grantor using the same CFDA number, report only one line in your SEFA with a total for that particular program.

Identify grants by their correct CFDA numbers and titles. Pass-through grants must be reported *in detail* by pass-through source or grantor. Agencies receiving pass-through awards should report the expenditure of those awards as expenditure type “P”.

If the CFDA number has changed during the year and expenditures were made under both old and new CFDA numbers, report each separately.

Retain all supporting documentation for the State Auditor; it will be requested.

Federal Agency Name is the agency providing the federal award. This information is only required if no CFDA number is available.

Official Federal (CFDA) Program Title means the official title listed in the Catalog of Federal Domestic Assistance or **Title Provided in Program/Grant Documents**, when programs are not listed in the catalog. Do not use abbreviations or acronyms.

Expenditure Type should be reported according to the following definitions:

- D** – Direct (Expenditure of awards received directly from federal grantors.
Do not include amounts transferred to other State agencies.)
- N** – Nonmonetary (Includes commodities, property, loans and loan guarantees, food stamps, and vaccines)
- P** – Pass-through (Expenditures of awards received from another State agency only.)
- T** – Transfer (Expenditures of awards received from federal grantors, paid to another State agency only. Include amounts your department draws down for deposit into another State agency’s account, and amounts transferred to the Department of Audit under revenue source code 2937.)

State Agency Number is the MFASIS agency number of the reporting agency.

Program/Grant (Award) Expenditures relate to disbursements of federal funds according to federal program requirements. The disbursement from the operating account represents the actual program expenditure. The movement of federal funds from a clearing account to an operating account would not represent Program disbursements. Expenditures include direct and indirect costs and allocated costs as provided for in OMB Circular A-87. **Please record the expenditure amounts in whole dollars.**

Pass-through/Transfer Agency: For expenditure type “P,” list the State agency that provided the pass-through award. For expenditure type “T”, list the State agency to which you transferred funds.

Reconciliation: Included is a printout of expenditures, by agency for funds 013 and 015. Please provide a written reconciliation of this amount to your SEFA total on Exhibit 2.