

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AGENCY INSTRUCTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011
DA-89 (rev. 07-11)**

The attached Excel form is to be used to provide financial information for the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for the State of Kansas. This Excel form must be e-mailed to Gail Barnhart at Gail.Barnhart@da.ks.gov by September 23, 2011.

The form is an Excel workbook that consists of two worksheet tabs. The "SEFA Data" tab is to report all federal expenditures expended. **The "Certification" tab is required and must be completed by all agencies.** You may download the SEFA Excel form from the Division of Accounts and Reports website at <http://www.da.ks.gov/ar/pm/forms/default.htm>.

If there are any revisions after the original submission, please contact us about updating the revision.

The financial information provided should be derived from the records from which the basic financial statements are prepared. Where applicable, reconciliations should be performed and made available upon request to explain any differences between the amounts reported on the form and related amounts reported for financial statement purposes. Also, reconciliations should be maintained to explain differences between amounts reported on the form and related amounts reported to grantor agencies. All programs with current year expenditures should be individually identified, including those completed or terminated during the 2010-11 fiscal year. Programs identified should include those from which Federal Awards were received from the Federal Government, from other State agencies, and indirectly (pass-through), from local governments and other entities. Please note that Federal funds received and expended by a State agency pursuant to a vendor relationship with a Federal Agency should **not** be included on this form. See OMB Circular A-133, Section .210 for determinations of a vendor relationship. OMB Circular A-133 can be obtained from the U.S. Office of Management and Budget website at: <http://www.whitehouse.gov/omb>.

Entities are required to retain readily available supporting documentation for the programs and expenditures shown. The supporting documentation for subrecipient information should include the names of the subgrantees, project/award numbers, expenditures, etc., which makes up the total expenditures reported.

American Recovery and Reinvestment Act (ARRA) requires the SEFA to identify all ARRA expenditures separately. We have included a separate column (column A) in the form to verify expenditures that are ARRA. If your CFDA number includes both ARRA and non-ARRA expenditures, each type must be shown separately. Agencies must identify ARRA funds separately, whether it is a direct award or subrecipient award.

DETAIL INSTRUCTIONS

To complete the forms in Excel, download the Excel workbook from the Division of Accounts and Reports website at <http://www.da.ks.gov/ar/> and save it to a designated drive. Rename the document to include your agency number, fiscal year, and SEFA (e.g., Department of Social and Rehabilitation Services will use file name: **629 11 SEFA.xls**). Do not add any columns or change the format of the forms. For each award, complete the columns that are required and the columns that are applicable. Use only one row for each Federal Award. Do not use multiple rows for a Federal Award. Do not show any sub-totals or leave any blank rows on the form. Your information will be combined with the information from other State agencies to complete the State's SEFA. Descriptions for each column are as follows:

SEFA Data Tab:

Note: All gray columns in the SEFA Data Tab (Columns E, F, G & L) are automated and do not require input. If you feel the information displayed is inaccurate, please contact Gail Barnhart (contact information is at the end of the instructions).

- A. ARRA (American Recovery and Reinvestment Act) – Every line of expenditures should be marked with yes or no. Do not combine ARRA expenditures with non-ARRA expenditures.
- B. SMART Fund No. - Enter the SMART fund number for each CFDA number. If there is more than one fund number, enter each fund in the field with a comma after each number.
- C. CFDA No. - Provide the number assigned to the Federal program in the Catalog of Federal Domestic Assistance (CFDA No.). These numbers are required by the U.S. Office of Management and Budget. When Column B is entered, Columns E, F, and G will be looked up and inserted into the form using Excel formulas. For direct awards for which a catalog number is not available, please enter the award or contract number in column D. If a CFDA number has not been assigned to your grant, but the Federal Awarding agency is known, select the appropriate 2 digit prefix which corresponds to the Federal Agency followed by .000 (e.g., Department of Commerce, 11.000). If the CFDA number is not available and the Federal Awarding agency is not known, enter 99.999. See list of Federal Agency numbers at the following website: www.cfda.gov. See Column D instructions (below) for additional information on Federal Awarding agency. **This is a required column and must be completed.**
- D. Grant or Contract Number (Indirect Grants or Grants with no CFDA No.) - Provide the program identifying number (as assigned by the indirect pass-through grantor for indirect awards or, the award or contract number if a CFDA No. is not available). If the grantor did not provide a grantor number, indicate "N/A". Note that it is imperative that the identifying numbers from the subgranting agency be provided as the Federal Government may reject the State's Schedule of Expenditures of Federal Awards if that information is missing. **For Indirect awards or awards without CFDA No.'s, this is a required column and must be completed.**
- E. Federal Awarding Agency – Automated field - no entry necessary. If the award was received directly from a Federal agency, the first two digits of the CFDA No. can be used to identify the Federal agency. Also, Federal agency information can be obtained from www.firstgov.gov. In order to stay consistent on a statewide basis, Column E will be extracted using Excel formulas when Column C is entered.
- F. Cluster – Automated field - no entry necessary. To gather more information on clusters, refer to Part 5 – Clusters of Programs, A-133 Compliance Supplement obtained from the following website: <http://www.whitehouse.gov/omb/circulars>. In order to stay consistent on a statewide basis, Column F will be extracted using Excel formulas when Column C is entered.
- G. Official Federal (CFDA) Program Title – automated field – no entry necessary. In order to stay consistent on a statewide basis, Column G will be extracted using Excel formulas when Column C is entered.

- H. Title Provided in Program/Grant Documents (Indirect Grants, No CFDA Number, CFDA Number Not in Catalog) - Enter the title provided in the program/grant documents when programs are not listed in the catalog. Do not use abbreviations or acronyms. **For indirect awards and programs not listed in the catalog, this is a required column and must be completed.**
- I. Research & Development Grant - Please indicate whether this is a research and development grant with a yes or no response.
- J. Source of Funding (D, I, N, T) - Please indicate the source of the award:

D - An award received directly from a Federal agency.

I - An indirect award (pass-through) received from a corporation, district school board, local governments, out-of-state governmental entity, or a nonprofit organization. (For indirect awards provide the related information in columns D, H, and M.)

N - Non-monetary awards including commodities, property and equipment, food stamps, and vaccines.

T - Transfer awards received from another state agency and should be coded with a "T".

This is a required column and must be completed.

- K. Agency No. (Transferred from State Agency) - For transfer awards, enter the number of the state agency which you received the Federal funds from. **For transfer awards, this is a required column and must be completed.**
- L. Agency Name (Transferred from State Agency) – Automated field - no entry necessary. This is the name of the State agency which you received Federal funds from. In order to stay consistent on a statewide basis, Column L will be extracted using Excel formulas when Column K is entered.
- M. Indirect Grants – Pass through or Grantor Name - For indirect awards, the pass-through grantor name will be the name of the organization from which you received the Federal funds. Enter the full name of the awarding agency. Do not use abbreviations. **For indirect awards, this is a required column and must be completed.**
- N. FY 2011 Total Expenditures of Federal Funds - Provide the amount of the total Federal share of project expenditures, including transfers to other state agencies for the period July 1, 2010 through June 30, 2011. This amount should not include encumbrances. **This is a required column and must be completed.**
- O. Amount Subgranted to State Agencies - Provide the amount included in column N that was provided ("subgranted") to other State agencies. This should include only those Federal awards provided ("subgranted") pursuant to a *subrecipient* relationship. It should not include Federal awards provided pursuant to a vendor relationship (e.g., utilities, DISC charges, DFM building rents). See OMB Circular A-133, Section .210 for subrecipient and vendor relationship determinations.
- P. Amount expended as Pass-Through to Subrecipient - Provide the amount included in column N that was provided ("subgranted") to "non-State entities". Indicate the portion of expenditures determined to represent amounts subgranted to subrecipients (not vendors) other than other State agencies. This should include only those Federal awards provided ("subgranted") pursuant to a subrecipient relationship. It should not include Federal awards provided pursuant to a vendor relationship. See OMB Circular A-133, Section .210 for subrecipient and vendor relationship determinations. Supporting documentation retained at the agency should detail the name of the subgrantee, project/award numbers, expenditures, etc., which make up the expenditures reported.

- Q. Audit inquiries – Was this program new in FY 2011? Please respond yes or no. Please direct any questions to Katherine Girgis at RubinBrown at 913-449-4401 or Katherine.Girgis@rubinbrown.com.
- R. Audit inquiries – Are instances of fraud noted by management related to this program? Please respond yes or no. Please direct any questions to Katherine Girgis at RubinBrown at 913-449-4401 or Katherine.Girgis@rubinbrown.com.
- S. Audit inquiries – Are regulatory or Federal agency reviews performed during FY 2011 for the program? Please respond yes or no. Please direct any questions to Katherine Girgis at RubinBrown at 913-449-4401 or Katherine.Girgis@rubinbrown.com.

Check columns T through Y for any possible errors. These columns will be blank if the data in the heading is entered on the form.

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

If your agency:

- Received federal awards directly from a federal grantor, your expenditures may have included payments to sub-recipients who are State, local or non-profit organizations. Report all of these as expenditures in column N and provide the “sub-granted” amounts in columns O and P as appropriate. Enter a “D” for Direct in the funding source column.
- Received pass-through federal awards from another State agency, report all of these expenditures in column M and enter a “T” for Transfer in the funding source column.
- Received federal awards both directly from the federal government and as pass-through from another State agency, report these expenditures separately for each grantor.

Certification Tab:

The Chief Fiscal Officer should certify the accuracy of the SEFA. **The “Certification” tab must be completed by all state agencies.**

If you have any questions regarding the SEFA, please call Gail Barnhart at (785) 296-3404, or email her at Gail.Barnhart@da.ks.gov.