

Comptroller's Directive No. 1-24

Attachment 15

Federal Schedules

Purpose

This attachment is used to provide DOA with the Federal Schedules needed to prepare the statewide **Schedule of Expenditures of Federal Awards (SEFA)** for the Single Audit Report.

The Single Audit Report is required for compliance with the Single Audit Act Amendments of 1996 and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, located in Title 2 of the Code of Federal Regulations (Uniform Guidance) at <https://www.ecfr.gov/>.

To ensure an understanding of the agency's specific responsibilities, before completing the federal schedules, it is imperative that agency personnel thoroughly review 2 CFR §200.502, Basis for determining Federal awards expended. Also, for federal programs administered by agencies that are in the 2024 Compliance Supplement, agency personnel should review Appendix IV of the Compliance Supplement that has a section titled "Programs With "Other Information" In Part 4". It is these "Other Information" sections that may provide specific guidance related to SEFA reporting for individual programs.

Agencies will also need to ensure that the appropriate federal guidance is applied to each specific federal award. Further, the agency should communicate the applicable requirements to subrecipients.

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Applicable agencies and requirements

All agencies must submit the Attachment 15 Questionnaire file to DOA to:

- certify **whether** or **not** the agency received or disbursed COVID-19 funds, which include:
 - Coronavirus Preparedness and Response Supplemental Appropriations Act (CPRSAA),
 - Families First Coronavirus Response Act (FFCRA),
 - Coronavirus Aid, Relief, and Economic Security Act (CARES Act),
 - Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA),
 - American Rescue Plan Act (ARPA);
- certify **whether** or **not** the agency received or disbursed Infrastructure Investment and Jobs Act (IIJA) Federal funds,
- certify **whether** or **not** the agency received or disbursed Federal funds,
- provide information related to loan programs,
- indicate whether or not the auditee elected to use the 10% de minimis indirect cost rate,
- certify other identifying numbers assigned by the pass-through entity have been provided on the DISBURSED TO NONSTATE and/or RECEIVED FROM NONSTATE tabs of the Federal Schedules template; and
- indicate whether project codes that mirror ALNs are used for SEFA reporting and if not, explain how ALNs are tracked and identified for reporting purposes.

Each agency receiving or disbursing federal funds must report its Unique Entity Identifier (UEI) as well as its EIN on the Attachment file.

UEI information is available at [SAM.gov | Entity Registrations \(https://sam.gov/content/entity-registration\)](https://sam.gov/content/entity-registration). For questions regarding UEI, contact PeiChi Hockaday at (804) 786-0246 or by e-mail at Peichi.Hockaday@doa.virginia.gov.

If the agency received or disbursed Federal funds in FY 2024, the agency is **REQUIRED TO USE** the templates in the files listed below,

- Federal Schedules – used to prepare the applicable federal schedules.
- Footnotes – used to prepare the applicable federal footnotes.
- Reconciliation – used to reconcile the Schedule of Expenditures of Federal Awards to Cardinal and, if applicable, the financial statement template.

Exception: Legislative branch agencies only need to complete the Questionnaire file certifying whether or not the agency received or disbursed Federal funds in FY 2024. No additional information is required.

Due date

August 8, 2024

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Questions and training

If the agency has any further questions about preparing the Federal schedules or needs detailed training, contact PeiChi Hockaday at (804) 786-0246 or e-mail at Peichi.Hockaday@doa.virginia.gov.

For additional information, refer to the online training available in the Learning Center at: <https://covlc.virginia.gov>. Click on the "Training Catalog" link. Search using the keyword "Directive" and then click the course reference link. If your agency is not yet a member of the Learning Center, please contact DOA. The training can be provided as a PDF document for those nonmember agencies.

Certification

The **Certification** tab requires all preparers and reviewers to type their name on this form. Please note that there should be a segregation of duties; therefore, the preparer and the reviewer should not be the same individual for any tab. **By typing a name, the preparer is certifying that all of the questions have been completed and are accurate; the reviewer is certifying that the attachment has been reviewed and is complete and accurate; the preparer and reviewer were not the same individual for any tab; and the preparer and reviewer have read and understood the instructions for the attachment. If agency staffing does not allow for a different preparer and reviewer, please contact DOA.**

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Submission requirements/templates

Contact DOA if the agency has any problems with the files.

After downloading the files, rename the files using the agency number followed by the identifying file name. For example, agency 151 should rename the Attachment file, Template file, Footnote file, and Reconciliation file as follows:

Note: **DO NOT** rename the tab names in the Excel files. Save the attachments with the following document names prior to submission.

151Att15_questionnaire.xlsx (Questionnaire File)

151Att15_Federal_Schedules.xlsx (Template File)

151Att15_footnote.xlsx (Footnote File)

151Att15_recon-agy.xlsx (Reconciliation File)

DOA will not accept any Federal schedules that are not in the formats required by this Directive. Agencies that fail to use the required formats will be asked to resubmit the schedules to DOA and may be cited for noncompliance in the Report on Statewide Financial Management and Compliance (Quarterly Report).

Submit the files electronically to finrept-agyatt@doa.virginia.gov.

Please include **Agency Number** and **Attachment Number** in the **subject line** of the submission e-mail.

Copy the APA via e-mail to: APAFinRept@apa.virginia.gov.

Do not submit paper copies of the attachment.

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Attachment revisions

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the REVISION CONTROL LOG tab in the attachment Excel file.**

Enter the revision date, applicable Excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Entities that believe revisions are necessary to the federal schedules after the initial submission to DOA must contact PeiChi Hockaday **BEFORE** sending the revisions to DOA. See the Questions section below for contact information.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the **REVISION CONTROL LOG** tab has been completed.

Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates. **In addition, the filenames and subject line of the e-mail for the revisions should include the word “REVISED” and the date of the revision.**

Resolution of prior year findings

Agencies are required to provide Corrective Action Plans (CAPs) in response to Auditor of Public Accounts published reports pursuant to CAPP Topic No. 10205, Agency Response to APA Audit, at https://www.doa.virginia.gov/reference/CAPP/CAPP_Topics_Cardinal/10205.pdf.

These CAPs are the basis of the resolution of prior year findings. Direct questions to Asim Wilson, Reporting Compliance Analyst – Compliance Oversight and Federal Reporting, at **(804) 692-0246** or by email Asim.Wilson@doa.virginia.gov.

Federal_sched ules.xlsx template

The Federal_Schedules.xlsx workbook includes seven tabs within the workbook. The first six tabs contain different federal schedules and the fluctuation analysis from prior year amounts and the seventh tab is the revision control log. The tabs are located at the bottom of the screen. Clicking once on the desired tab will allow navigation to a specific federal schedule. An overview of the seven tabs and what should be reported on each tab is discussed in the next section.

Throughout the federal schedule’s attachment, Research and Development (R&D), COVID-19 and Infrastructure Investment and Jobs Act federal expenditures will be referred to as R&D, COVID-19 and IJA federal expenditures respectively.

For reporting purposes, COVID-19 and Infrastructure IJA federal expenditures must be accounted for separately from Non-COVID-19, or Non-IJA federal expenditures.

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Federal_Sched
ules.xlsx
template,
continued

Within five tabs of the federal schedules workbook there will be a column labeled “R&D/COVID/IIJA” with dropdown symbols which will be used to identify the following:

- @ - Non-COVID-19, Non-IIJA R&D
- # - COVID-19 federal expenditures
- + - COVID-19 R&D
- % - IIJA federal expenditures
- & - IIJA R&D

An error message will appear if you attempt to enter anything in this column other than the symbol indicated above. A blank cell indicates Non-R&D federal expenditures.

Build America Bonds (BABs) Fund subsidies recorded in Cardinal fund 1302X are excluded from SEFA reporting per OMB.

2024 Compliance Supplement: All awards issued by the National Science Foundation (NSF) meet the definition of “Research and Development” at 2 CFR section 200.1. And all awards issued by the National Institutes of Health (NIH) meet the definition of “Research and Development” at 45 CFR section 75.2. As such, NSF and NIH awards should be reported as R&D clusters on the SEFA.

Note: Agencies are required to report amounts related to unknown Assistance Listing Number (ALN), previously known as Catalog of Federal Domestic Assistance (CFDA) number, on the appropriate tab(s). For COVID-19 federal expenditures, agencies should not use the Program Name – Unidentified ALN column since all COVID-19 programs have been assigned a specific ALN. For amounts with unknown ALNs, agencies are required to report the federal program name and other identifying number (such as the contract number) in each tab. Agencies are to combine any unknown ALNs, program names, or contract numbers that are identical. Separate lines are only allowed if the ALN is unknown, not identical, or both R&D and non-R&D expenditures exist. It is expected that Program Name – Unidentified ALN column will primarily be used for subrecipient and pass-through entities. Agencies must perform reasonable steps to determine the actual ALN before electing to report any amounts with unknown ALNs.

Note: An Other Identifying Number column has been added to the DISBURSED TO NONSTATE AND RECEIVED FROM NONSTATE tabs. Agencies should report any other identifying numbers assigned by the pass-through entity in this column. Agencies should contact the disbursing entity to determine the other identifying number(s) before leaving the column blank. If there are multiple other identifying numbers, report each number in this column, separated by a slash (/). Do not use this column to report identifying numbers assigned by the federal grantor agency.

At a minimum, agencies must contact the disbursing entity to determine the actual ALN before entering amounts without known ALNs. Agencies should make every effort to include any contract numbers, if applicable. If an unknown ALN is used, you must provide a program name and an identifying number associated with the grant. DOA will contact you if an identifier is not supplied. This is a Federal Audit Clearinghouse (FAC) and Uniform Guidance requirement. Agencies failing to perform this minimum level of due diligence for amounts without actual ALNs, may be cited for noncompliance in the Report on Statewide Financial Management and Compliance (Quarterly Report).

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**Overview of
federal
schedules**

All COVID-19, IIJA, Non-COVID-19, and Non-IIJA expenditures, **excluding** BABs recorded in Cardinal fund 1302X and expenditures reported on the **RECEIVED FROM NONSTATE** tab, made from funds received directly from the Federal Government and federal expenditures/ disbursements reported on all other tabs should be reported on the **SEFA** tab. **This distinction is made because expenditures reported on the RECEIVED FROM NONSTATE tab are classified as “Pass-Through Entity Award Expenditures” in the Statewide report and all other expenditures/disbursements are classified as “Direct Award Expenditures”.**

Therefore, federal expenditures and/or disbursements reported on the **SEFA** tab plus the total federal expenditures and/or disbursements reported on the **RECEIVED FROM NONSTATE** tab should equal total federal expenditures for the agency. The individual tabs are discussed below:

1. **SEFA** tab – All expenditures/disbursements made by the agency/institution, **except for expenditures reported on the RECEIVED FROM NONSTATE tab**, should be included on this tab.
2. **RECEIVED FROM STATE** tab – Pass-through funds received from other state agencies/institutions should be reported on this tab. **ANY EXPENDITURE MADE FROM THESE FUNDS SHOULD BE INCLUDED ON THE SEFA TAB.**
3. **DISBURSED TO STATE** tab – Pass-through funds disbursed to other state agencies/institutions should be reported on this tab. **THESE DISBURSEMENTS SHOULD BE INCLUDED EITHER ON THE SEFA TAB OR THE RECEIVED FROM NONSTATE TAB** depending on the funding source.
4. **DISBURSED TO NONSTATE** tab – Pass-through funds disbursed to non-state entities (See **definition of Non-state entities on page 10**) should be reported on this tab. **THESE DISBURSEMENTS SHOULD BE INCLUDED EITHER ON THE SEFA TAB OR THE RECEIVED FROM NONSTATE TAB** depending on the funding source.
5. **RECEIVED FROM NONSTATE** tab – Pass-through funds received from Non-state entities (See **definition of Non-state entities on page 10**) and expenditures made from the funds received should be reported on this tab. **EXPENDITURE AMOUNTS REPORTED ON THE RECEIVED FROM NONSTATE TAB SHOULD NOT BE INCLUDED ON THE SEFA TAB.**
6. **FLUCTUATION ANALYSIS** tab – This tab provides a comparison of the prior year's SEFA tab to the current year's SEFA tab to identify any differences by major federal agency and requires an explanation whenever any differences are identified with a “YES” in the “Significant Variance” column.
7. **REVISION CONTROL LOG tab** – All revisions should be listed on this tab.

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**Important
Items-General**

- Use the **cash basis** of accounting.
- All attachment files **are designed so that you only need to fill in the yellow highlighted cells.**
- Enter **whole dollar amounts** in all files to prevent rounding errors.
- **Ensure all federal expenditures are recorded in the proper federal fund in Cardinal. Ensure you have notified General Accounting if you have received BABs and activity is recorded in Cardinal fund 1302X.**
- **It is important to make sure you have checked the <https://SAM.gov/> website to ensure that all ALNs are valid for the current SEFA. Please pay close attention to ALN programs that have been deleted or changed to an alternate ALN.**
- If the ALN is entered and the incorrect Federal Program Name or Federal Program Grantor Name appears on any spreadsheet, **and you have verified the ALN is correct by checking the <https://SAM.gov/> website**, please contact PeiChi Hockaday at (804) 786-0246 or e-mail at Peichi.Hockaday@doa.virginia.gov for assistance.
- Excerpt from 2024 Compliance Supplement: In order to assist recipients and auditors in the identification of all the COVID-19 funds and their related program Assistance Listing numbers, OMB has issued several summaries of federal programs that were created by COVID-19 funding and also existing programs that received COVID-19 funding. A summary of programs that received funding under the CARES Act (and other earlier COVID-19 legislation) as of May 20, 2020, can be accessed at: https://www.cfo.gov/wp-content/uploads/2020/07/M-20-21_FAQ_07312020_UPDATED.pdf. A summary of programs that received funding under the ARP Act as of October 29, 2021, can be found at: https://www.cfo.gov/assets/files/Revised-American-Rescue-Plan-Assistance-Listings_10-29-2021.pdf. Each summary includes program Assistance Listing numbers and an asterisk (*) next to Assistance Listing numbers denoting a new Assistance Listing number.
- Unknown ALNs are those numbers where the Federal grantor is known but the ALN is unknown. You must include the first two digits of the ALN. (For example, 10.000 would be used if the Federal Grantor is the U.S. Department of Agriculture, but the ALN is unknown.)

A column titled “Program Name - Unidentified ALN” is included in each tab in the Federal_Schedules.xlsx file. For COVID-19 federal expenditures, agencies should not use the Program Name – Unidentified ALN column since all COVID-19 programs have been assigned a specific ALN. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual ALN is unknown. It is a requirement as stated above to include an identifying number or award identification number if the ALN is not known.

Note: On the “Received from NonState” tab, it is a requirement to include an identifying number or award identification number if there are identifying numbers assigned by the pass-through entity.

Note: In instances where disbursements were made from inactive ALNs, provide the inactive ALN.

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Important Items-Federal schedules template

- If N/A appears in any cell you have keyed, you have likely entered invalid data and you should recheck what has been keyed. Please do not submit schedules with N/A unless you have discussed it with DOA first.
 - Do not complete the “Program Name-Unidentified ALN” column when the Program name is already populated on the schedules.
 - When changes are made to any schedule, make sure to submit the revised certification **and, if a revision is made to the SEFA tab**, submit a revised reconciliation. Also, please ensure the revision control log is completed for any changes made to the tabs on the Federal_Schedules.xlsx file.
 - Ensure you confirm pass-through amounts received or disbursed with the receiving or disbursing agency prior to submission to DOA. The amounts reported by the disbursing or receiving agencies should be the same in most cases. Discrepancies should be discussed with DOA prior to submission. Ensure you report the appropriate amounts and the appropriate designation as research/development or non-research/development.
- Note:** Please ensure pass-through amounts reported on the **SEFA** and **RECEIVED FROM NONSTATE** tabs do not exceed the total direct and/or indirect amounts reported by ALN. Amounts provided to subrecipients are reported on the face of the Final SEFA schedule, and pass-through amounts cannot exceed the total of direct and indirect expenditures reported. DOA will contact you if the pass-through amounts exceed the total of direct and indirect costs.
- Ensure the reconciliation ties to Cardinal for all agencies. If applicable, also ensure the reconciliation ties to the Financial Statement Template.
 - **Use the following symbols to indicate the appropriate type of expenditure:**
 - @ - Non-COVID-19, Non-IIJA R&D
 - # - COVID-19 federal expenditures
 - + - COVID-19 R&D
 - % - IIJA federal expenditures
 - & - IIJA R&D
 - No symbol is used for non-R&D expenditures.
 - Running totals are located on each spreadsheet tab.
 - Do not use “-” (dashes) to represent \$0.00. You must use the number “0”.
 - Do not place the number “0” on any worksheets that do not contain federal expenditure data.
 - Do not leave blank rows between rows of information within the spreadsheets when keying in data.
 - Do not use abbreviations or include error messages or pennies on any schedules.

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Important Items-Federal schedules template, continued

- The Federal Government is **not** a **Non-state entity**. **Non-state entities** are counties, cities, towns, local governments, local governmental authorities, regional governmental authorities, public or private foundations, institutes, museums, and corporations or similar organizations which are not units of State government or political subdivisions of the Commonwealth as established by general law or special act. (**DO NOT** report disbursements to or receipts from the **Federal government** on the **Disbursed to Non-state Entities** and/or **Received from Non-state Entities** tabs.) Community service boards and area agencies on aging should be reported as non-state agencies for reporting purposes. These agencies are not audited by the Auditor of Public Accounts and are not considered to be state agencies.
- **Do not include Federal subagencies on disbursed/received from non-state tabs. Instead, ensure that all Federal award numbers or other identifying numbers are provided. Federal subagencies are listed on the following websites:**
 - <https://www.nih.gov/>
 - <https://www.nasa.gov/>
 - <https://www.energy.gov/>
- Pass-through disbursements to State or non-state entities should be reported as expenditures on the appropriate tab(s). **Do not eliminate any pass-through disbursements.** DOA eliminates pass-through transactions at a statewide level.
- Include indirect cost recoveries as expenditures on the SEFA tab.
- Refunds of Federal revenue should **not** be reported on any of the Federal Schedules.
- In those instances where pass-through funds are returned to the original granting agency, the amount should be netted (since the receiving pass-through agency did not expend them). Then, if the original agency subsequently spends those funds, it should be reported on their individual agency's SEFA and would be counted in that manner for the Commonwealth federal schedules.
- **Certain ALNs from Department of Education, ALN 84.425, Education Stabilization Fund (ESF), and ALN 84.032, Federal Family Education Loans, were distributed using an alpha character at the end of the ALN to delineate the specific program(s) being provided to recipients and compliance requirements vary among programs. Please verify the ALNs with alpha characters and program names at U.S. Department of Education <https://oese.ed.gov/offices/education-stabilization-fund/>.**
- If not specified above, please verify the ALNs and program names at <https://SAM.gov/data-services/>.
- **Sort and combine grant expenditures and program income expenditures to report the total expenditures for each ALN on a single line.**
- Add the value of nonmonetary disbursements to the monetary expenditures to determine the total expenditures for ALNs that have both monetary and nonmonetary disbursements. (Nonmonetary disbursements and ending inventory should be identified in the **Footnote Schedules**.)

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**Important
Items-Federal
schedules
template,
continued**

- **Do not use ALN 00.000.** Contact the entity that provided the funds to determine the correct and complete ALN. At a minimum, each entity is required to identify the Federal grantor agency with the first two digits of the ALN (i.e., 10.000, 93.000).
- *The Uniform Administrative Requirements, Cost Principles, and Audit Requirements Section 200.87, defines research and development “as all research activities, both basic and applied, and all development activities that are performed by a non-profit organization”.*
- Research is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Research also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other research and development.
- Development is the systematic use of knowledge gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes.

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Important Items-Pass- through schedules

Do not include payments to contractors under legal obligations for the purchase of goods and services on the pass-through schedules.

The medium through which payment is rendered (ATA, check, EDI, etc.) does not determine whether the relationship is contractor or subrecipient.

A **subrecipient** is “a non-Federal entity that expends Federal awards received from a pass-through entity to carry out a Federal program but does not include an individual that is a beneficiary of such a program. A subrecipient may also be a recipient of other Federal awards directly from a Federal awarding agency”.

A **contractor** is “a dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a Federal program. These goods or services may be for an organization’s own use or for the use of beneficiaries of the Federal program”.

Consider the following characteristics to identify a subrecipient or contractor relationship. The AGA has provided the following worksheet to help in identifying subrecipient vs. contractor relationships: [AGA - Subrecipient vs. Contractor Checklist](#).

[2 CFR§200.331, Subrecipient and Contractor determinations](#), must be reviewed to make the determination.

Transfer of federal funds between state agencies **does not** constitute a subrecipient or contractor relationship since the transfer is to an entity within the same auditee (Commonwealth of Virginia).

SUBRECIPIENT

- Determines who is eligible to receive Federal financial assistance.
- Has its performance measured by meeting the objectives of the Federal program.
- Has responsibility for programmatic decision making.
- Has responsibility for adherence to applicable Federal program compliance requirements.
- Uses the Federal funds to carry out a program of the organization as compared to providing goods or services for a program of the pass-through entity.

CONTRACTOR

- Provides the goods and services within normal business operations.
- Provides similar goods or services to many different purchasers.
- Operates in a competitive environment.
- Provides goods or services that are ancillary to the operation of the Federal program.
- Is not subject to compliance requirements of the Federal program.

DOA strongly encourages communication between entities exchanging Federal pass-through funds. Such communication ensures consistent reporting and reduces the time required for statewide compilation and audit. Contact PeiChi Hockaday at DOA if the agency needs assistance with identifying the Federal contacts at other agencies.

DOA will perform a variance analysis for pass-through funds received and pass-through funds disbursed among State agencies/institutions. DOA will investigate significant variances, and **State agencies/institutions will be required to explain these variances IN WRITING by a due date to be determined in future communications.**

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Important Items- Reporting loan programs

Report all loan programs in accordance with the Uniform Guidance Section 200.502. While agencies are responsible for identifying all loan programs to be reported, the following have historically been reported:

- Campus based loan program (Perkins - #84.038, Health Professions Loans - #93.342, Nurse Faculty Loans - #93.264, Nursing Student Loans - #93.364)
- Economic Adjustment Assistance Program (#11.307)

Preparing the Federal_Schedules.xlsx template; SEFA tab

The **SEFA** tab should include all federal expenditures/disbursements, except for the expenditures/disbursements reported on the **RECEIVED FROM NONSTATE** tab. **Report all expenditure/disbursement amounts related to unknown ALNs on this tab except those expenditures/ disbursements reported on the RECEIVED FROM NONSTATE tab.**

Instructions for preparing the **SEFA** tab are in the table below.

| Step | Action |
|------|--|
| 1 | Click on the SEFA tab. Enter your agency number in cell B2 (the first yellow highlighted cell). After you enter the agency number, your agency name should appear in cell B1, the cell directly above agency number. The agency number and title are linked to the remaining tabs. Make sure your agency number appears on all other spreadsheets. |
| 2 | In Column C, enter the appropriate ALN beginning on line 8. Your agency number, the appropriate Federal grantor agency, and the Federal program name should automatically appear in Column A, B, and E. Report each ALN only once on the schedule unless the ALN has both research and development (R&D) expenditures and expenditures other than R&D. In Column D, enter/select “@” to indicate non-COVID R&D expenditures, “#” to indicate COVID-19 expenditures, “+” to indicate COVID-19 R&D expenditures, “%” to indicate IJA expenditures, or “&” to indicate IJA R&D expenditures. |
| 3 | Report all Federal disbursements in Column F, EXCEPT expenditures/disbursements reported on the RECEIVED FROM NONSTATE tab. |
| 4 | A column titled “Program Name - Unidentified ALN” is included in each tab in the Federal_Schedules.xlsx file. For COVID-19 federal expenditures, agencies should not use the Program Name – Unidentified ALN column since all COVID-19 programs have been assigned a specific ALN. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual ALN is unknown. It is a requirement to include an identifying number or award identification number if the ALN is not known. <u>Note:</u> In instances where disbursements were made from inactive ALNs, provide the inactive ALN. |
| 5 | Ensure the Federal program name is consistent throughout all applicable worksheets. If the name is unknown, use Other Assistance as the program name, only after you have verified there is no federal contract or program name applicable. |

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**Preparing the
Federal_Sched
ules.xlsx
template;
RECEIVED
FROM STATE
tab**

The **RECEIVED FROM STATE** tab identifies Federal assistance disbursed from one State agency/institution and received by another State agency/institution. The Federal assistance is listed by ALN and by State grantor agency/institution. **Report amounts related to unknown ALNs that were received from state agencies/institutions on this tab and expenditures made from these funds on the SEFA tab.**

Instructions for preparing the **RECEIVED FROM STATE** tab are in the following table.

| Step | Action |
|------|--|
| 1 | Click on the RECEIVED FROM STATE tab. The agency number and name information are linked to the SEFA tab. ONLY include federal money received from a Virginia state agency/institution. |
| 2 | In Column B, enter the State agency/institution number for the agency/institution that disbursed Federal pass-through funds to your agency beginning on line 8, your agency number and the grantor state agency name should appear in Column A and C respectively. Please make sure that the correct agency names appear to ensure you have keyed the correct agency number. Fill in one line for each grantor agency/institution and ALN, except as noted in Step 3 below. |
| 3 | Enter the ALNs in numerical order in Column D. As each ALN is entered, the federal program name will appear in Column E. Please ensure this is the name of the program under which the funds were received. Report each ALN only once on the schedule unless the ALN has both research and development (R&D) expenditures and expenditures other than R&D. In Column G, enter/select “@” to indicate non-COVID R&D expenditures, “#” to indicate COVID-19 expenditures, “+” to indicate COVID-19 R&D expenditures, “%” to indicate IIJA expenditures, or “&” to indicate IIJA R&D expenditures. |
| 4 | In Column F, enter the total amount of pass-through funds received from other State agencies/institutions. Use the cash basis or the value of nonmonetary assistance to report these receipts. Expenditures made from these funds should also be included on the SEFA tab. |
| 5 | A column titled “Program Name - Unidentified ALN” is included in each tab in the Federal_Schedules.xlsx file. For COVID-19 federal expenditures, agencies should not use the Program Name – Unidentified ALN column since all COVID-19 programs have been assigned a specific ALN. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual ALN is unknown. It is a requirement to include an identifying number or award identification number if the ALN is not known. |
| 6 | After the SEFA tab is completed, ALN that is not reported on SEFA tab will be listed in Column J (if any), please confirm the ALN did not have expenditures in FY24 in Column K. The agency may or may not have ALNs listed. Do not enter column K if there is no ALN listed in Column J. |

Continued on next page

Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

Preparing the Federal_Schedules.xlsx template; DISBURSED TO STATE tab

The **DISBURSED TO STATE** tab identifies Federal assistance disbursed from the agency to State agencies/institutions. The Federal disbursements are listed by ALN and by State receiving agency/institution. **Report amounts related to unknown ALNs that were disbursed to state agencies/institutions on this tab. These amounts should also be included on the SEFA tab or the RECEIVED FROM NONSTATE tab depending on the funding source.**

Instructions for preparing the **DISBURSED TO STATE** tab are in the following table.

| Step | Action |
|------|---|
| 1 | Click on the DISBURSED TO STATE tab. The agency number and name information are linked to the SEFA tab. ONLY include federal money disbursed from your agency to a Virginia state agency/institution on this tab. |
| 2 | In Column B, enter the State agency/institution number for the agency/institution to which the agency disbursed Federal pass-through funds beginning on line 8, your agency number and the receiving state agency name should appear in Column A and C respectively. Please make sure that the correct agency names appear to ensure you have entered the correct agency number. Fill in one line for each grantor agency/institution and ALN, except as noted in Step 3 below. |
| 3 | Enter the ALNs in numerical order in Column D. As each ALN is entered, the federal program name will appear in Column F. Please ensure this is the name of the program under which the funds were received. Report each ALN only once on the schedule unless the ALN has both research and development (R&D) expenditures and expenditures other than R&D. In Column E, enter/select “@” to indicate non-COVID R&D expenditures, “#” to indicate COVID-19 expenditures, “+” to indicate COVID-19 R&D expenditures, “%” to indicate IIJA expenditures, or “&” to indicate IIJA R&D expenditures. |
| 4 | In Column G, enter the total amount of pass-through funds disbursed to other State agencies/institutions. Use the cash basis or the value of nonmonetary assistance to report the disbursements. These disbursements should also be included either on the SEFA tab or the RECEIVED FROM NONSTATE tab depending on the funding source. |
| 5 | A column titled “Program Name – Unidentified ALN” is included in each tab in the Federal_Schedules.xlsx file. For COVID-19 federal expenditures, agencies should not use the Program Name – Unidentified ALN column since all COVID-19 programs have been assigned a specific ALN. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual ALN is unknown. It is a requirement to include an identifying number or award identification number if the ALN is not known. Note: In instances where disbursements were made from inactive ALNs, provide the inactive ALN. |

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Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

Preparing the Federal_Schedules.xlsx template; DISBURSED TO NONSTATE tab

The **DISBURSED TO NONSTATE** tab identifies Federal assistance disbursed from the agency to subrecipient non-state entities. (See page 10 for the definition of non-state entities.) The Federal disbursements are listed by ALN only. Do not report the names of the non-state entities. **Report amounts related to unknown ALNs that were disbursed to non-state entities on this tab. These amounts should also be included on the SEFA tab or the RECEIVED FROM NONSTATE tab depending on the funding source.**

Instructions for preparing the **DISBURSED TO NONSTATE** tab are in the following table.

| Step | Action |
|------|--|
| 1 | Click on the DISBURSED TO NONSTATE tab. The agency number and name information are linked to the SEFA tab. ONLY include federal money disbursed from your agency to a non-state entity on this tab. |
| 2 | Enter the ALNs in numerical order in Column B beginning on line 8. Fill in one line for each ALN. As each ALN is entered, your agency number and the federal program name will appear in Column A and C respectively. Please ensure this is the name of the program under which the funds were received. Report each ALN only once on the schedule unless the ALN has both research and development (R&D) expenditures and expenditures other than R&D. In Column E, enter/select “@” to indicate non-COVID R&D expenditures, “#” to indicate COVID-19 expenditures, “+” to indicate COVID-19 R&D expenditures, “%” to indicate IJJA expenditures, or “&” to indicate IJJA R&D expenditures. |
| 3 | In Column D, enter the total amount of Federal pass-through funds disbursed to non-state entities for each ALN. Use the cash basis or the value of nonmonetary assistance to report the disbursements. These disbursements should also be included either on the SEFA tab or the RECEIVED FROM NONSTATE tab depending on the funding source. |
| 4 | A column titled “Program Name – Unidentified ALN” is included in each tab in the Federal_Schedules.xlsx file. For COVID-19 federal expenditures, agencies should not use the Program Name – Unidentified ALN column since all COVID-19 programs have been assigned a specific ALN. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual ALN is unknown. It is a requirement to include an identifying number or award identification number if the ALN is not known. <u>Note:</u> In instances where disbursements were made from inactive ALNs, provide the inactive ALN. |
| 5 | A column titled Other Identifying Numbers Assigned by the Pass-Through Entity is included in this tab. Agencies should report any other identifying numbers assigned by the pass-through entity in this column. Agencies should contact the disbursing entity to determine the other identifying number(s) before leaving the column blank. If there are multiple other identifying numbers, report each number in this column, separated by a slash (/). Do not use this column to report identifying numbers assigned by the federal grantor agency. <i>Amounts provided to subrecipients are reported on the face of the Final SEFA schedule and pass-through amounts cannot exceed the total of direct and indirect expenditures reported. DOA will contact you if the pass-through amounts exceed the total of direct and indirect costs.</i> |

Continued on next page

Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

Preparing the Federal_Schedules.xlsx template; RECEIVED FROM NONSTATE tab

The **RECEIVED FROM NONSTATE** tab identifies Federal assistance disbursed from non-state entities and received by the agency in a subrecipient relationship. **Also, this tab identifies the Federal expenditures made from the pass-through funds received from the non-state entities.** (See page 10 for the definition of non-state entities.) The Federal receipts and disbursements are listed by ALN and by non-state entity name.

Report amounts related to unknown ALNs that were received from non-state entities and the related expenditures made from the pass-through funds received on this tab. DO NOT report expenditures made from the pass-through funds received on the SEFA tab.

Instructions for preparing the **RECEIVED FROM NONSTATE** tab are in the following table.

| Step | Action |
|------|---|
| 1 | Click on the RECEIVED FROM NONSTATE tab. The agency number and name information are linked to the SEFA tab. ONLY include federal money received by your agency from a non-state entity on this tab. The Federal Government is not a non-state entity. |
| 2 | Fill in the non-state entity grantor name (DO NOT USE ABBREVIATIONS) in Column B beginning on line 8. As each entity is entered, your agency number will appear in Column A. Fill in one line for each non-state entity grantor and ALN. <u>PLEASE NOTE: DO NOT ABBREVIATE THE NON-STATE ENTITY NAMES OR INCOMPLETE ENTITY NAMES.</u> For instance, spell out “Incorporated” instead of “Inc”. <u>DOA WILL NOT ACCEPT TEMPLATES THAT CONTAIN ABBREVIATIONS OR INCOMPLETE ENTITY NAMES.</u> |
| 3 | Enter the ALNs in numerical order in Column C. As each ALN is entered, the federal program name will appear in Column D. Please ensure this is the name of the program under which the funds were received. Report each ALN only once on the schedule unless the ALN has both research and development (R&D) expenditures and expenditures other than R&D. In Column G, enter/select “@” to indicate non-COVID R&D expenditures, “#” to indicate COVID-19 expenditures, “+” to indicate COVID-19 R&D expenditures, “%” to indicate IIJA expenditures, or “&” to indicate IIJA R&D expenditures. |
| 4 | In Column E, enter the total dollar amount of Federal pass-through funds received from non-state entities for each ALN. Use the cash basis or the value of nonmonetary assistance to report the receipts. |
| 5 | In Column F, enter the total dollar amount of Federal expenditures made from the pass-through funds received from non-state entities. Enter a zero if no funds were expended, and report negative amounts if amounts are returned to the non-state entity. Expenditures/disbursements made from these funds should NOT be reported on the SEFA tab. |

Continued on next page

Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

Preparing the Federal_Schedules.xlsx template; RECEIVED FROM NONSTATE tab, continued

| Step | Action |
|------|---|
| 6 | <p>A column titled “Program Name – Unidentified ALN” is included in each tab in the Federal_Schedules.xlsx file. For COVID-19 federal expenditures, agencies should not use the Program Name – Unidentified ALN column since all COVID-19 programs have been assigned a specific ALN. Enter the program name (if known) followed by a dash and then enter the other identifying number (such as the contract number) in this column if N/A appears in the program name column when the actual ALN is unknown. It is a requirement to include an identifying number or award identification number if there are identifying numbers assigned by the pass-through entity.</p> <p>Note: In instances where disbursements were made from inactive ALNs, provide the inactive ALN.</p> |
| 7 | <p>A column titled Other Identifying Numbers Assigned by the Pass-Through Entity is included in this tab. Agencies should report any other identifying numbers assigned by the pass-through entity in this column. Agencies should contact the disbursing entity to determine the other identifying number(s) before leaving the column blank. If there are multiple other identifying numbers report each number in this column, separated by a slash (/). Do not use this column to report identifying numbers assigned by the federal grantor agency.</p> |

Preparing the Federal_Schedules.xlsx template; Identifying Errors

If the fields appear highlighted rose-colored or in some cases the text will appear in red or blue, these indicate a correction is needed, please check the following potential errors:

- “#N/A” indicates **incorrect** ALN or agency number,
- **Duplicate** ALNs, with symbol if there is any, please combine the expenditures OR provide “PROGRAM NAME – UNIDENTIFIED ALN” for the differentiation,
- A **decimal** is entered in the cell,
- A **formula** is entered in the cell,
- When “Other Assistance” is entered, column “PROGRAM NAME – UNIDENTIFIED ALN” **cannot be blank**,
- ALN reported on the DISBURSED TO STATE and DISBURSED TO NONSTATE is neither reported on the SEFA nor RECEIVED FROM NONSTATE tab,
- The total disbursed amount reported on the DISBURSED TO STATE and DISBURSED TO NONSTATE is greater than the expenditures reported on the SEFA and RECEIVED FROM NONSTATE tabs,
- A symbol is entered without ALN,
- Alpha character is missing for ALN 84.425 or ALN 84.032,
- The agency may or may not have ALNs listed in Column J and K on the RECEIVED FROM STATE. Do not enter column K if there is no ALN listed in Column J.

An indication of an error persists after reviewing the above criterion, please contact PeiChi Hockaday at Peichi.Hockaday@doa.virginia.gov for further assistance.

Continued on next page

Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

**Preparing the
 Federal_Sched
 ules.xlsx
 template;
 Fluctuation
 Analysis tab**

Instructions for preparing the **FLUCTUATION ANALYSIS** tab are in the table below.

| Step | Action |
|------|--|
| 1 | Click on the FLUCTUATION ANALYSIS tab. This tab will identify fluctuations in the expenditure amounts reported on the current SEFA tab compared to the prior year SEFA tab. The total SEFA dollar variance is provided in the top section of the tab. |
| 2 | In the lower portion of the tab, a fluctuation is provided for each major federal agency category between the current and prior year SEFA tab expenditure amounts. For example, 10.xxx represents all expenditures from the SEFA tab within the federal agency, U.S. Department of Agriculture. A “significant variance” is identified, whenever a “YES” is displayed in the “Significant Variance” column and requires that an explanation of the variance be provided. All SEFA amounts for the current and prior year auto-populate in the appropriate federal agency fields (10.XXX, 11.XXX, etc.). You do not need to enter any current or prior year SEFA expenditure amounts. |
| 3 | For the Variance explanation on the FLUCTUATION ANALYSIS tab, if "YES" is displayed in “Significant Variance” column, explain any significant increase, or decreases in the major federal agency categories. Compare the prior year's SEFA tab to the current year's SEFA to identify any individual program differences for the major federal agency where an explanation is required. It will be helpful to have a copy of the prior and current year SEFA tab submissions to identify programs that are new or no longer being used in the current year SEFA tab submission. Include detailed ALNs and/or other information to explain any significant changes identified. It is not sufficient to explain that a specific ALN had increased expenditures without providing a reason why the program expenditures increased or decreased. |
| 4 | It is important to make sure you have checked the https://SAM.gov/ website to ensure that all ALNs are valid for the current SEFA. Please pay close attention to ALN programs that have been deleted or changed to an alternate ALN. |
| 5 | Valid explanations may include that a program is no longer in use, or a new program has been added in the SEFA year being reported. |

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Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

**Preparing the
Federal_Sched
ules.xlsx
template;
Revision
Control Log
tab**

Instructions for completing the **REVISION CONTROL LOG** tab are below.

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the REVISION CONTROL LOG tab in the attachment Excel file.**

Enter the revision date, applicable Excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

Entities that believe revisions are necessary to the federal schedules after the initial submission to DOA must contact PeiChi Hockaday **BEFORE** sending the revisions to DOA. See the Questions section below for contact information.

Include “**REVISED – date**” in the **subject line** of the submission e-mail as well as in the **file name**. Resubmit the revised attachment; and ensure that the **REVISION CONTROL LOG** tab has been completed.

Each time a revision is submitted the **Certification** tab should be updated with new signatures and dates. **In addition, the filenames and subject line of the e mail for the revisions should include the word “REVISED” and the date of the revision.**

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Comptroller's Directive No. 1-24

Attachment 15

Federal Schedules

Preparing the
footnote.xlsx
template
(footnote file)

The following **Footnote Schedules** must be completed by the agencies listed.

Ensure applicable footnote totals agree to the sum of the amounts reported on the SEFA tab and the RECEIVED FROM NONSTATE tab for the applicable ALN. Report COVID-19 and Non-COVID-19 expenditures in the appropriate labeled columns on the footnote tabs.

For example, the sum of the COVID-19 and Non-COVID-19 nonmonetary federal disbursement amount and the COVID-19, and Non-COVID-19 monetary federal disbursement amount reported in the Food Distributions Program footnote should agree to the sum of the amounts reported on the SEFA tab and the RECEIVED FROM NONSTATE tab for the applicable ALN. Prior year total and variance columns have been added to each footnote tab for comparison purposes. If there are significant variances, please email PeiChi Hockaday at Peichi.Hockaday@doa.virginia.gov with an explanation.

Donation of Federal Surplus Personal Property footnote:

- Department of General Services

Food Distribution Programs footnote:

- Department of Agriculture and Consumer Services
- Department of Corrections
- Department of Juvenile Justice
- Department of Behavioral Health and Developmental Services
- Virginia School for the Deaf and the Blind

Childhood Immunization Grants footnote:

- Department of Health

Emergency Unemployment Benefits footnote:

- Virginia Employment Commission

CCDF Cluster footnote:

- Department of Education – Central Office
- Department of Social Services

If the agency received or disbursed ALN 93.489, 93.575, and 93.596 in FY 2024 and is not listed here, please contact DOA for assistance.

Disaster Grants - Public Assistance footnote:

- Virginia Department of Emergency Management

If the footnote file does not pertain to your agency, please do not submit a blank file. If the agency received or disbursed nonmonetary assistance in FY 2024 and is not listed above, call PeiChi Hockaday at DOA at (804) 786-0246 or e-mail at Peichi.Hockaday@doa.virginia.gov. The footnote.xlsx workbook includes four tabs with each tab representing a footnote within the workbook. The tabs are located at the bottom of the screen. Clicking once on the desired tab will allow you to get to a specific footnote.

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Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

**Reconciliation
of the Schedule
of Expenditures
of Federal
Awards**

The recon-agy.xlsx workbook includes five tabs with each tab representing a worksheet within the workbook. The tabs are located at the bottom of the screen. Clicking once on the desired tab will allow you to get to an individual worksheet. The reconciliation schedules and tab names are listed below.

| Reconciliation Schedules | Tab-name |
|---|-------------------------------|
| System (Cardinal) Reconciliation | RECON- SYSTEM tab |
| Financial Statement Template Reconciliation | RECON- FS Template tab |
| System (Cardinal) Reconciliation | Account 50XXXXXX tab |
| System (Cardinal) Reconciliation | Account 609660 tab |
| System (Cardinal) Reconciliation | Account 609930 tab |

The Reconciliation of the Schedule of Expenditures of Federal Awards reconciles the expenditures for COVID-19, IJJA, Non-COVID-19, and Non-IJJA reported on the **SEFA** tab plus the expenditures for COVID-19, IJJA, Non-COVID-19, and Non-IJJA reported on the **RECEIVED FROM NONSTATE** tab to the amount of Federal expenditures for COVID-19, IJJA, Non-COVID-19, and Non-IJJA recorded on the accounting system, which is Cardinal for most agencies.

If this Directive requires the agency to submit a **financial statement template** that includes Federal funds, the agency must also prepare a formal reconciliation of the **Schedule of Expenditures of Federal Awards** to the amount reported on the financial statement template.

Incomplete or improper **Reconciliations of the Schedule of Expenditures of Federal Awards** will be returned to the agencies. [These agencies will be asked to resubmit the reconciliations and may be cited for noncompliance in the Report on Statewide Financial Management and Compliance \(Quarterly Report\).](#)

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Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

Preparing the recon-agy.xlsx template for accounting system

Instructions for preparing the **Reconciliation of the Schedule of Expenditures of Federal Awards** to the accounting system (Cardinal) are in the following table.

| Step | Action |
|------|---|
| 1 | Select the Recon-System tab in the recon-agy.xlsx file, enter the agency number, contact information, and date completed in the applicable cells highlighted in yellow. The agency name will automatically be entered once the agency number has been entered. This information will transfer to the following tabs automatically. |
| 2 | Enter the fund on each Account tab as a numeric field. Select the Account 50XXXXXX worksheet in the recon-agy.xlsx file. Use the Cardinal Trial Balance Report to enter the following information in each Account worksheet for any Federal fund assigned to the agency: The Account totals will automatically roll up to the Recon-System tab on the following row: <ul style="list-style-type: none"> • Expenditures (Account 50XXXXXX) on line 27 <p style="text-align: center;"><u>Do not add or delete any line items in this Cardinal section.</u></p> <p>Instead, any additional items should be listed in the reconciling items section. A line item has been added to the reconciling items section to include any BABs recorded in fund 1302X, if applicable.</p> |
| 3 | Select the Account 609660 worksheet in the recon-agy.xlsx file. Enter any federal Pass-Through transfers out. The Account totals will automatically roll up to the System worksheet tab on the following row: <ul style="list-style-type: none"> • Pass-Through Transfers Out (Account 609660) on line 28 |
| 4 | Select the Account 609930 worksheet in the recon-agy.xlsx file. Enter any federal Pass-Through transfers out. The Account totals will automatically roll up to the System worksheet tab on the following row: <ul style="list-style-type: none"> • Pass-Through Transfers Out (Account 609930) on line 29 |
| 5 | Select the Recon-System worksheet in the recon-agy.xlsx file. |
| 6 | In cell E11, E12, and E13, enter the total Non-COVID-19 and Non-IIJA, COVID-19, and IIJA Federal Expenditures amount (excluding BABs recorded in fund 1302X) as reported on the SEFA tab respectively. |
| 7 | In cell E14, E15, and E16, enter the total Non-COVID-19 and Non-IIJA, COVID-19, and IIJA Federal Expenditures amount as reported on the RECEIVED FROM NONSTATE tab respectively. |
| 8 | The difference between the federal expenditures as reported on the SEFA tab plus the federal expenditures reported on the RECEIVED FROM NONSTATE tab and the expenditures in Cardinal will be calculated on line 32. This difference should be completely reconciled before submission to DOA. |

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Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

Preparing the recon-agy.xlsx template for accounting system, continued

| Step | Action | | | | | | | | |
|--|--|-----------------------------|-------|--|-------|---------------------------|-------|---------------------------------|-------|
| 9 | Begin reconciling items on line 36. | | | | | | | | |
| 10 | <p>Enter a brief description for each reconciling item in Column A. Enter the dollar amount in Column E. See the following examples:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">BABs recorded in fund 1302X</td> <td style="text-align: right;">\$XXX</td> </tr> <tr> <td>Cash Transfers Out (Account 609830) – expenditures not error corrections</td> <td style="text-align: right;">\$XXX</td> </tr> <tr> <td>Nonmonetary disbursements</td> <td style="text-align: right;">\$XXX</td> </tr> <tr> <td>Indirect Costs (Account 609750)</td> <td style="text-align: right;">\$XXX</td> </tr> </table> <p>(The agency may or may not have the reconciling items listed above.)</p> | BABs recorded in fund 1302X | \$XXX | Cash Transfers Out (Account 609830) – expenditures not error corrections | \$XXX | Nonmonetary disbursements | \$XXX | Indirect Costs (Account 609750) | \$XXX |
| BABs recorded in fund 1302X | \$XXX | | | | | | | | |
| Cash Transfers Out (Account 609830) – expenditures not error corrections | \$XXX | | | | | | | | |
| Nonmonetary disbursements | \$XXX | | | | | | | | |
| Indirect Costs (Account 609750) | \$XXX | | | | | | | | |
| 11 | <p>The sum of the reconciling items must equal the difference between the federal expenditures on the SEFA tab plus the federal expenditures on the RECEIVED FROM NONSTATE tab and the expenditures in Cardinal (line 32). If these amounts do not equal, further investigation is required because DOA will not accept incomplete or improper reconciliations.</p> | | | | | | | | |
| 12 | Do not send the supporting documents for the reconciliations to DOA. Only submit the reconciliations to DOA. A copy of the reconciliation and all supporting documents should remain at the agency for potential APA review or if specifically requested by DOA. | | | | | | | | |

Preparing the recon-agy.xlsx template for financial statement template

Instructions for preparing the **Reconciliation of the Schedule of Expenditures of Federal Awards** to the financial statement template are in the following table. ***Perform this reconciliation only if this Directive requires the agency to submit financial statement templates that include Federal amounts. Do not submit the financial statement template reconciliation if you do not submit financial statement templates.***

| Step | Action |
|------|--|
| 1 | Select the Recon-F/S Template worksheet in the recon-agy.xlsx file. |
| 2 | The agency number and contact information will automatically appear if you have entered any information for the System reconciliation. If the information does not appear, please fill in the appropriate contact information. |
| 3 | In cell E12, E13, and E14, enter the total Non-COVID-19 and Non-IIJA, COVID-19, and IIJA Federal Expenditures amount (excluding BABs recorded in fund 1302X) as reported on the SEFA tab respectively. |
| 4 | In cell E15, E16, and E17, enter the total Non-COVID-19 and Non-IIJA, COVID-19, and IIJA Federal Expenditures amount as reported on the RECEIVED FROM NONSTATE tab respectively. |

Continued on next page

Comptroller's Directive No. 1-24
Attachment 15
Federal Schedules

Preparing the recon-agy.xlsx template for financial statement template, continued

| Step | Action | | | | | | | | |
|--|---|-----------------------------|-------|--|-------|---------------------------|-------|---------------------------------|-------|
| 5 | List the total Federal expenditures per the financial statement template by entering the following information: <ul style="list-style-type: none"> • Financial statement template line item name in cell B22. • Total Federal expenditures as reported on the financial statement template line item in cell E22. | | | | | | | | |
| 6 | The difference between the federal expenditures as reported on the SEFA tab plus the federal expenditures reported on the RECEIVED FROM NONSTATE tab and the expenditures in the financial statement will be calculated on line 24. This difference should be completely reconciled before submission to DOA. | | | | | | | | |
| 7 | Begin reconciling items on line 28. | | | | | | | | |
| 8 | Enter a brief description for each reconciling item in Column A. Enter the dollar amount in Column E. See the following examples: <table style="width: 100%; border: none;"> <tr> <td style="padding-left: 20px;">BABs recorded in fund 1302X</td> <td style="text-align: right;">\$XXX</td> </tr> <tr> <td style="padding-left: 20px;">Cash Transfers Out (Account 609830) – expenditures not error corrections</td> <td style="text-align: right;">\$XXX</td> </tr> <tr> <td style="padding-left: 20px;">Nonmonetary disbursements</td> <td style="text-align: right;">\$XXX</td> </tr> <tr> <td style="padding-left: 20px;">Indirect Costs (Account 609750)</td> <td style="text-align: right;">\$XXX</td> </tr> </table> <p>(The agency may or may not have the reconciling items listed above.)</p> | BABs recorded in fund 1302X | \$XXX | Cash Transfers Out (Account 609830) – expenditures not error corrections | \$XXX | Nonmonetary disbursements | \$XXX | Indirect Costs (Account 609750) | \$XXX |
| BABs recorded in fund 1302X | \$XXX | | | | | | | | |
| Cash Transfers Out (Account 609830) – expenditures not error corrections | \$XXX | | | | | | | | |
| Nonmonetary disbursements | \$XXX | | | | | | | | |
| Indirect Costs (Account 609750) | \$XXX | | | | | | | | |
| 9 | The sum of the reconciling items must equal the difference between the federal expenditures on the SEFA tab plus the federal expenditures on the RECEIVED FROM NONSTATE tab and the expenditures in financial statement (line 24). <u>If these amounts do not equal, further investigation is required because DOA will not accept incomplete or improper reconciliations.</u> | | | | | | | | |
| 10 | Do not send the supporting documents for the reconciliations to DOA. Only submit the reconciliations to DOA. A copy of the reconciliation and all supporting documents should remain at the agency for potential APA review or if specifically requested by DOA. | | | | | | | | |

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