

**STATE OF VERMONT**  
**CAFR9-SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**  
**INSTRUCTIONS FOR FYE JUNE 30, 2020**

The SEFA Checklist and Form are used to provide information to the Department of Finance & Management (F&M) to assist in the preparation of the SEFA for the State of Vermont as required by the Uniform Guidance and the SFY2020 Year-End Closing Instructions. Those departments who expend Federal funds should submit the CAFR9-SEFA Form by email to F&M by **August 31, 2020** at [VISION.CAFR@vermont.gov](mailto:VISION.CAFR@vermont.gov).

Departments who do not expend federal funds must only complete the Financial Reporting Questionnaire (refer to the 2020 Year-End Closing Instructions). These departments are not required to submit any other SEFA documents.

**Reminders for this year:**

- Some of the subtotal formulas have changed on the Reconciliation. Please see the Reconciliation section for more information.
- Subrecipient Reporting: When a State department (A) grants funds to another State department (B) as a subrecipient, Department A must include any subrecipient payments made by Department B in Column 13 of its own SEFA. Although the full award is not reported by Department A in Column 13, the amount Department B expends in subrecipient payments must be reported in order to properly report the amount of subrecipient payments issued by the State overall. Since Department A did not directly incur the expense, this becomes a reconciling item in their VISION reconciliation.

*Example: Public Safety issues a subaward to DCF in the amount of \$50,000 and pays the full amount in FY2020. DCF makes subaward payments of \$25,000 from this award to external organizations in FY2020. Following previous SEFA instructions, Public Safety includes the \$50,000 expense on its own SEFA in Columns 10 and 11 but does not report this payment in Column 13 and DCF does not report any expenditures related to this award on its own SEFA. Beginning with the FY2020 SEFA, DCF must report to Public Safety that it expended \$25,000 in subrecipient payments to external organizations and Public Safety must report this \$25,000 in Column 13 of its own SEFA. This will be a reconciling item on Public Safety's VISION reconciliation since they will be reporting an expense that they did not directly incur. DCF makes no changes to its SEFA reporting, other than reporting its subrecipient expenses to Public Safety.*

Please contact Cassandra Ryan at [cassandra.ryan@vermont.gov](mailto:cassandra.ryan@vermont.gov) or (802) 828-3201 if there are any questions.

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## SEFA REQUIREMENTS

Financial Reporting Questionnaire:

- **What is it?** – A questionnaire to identify which year-end forms and reports are due from all agencies/departments.
- **Required by** - All Agencies/Departments
- **Due** – June 01, 2020

SEFA Checklist:

- **What is it?** – A tool to assist agencies/departments in preparation of their 2018 SEFA Form. It ensures that submissions are complete and accurate.
- **Required by** – Only those agencies/departments who expend federal funds
- **Due** – The SEFA Checklist does not need to be returned but must be completed internally prior to the August 31, 2020 SEFA Form deadline.

SEFA Form (CAFR9):

- **What is it?** – A workbook containing all financial aspects of the SEFA report in multiple sheets
- **Required by** – Only those agencies/departments who expend federal funds
- **Due** – August 31, 2020 – Must include the VISION Reconciliation and the Certification.

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## INSTRUCTION OVERVIEW

### SEFA CHECKLIST

- Complete all items in Part A before submitting the SEFA Form
- Complete all applicable items in Part B before submitting the SEFA Form. Not all items in this section will apply to all agencies/departments.
- The completed Checklist does not need to be submitted to Finance & Management. It is for your use to ensure that your SEFA Form submission is complete and accurate.

### CAFR-9 SEFA FORM:

This Excel workbook consists of four separate worksheets and all must be completed prior to submission.

- SEFA Data: This is the primary worksheet and is used to report all federal expenditures incurred.
- Reconciliation: This worksheet is used to reconcile expenditures reported on the SEFA Data sheet to VISION expenditures. It is also used to identify reporting differences between VISION and Federal Reports.
- Certification: This worksheet is considered the electronic signature for this submission. An “**authorized official**” refers to department head, business manager, or other individual who is authorized to submit financial reports to the Department of Finance & Management for CAFR purposes.
- FEMA & WIC Disclosures: This schedule is used to report required information pertaining to the FEMA and WIC programs only. It may be left blank if your department does not incur costs in either of these programs.

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## SEFA DATA

The SEFA Data sheet contains all federal programs reported on the 2018 SEFA. Rows may be inserted for new programs which should be inserted **in order by CFDA number**. Be sure to complete all columns for all rows. Please do not delete any rows even if a program is no longer in use.

**Do not enter pennies** anywhere on the SEFA Form. Round all amounts to the nearest dollar.

**Which expenditures should be included?** Include cash and non-cash expenses you incurred during SFY2020 against federal awards you received directly from the Federal government or as a subrecipient of a non-Federal organization or government entity (such as from another state or non-profit.)

- **Do** include expenses you have, or will, claim for federal reimbursement that were incurred during SFY 2020. (See the instruction below regarding prior year adjustments.)
- **Do** include expenses resulting from payments you made **to** another State of Vermont agency who is your subrecipient - in Columns 10 and 11 only. (Do not report these in Column 13.)
- **Do** include expenses resulting from payments made **by** another State of Vermont agency who is your subrecipient - in Column 13. (See New This Year and the corresponding example above.)
- **Do not** include expenditures you incurred against grants you received as a subrecipient from another State of Vermont agency/department.
- **Do not** include expenditures that are not eligible for federal reimbursement or which make up the State Share of a program.
- **Do not** include prior year adjustments of an immaterial amount. **Programs with total Column 11 expenses that are negative will be removed from the final SEFA** since these are prior year adjustments. Contact Finance & Management if you are unsure whether a prior year adjustment should be included.

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- Total expenditures for each program must agree with supplementary expenditure breakout schedules uploaded to the Single Audit SharePoint site for the auditors' use in the Single Audit. **Please verify that these totals tie before submitting the SEFA to F&M.**

### **Instructions by Column Number**

1. **VT Agency/Department** – The SEFA is sorted alphabetically by Agency or Department.
2. **DUNS Number** – Enter the DUNS number associated with each award in XXXXXXXXX format. The DUNS number is your agency/department's DUNS number that was used when you applied for and/or were awarded the federal funds. It should be found on the grant award document issued to you by the federal agency. For your convenience, the DUNS number reported in 2019 is included on the 2020 template.
  - **Do not include** dashes or spaces
  - **Do include** leading zeroes if applicable
  - **Be sure to enter** the DUNS for any new rows you add
3. **CFDA Number** – Enter the CFDA No. in XX.XXX format for each federal program.
  - **Please consolidate into one row all expenditures for multiple awards under a single CFDA Number** with the following exceptions: Programs with awards issued under multiple DUNS numbers; programs of multiple award types (i.e., direct, indirect or non-monetary); or programs with a CFDA Number ending in 999.
  - **Double-check that CFDA numbers are correct before submitting.** Occasionally a CFDA number will change for an existing program and it is important that you report it correctly. If a CFDA number has changed from a prior year, please correct the number and insert a comment in the field identifying the change.
  - Insert rows for new programs in numerical order by CFDA number.
  - Do not delete rows if you have a CFDA Number that is no longer used. Simply enter \$0 in the expenditure columns.
  - For those programs without an “official” CFDA number, contact F&M.
4. **Federal Agency** – Enter the Federal granting agency's name.
5. **Program Title** – Enter the **official program title** of the CFDA number. *You should obtain the official title on the CFDA Catalog website at <https://beta.sam.gov>.* This title may or may not be the name you normally use to describe your program, so please verify that the title entered is the **official title**.
6. **Award Type** – Select the type of award received from the drop-down list.
  - Direct – Awards received directly from Federal government
  - Indirect – Awards received from a non-Federal entity
  - Non-Monetary – Non-cash award
7. **Indirect Awarding Agency** – If the Award Type in column 6 is “Indirect”, enter the name of the awarding entity in this column. The column will automatically be shaded the same color as Column 6 for Indirect awards. It will be shaded gray when the award type is not Indirect, indicating that you should leave the column blank.
8. **Award Number** – Enter the award number(s) for all programs whose CFDA number is XX.999 and for Indirect programs. This column may be left blank for all other programs.
9. **FY2019 Expenditures** – This column is for reference and should not be modified. It contains the expenditures reported in Column 11 on the FY2019 SEFA. When inserting a row to add a new program, leave this column blank.
10. **FY2020 Expenditures per VISION** – Enter the expenditures as recorded in VISION during the fiscal year. Round to the nearest dollar – **do not include pennies**. The expenditures in this column must tie or reconcile in total to VISION expenditures for the business unit(s). (See the Reconciliations section for more information about the VISION reconciliation process.) Enter \$0 for Non-Monetary programs.
11. **FY2020 Expenditures per Federal Reports** – Enter the expenditures reported, or to be reported, on federal financial reports for the fiscal year period. Round to the nearest dollar – **do not include pennies**. Include the value of non-monetary programs in this column. If federal reports are not filed at least quarterly, it may be necessary to identify the amount of federally eligible expenditures that will be reported on a future report that pertain to the appropriate state fiscal year period. Contact F&M if you have questions about this.

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12. **Difference Between VISION and Federal Reports** – This column is an automatic calculation of Column 10 minus Column 11. **Do not** modify this column. Any variances identified here must be explained on the Reconciliation sheet.
13. **Amount Passed Through to Subrecipients** – Enter the amount of the expenditures included in **Column 11** that were payments to subrecipient organizations *other than State of Vermont agencies*. Also include any subrecipient payments made by State of Vermont agencies who were your subrecipient. Round to the nearest dollar – ***do not include pennies***.
14. **Subrecipient Exp Exceed Fed Reports** – This column compares subrecipient expenses in Column 13 to the total expenditures in Column 11 and if Column 13 exceeds Column 11, the difference will appear in this column. **Do not** modify this column.
15. **Column 14 Error Message** – An error message will automatically appear here if the amount in Column 14 is greater than \$0. To resolve this error message, the amount reported in Column 13 must be reduced and a reconciling item should be included on the Reconciliation sheet.

**Supporting Documentation:** Agencies/Departments are required to retain readily available supporting documentation for the expenditures reported in the SEFA including copies of federal financial reports and backup documentation. The supporting documentation for subrecipient information should include the names of the subrecipients, award numbers, expenditures, etc. which makes up the total expenditures reported. This supporting documentation must be made available to F&M and auditors upon request. (See the Expenditure Breakouts section of this document.)

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## **RECONCILIATIONS**

Included in the SEFA Form workbook is a Reconciliation sheet. This sheet must be completed by each agency/department to reconcile Expenditures per VISION (SEFA Column 10) and Subrecipient Expenditures (SEFA Column 13) to the *VISION Reconciliation Expenditure Report*. The *VISION Reconciliation Expenditure Report* contains both cash and accrual expenditure totals by business unit and fund. It will be posted to the Finance & Management website in early August after FY2020 has closed in VISION. Your reconciliation must use either the cash or accrual version of this report as its reconciliation basis. You may choose whichever version corresponds with the requirements of your federal program(s), but the version you use must be identified and must tie to the reports on the F&M website.

Variances must be fully reconciled. Your SEFA submission **will not be considered complete** unless it is fully reconciled to VISION. **Note: Some of the formulas in this section have changed. In prior years you may have entered a reconciling item as a positive number and this year it must be entered as a negative, or vice versa. Please verify that Line 3A and the Unreconciled Column 12 Variances both reconcile to \$0.**

### **Instructions**

#### **Header**

1. Enter the Agency/Department name
2. Select either the Cash or Accrual expenditures per *VISION Reconciliation Expenditure Report* from the F&M website.

### **SECTION I**

#### **Column 1**

1. From the Total Expenditures section of the *VISION Reconciliation Expenditure Report*, enter the total expenditures per fund for your business unit(s) on the corresponding line of the Reconciliation sheet.

**AOT & F&W** – Your unique funds outside of the 22xxx range are now included in the template.

2. The total expenditures reported in SEFA Column 10 will display on Column 1, Line 2. **Do not** overwrite this formula.
3. Variances on Line 2.A. must be explained. Use the Reconciling Items section to list all reasons for the variances. **The goal for your Unreconciled Variance is \$0.**

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**Note:** The Reconciliation sheet will automatically check for pennies entered on the SEFA Data sheet and an error will display. If this error displays, please remove all pennies from the SEFA Data sheet by rounding to the nearest dollar.

**Column 2**

1. From the Subrecipient Expenditures section of the *VISION Reconciliation Expenditure Report*, enter the total subrecipient expenditures per fund for your business unit(s) on the corresponding line of the Reconciliation sheet.

**Note:** The expenditures per VISION included in the report are those federal fund expense transactions with a class code of 00001 which is required by Bulletin 5. Transactions missing this class code, or not charged to a federal fund will not be included in the VISION totals and must be reconciling items.

2. The subrecipient expenditures reported in SEFA Column 13 will display on Column 2, Line 2. **Do not** overwrite this formula.
3. Variances on Line 2.A. must be explained. Use the Reconciling Items section to list each item which explains the variances. **The goal for your Unreconciled Variance is \$0.**

**Section II**

1. The totals from SEFA Data sheet Columns 10 through 12 are populated automatically in the shaded cells. **Do not modify these totals.**
2. You must explain each variance on one or more rows in the Reconciling Items section.
3. Enter reconciling items to explain the variances for each CFDA number.
4. **The goal for your Unreconciled Column 12 Variance is \$0.**

*Data supporting all reconciling items must be kept in your files and must be provided to F&M or to the auditors upon request.*

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**EXPENDITURE BREAKOUTS**

Supplementary expenditure breakouts for programs being audited as Type A programs in the 2018 Single Audit must be **uploaded to the Single Audit SharePoint site by August 31**. Expenditure breakouts must tie in total to expenditures reported on the SEFA. (Indicate if your breakouts tie to Column 10 or 11.) Your SEFA will not be considered complete unless your breakout(s) have been uploaded to SharePoint and they tie to the SEFA.

If your audited Type A program makes payments to subrecipients, detail information about these payments may be required by the auditors and should be uploaded to the SharePoint site. However, it is not necessary to upload this information prior to August 31, although you must be prepared to do so when needed by the auditors. This documentation must also reconcile to Column 13 on the SEFA.

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**FEMA and WIC Disclosures**

The Uniform Guidance requires special disclosures for the FEMA and WIC programs as indicated on the form. *This sheet is only applicable to these programs and may be ignored for all others.*

**Instructions**

1. **WIC:** Enter the amount of infant formula rebates received during the state fiscal year that were netted out of the amount reported in Column 11 of the CAFR9-SEFA form.
2. **FEMA:** Enter the amount of expenditures that were incurred in a prior year but were approved in the current year which made them eligible for federal reimbursement in the current year and are reported in Column 11.