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COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of Statewide Reporting and Accounting Policy**

July 22, 2011

TO: Fiscal Officers  
State Agencies

FROM: Afranie Adomako, CPA  
Director

SUBJECT: Preparing the Fiscal Year Ended June 30, 2011 Schedule 8s

The instructions for preparing the Schedules of Expenditures of Federal Awards (SEFA) (Schedule 8s) for State agencies are contained in a single Adobe file: FY 11 Schedule 8 Instructions for State Agencies.pdf. The blank Schedule 8 forms, examples, and information necessary to complete the Schedules are contained in an Excel workbook: FY 11 Schedule 8s for State Agencies.xls. The files may be downloaded and printed from our website [www.doa.la.gov/osrap/index.htm](http://www.doa.la.gov/osrap/index.htm) (click on Schedule 8 Instructions and select the file) to aid you in preparing the Schedules.

**There are changes to last year's instructions for the preparation of the Schedule 8s.**

1. For your convenience, the following information has been moved from the Instructions booklet to separate tabs in the Excel workbook so that it will be readily available to you while you are completing the Schedules.
  - a. List of Clusters – Separate Tabs for Research and Development, Student Financial Assistance, and Other Clusters
  - b. List of Federal Agency Two-Digit Prefixes – Separate Tabs for Alpha Order and Numeric Order
2. The following changes were made to the Clusters:
  - a. The following programs were added to the Student Financial Assistance (SFA) Cluster:
    - i. CFDA 84.037 Perkins Loan Cancellations
    - ii. CFDA 84.408 Postsecondary Education Scholarships for Veteran's Dependents (Iraq and Afghanistan Service Grants (IASG))
    - iii. CFDA 93.264 Nursing Faculty Loan Program (NFLP)

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- iv. CFDA 93.407 ARRA – Scholarships for Disadvantage Students (ARRA-SDS)
  - v. CFDA 93.408 ARRA – Nurse Faculty Loan Program (ARRA-NFLP)
  - b. The following programs and Cluster were added to the Other Clusters:
    - i. CFDA 11.010 Community Trade Adjustment Assistance added to Economic Development Cluster
    - ii. CFDA 20.933 Surface Transportation Infrastructure – Discretionary Grants for Capital Investments II added to Highway Planning and Construction Cluster
    - iii. CFDA 93.720 State Survey and Certification Ambulatory Surgical Center Healthcare Associated Infection (ASC-HAI) Prevention Initiative added to Medicaid Cluster
    - iv. New Justice Assistance Grant (JAG) Cluster with the following programs:
      - 1. CFDA 16.738 Edward Byrne Memorial Justice Assistance Grant (JAG) Program
      - 2. CFDA 16.803 Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
      - 3. CFDA 16.804 Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government
3. The Louisiana Legislative Auditor has updated the list of Prior Year Federal Findings and list of Major Federal Programs for Fiscal Year Ended June 30, 2011. **Please review both the “PY FEDERAL FINDINGS” & “MAJOR PROGRAMS”** tabs carefully for changes and follow the instructions provided for preparation of Schedules 8-3 and 8-4.

### **New Requirement**

The Schedule 8 heading [right side of form] now includes a question or indicator asking whether a significant change occurred in any program you administered in FY 2011. This information is needed because disclosure in the *Single Audit Report - Notes to the Schedule of Expenditures of Federal Awards* may be required. For example, in FY 10, Federal legislation changed the Federal Family Education Loan Program (FFELP) rules that will cause FFELP loan disbursements to decrease and Federal Direct Loan Program loan disbursements to increase. The Single Audit Report for FYE 6/30/10 includes this information in Notes F and G.

If you think a change in a program you administer could warrant disclosure, please provide the information and/or contact OSRAP. If necessary, we will assist you in determining whether additional disclosure is necessary.

## Memo: Preparing FYE June 30, 2011 Schedule 8s

### Common Errors and Tips for Improving the Quality of your Schedule 8s

#### 1. ALL SCHEDULES:

- a. Dollar amounts are entered with pennies and ‘formatted’ as whole numbers. This approach causes the sum of the individual lines/amounts to differ from the worksheet total calculated by Excel; this imbalance is due to rounding. **Please enter whole numbers. Do not enter pennies. Do not use Excel formatting to ‘round’ to whole numbers.**
- b. Previous year’s schedules are being edited without purging discontinued programs. **Prepare the Schedules using a ‘clean’ version of the Schedule in the Excel workbook.** You may copy and paste specific lines from the prior year workbook. However, using prior year workbooks and hiding data, columns, or rows creates problems if the information has to be copied or edited during the compilation and audit processes.
- c. PDF and Word files are embedded in the schedules. **Keep the data in the workbook in Excel format.** Do not embed PDF or Word documents or selections.
- d. Program Names are incorrect. **Go to the CFDA website to ensure you have the correct program name.** The link to the CFDA website is: <https://cfda.symplicity.com/index?cck=1&au=&ck>.
- e. Programs are not identified as being part of a Cluster. Also, Clusters are not listed in the correct location. **Check the list of Clusters in the workbook tabs to determine whether the program is included in a Cluster. Report Clusters after reporting programs that are ‘stand alone’ - not included in Clusters.**
- f. Grants for Research and Development (R&D) are not reported in the R&D Cluster. **Use the Grant Award or another descriptive document to determine the purpose of the grant and, if appropriate, report the program in the R&D Cluster.** Refer to the R&D Cluster tab in the Excel workbook for more guidance.
- g. Federal funds received from a ‘pass-through’ entity are not reported. **Report expenditures of federal funds received from a ‘pass-through’ (non-State) entity if you are a sub-recipient.** Refer to the definitions of Pass-Through Entity, Sub-recipient, and Vendor [see last section of Instructions] for more guidance.
- h. ARRA Programs are not identified and/or labeled correctly. **Include the prefix ARRA in the program name for all ARRA funded programs even when the program name already includes a reference to the Recovery Act.** For example, program CFDA 84.404 “Impact Aid–School Construction Formula Grant, Recovery Act” should be reported “ARRA - Impact Aid-School Construction Formula Grant, Recovery Act.”

#### 2. SCHEDULE 8-4 (Schedule of Non-State Entity Sub-Recipients of Major Federal Awards):

- a. A Major Program administered is not included in the Schedule. **Check the list of Major Programs to determine whether your entity administers any of them. If yes, schedule the information requested. If yes and the program does not have any sub-recipients, please state the name and CFDA number of the program and write NONE in the Amount column.**

## Memo: Preparing FYE June 30, 2011 Schedule 8s

- b. State entities (component units, State departments or the agencies, sections, or programs within departments) are reported in the Schedule 8-4. **Only report non-State entities.** Use Schedule 8-5 to report State entities.
  - c. Non-cash payments are not reported. **If the payment to a non-State entity sub-recipient is in the form of non-cash (i.e. physical property) vs. cash, you must disclose the non-cash award (transfer of the property) in the Schedule.** Please identify non-cash awards with an asterisk by the amount, include a description of the non-cash award (property), and how the amount was determined (cost vs. fair market value).
3. SCHEDULE 8-5 (Schedule of State Entity Sub-Recipients of Federal Programs):
- a. A program that has sub-recipients that are State entities (usually a department or **higher** education institution) is not included in the Schedule. **Report all programs that have State entities as sub-recipients.**
  - b. Departments report Interagency Transfers (IAT) between agencies within their department in the Schedule. **Do not include IAT to agencies within your own department.**
  - c. Local and not-for-profit entities are reported in the Schedule. **Do not include non-State entities in Schedule 8-5; i.e. do not include local entities or not-for-profit organizations in Schedule 8-5.** Note: Information on non-State entities that are sub-recipients of Major Programs is reported in Schedule 8-4.
  - d. Former name or incorrect name of State entity is reported in the Schedule. **Report the current name of the State entity, not the former name, or section, or program name.** For example, Department of Social Services, Department of Labor, and Office of Youth Development are no longer the correct names.

In addition to the individual Schedules, entities are again required to combine (Recap) the Federal expenditures presented in Schedules 8 & 8-1. To assist you in preparing the Recap and to provide insight into the need for current and accurate information in the Schedules, your entity's final Recap from last year (containing OSRAP edits where necessary) will be emailed to the contact person on last year's Schedule 8. If the contact has changed, please inform Heidi Israel at [Heidi.Israel@la.gov](mailto:Heidi.Israel@la.gov).

Many of the requirements and guidelines in the SEFA instructions are taken from the *2011 OMB Circular A-133 Compliance Supplement*. A link to that document is on page 7. **The deadline to submit the Schedule 8s to OSRAP is August 30, 2011.** Send one printed copy of all the individual Schedules, the Recap, and the Contact Information to OSRAP, Post Office Box 94095, Baton Rouge, LA 70804-9095. **Email an electronic copy of all the individual Schedules, the Recap, and the Contact Information** to Heidi Israel at [Heidi.Israel@la.gov](mailto:Heidi.Israel@la.gov) and copy Donnie Ladatto at [Donnie.Ladatto@la.gov](mailto:Donnie.Ladatto@la.gov).

**To ensure complete and accurate Schedule 8s, please distribute copies of these instructions to all employees responsible for reporting and administering Federal programs.** If you have any questions or need additional information, please contact Heidi Israel via email or at (225) 342-1089. Remember, all OSRAP memorandums and forms may be accessed through our home page at <http://www.doa.la.gov/OSRAP/INDEX.HTM>.

**STATE AGENCY  
INSTRUCTIONS FOR COMPLETING SCHEDULE 8s  
FISCAL YEAR ENDED JUNE 30, 2011**

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## OVERVIEW

The State of Louisiana Division of Administration's Office of Statewide Reporting and Accounting Policy (OSRAP) is responsible for compiling the statewide Schedule of Expenditures of Federal Awards (SEFA) and the Notes to the SEFA.

The Schedule of Expenditures of Federal Awards and the Notes to the SEFA are included and opined upon in the State of Louisiana's Annual Single Audit Report issued by the Louisiana Legislative Auditor.

The statewide SEFA and its Notes include various departments, agencies, universities, and other organizational units that are reported in Louisiana's Comprehensive Annual Financial Report (CAFR). The entities reported in the CAFR are determined using the criteria established by the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* and, generally, are within the control and authority of the Louisiana Legislature and/or the constitutional officers of the State.

Many of the requirements and guidelines in these SEFA instructions are taken from the *2011 OMB Circular A-133 Compliance Supplement*. In addition to certain requirements and guidance for the SEFA, the *Compliance Supplement* identifies existing important compliance requirements that the Federal Government expects to be considered as part of an audit required by the Single Audit Act. Entities should ensure policies, procedures, and internal controls are established and implemented to address the administrative and compliance functions of the Federal programs they administer. Entities should review the Compliance Supplement to gain an understanding of the audit requirements relative to the Federal programs they administer. The link to the *2011 Compliance Supplement* is [http://www.whitehouse.gov/omb/circulars/a133\\_compliance\\_supplement\\_2011](http://www.whitehouse.gov/omb/circulars/a133_compliance_supplement_2011).

## INTRODUCTION TO INSTRUCTIONS

In order to compile the statewide SEFA and its Notes, entities included in the State of Louisiana CAFR are asked to prepare a series of schedules, commonly referred to as the Schedule 8s. These particular instructions are written for agencies that generally use the cash basis to prepare their Schedule 8s. It is important to identify in the Schedules the basis of accounting being used by your entity in preparing the Schedules.

Common definitions used throughout the preparation of the Schedules are listed at the end of these instructions. There are specific instructions for each Schedule. Because certain agencies are not required to complete all of the Schedules, in some cases where emphasis is warranted, there may be certain language repeated in the individual Schedule instructions to ensure consistency and completeness.

If at any time you have any questions or comments regarding the instructions or how to interpret them, please contact Heidi Israel at [Heidi.Israel@la.gov](mailto:Heidi.Israel@la.gov) or Donnie Ladatto at [Donnie.Ladatto@la.gov](mailto:Donnie.Ladatto@la.gov).

## **SUBMITTING COMPLETED SCHEDULES PAPER AND ELECTRONIC FILING REQUIREMENTS**

**The deadline to submit the Schedule 8s to OSRAP is August 30, 2011.** Send one printed copy of all the individual Schedules, the Recap, and the Contact Information to OSRAP, Post Office Box 94095, Baton Rouge, LA 70804-9095. Email an electronic copy of all the individual Schedules, the Recap, and the Contact Information to Heidi Israel at [Heidi.Israel@la.gov](mailto:Heidi.Israel@la.gov) and copy Donnie Ladatto at [Donnie.Ladatto@la.gov](mailto:Donnie.Ladatto@la.gov).

Each Schedule must indicate the person who prepared the Schedule, their telephone number, and their email address. This person will be contacted if there are any questions.

If your agency had no disbursements or other charges funded by Federal financial assistance or made no issues of nonmonetary Federal assistance during the fiscal year ended June 30, 2011, **you are still required to return the schedules** with a statement that you incurred no Federal financial assistance expenditures or issues during the fiscal year.

**PLEASE ENTER ALL AMOUNTS IN THE SCHEDULES IN WHOLE NUMBERS.**

**DO NOT INCLUDE PENNIES. DO NOT FORMAT EXCEL TO WHOLE NUMBERS.**

### **SCHEDULE FOR ARRA WITH UNIQUE REPORTING REQUIREMENT**

Schedule 8-6, Schedule of Disbursements of American Recovery and Reinvestment Act (ARRA) Funds to ALL Sub-recipients, is for the compilation of the sub-recipient data needed to comply with Single Audit requirements related to ARRA. Include ALL Sub-recipients of ARRA funds, both State and non-State entities, in the Schedule 8-6.

### **PASS-THROUGH ENTITY AND SUB-RECIPIENT CONTACT INFORMATION**

In the Schedule 8 Excel workbook, there are TABS for each Schedule's contact information. Please list the current contact information (name of person, phone number, email address) and mailing address for all pass-through entities reported in Schedules 8 and 8-1 and sub-recipients reported in Schedules 8-4, 8-5, and 8-6.

## PRE-AWARD COSTS

Certain Federal program grants authorize 'pre-award' costs to be claimed (reimbursed) as an allowable expenditure once the 'award' is made. Allowable pre-award costs should be included in Schedule 8 in the fiscal year the award letter (not necessarily the reimbursement) is received because the 'pre-award expenditures' will have already been incurred. Do not report pre-award costs until you receive an award letter confirming that the pre-award costs will be reimbursed.

## INTERAGENCY FEDERAL FLOW-THROUGH FUNDS

Do not include expenditures of Federal financial assistance (Federal awards) received from another State of Louisiana CAFR reporting entity (department, agency, district, commission, hospital, college, university, etc.) because these are considered **"Interagency Federal Flow-Through Funds."** The entity that is the primary recipient of the Federal financial assistance will include the related expenditures for these awards in its Schedule 8, including the disbursement of funds passed through to sub-recipients. Again, your entity's expenditure of Federal assistance received from another State entity should not be reported in your Schedules.

## FEDERAL AWARDS FROM A PASS-THROUGH ENTITY

Expenditures (direct and/or indirect) during the year that have been or will be financed with Federal financial assistance (Federal award) received from a

- quasi-public agency,
- non-profit organization,
- for-profit organization,
- unit of local government,
- unit of a State government other than the State of Louisiana,
- or entity not in the State of Louisiana
- or entity that is not a State of Louisiana CAFR reporting entity

are called expenditures financed by **Federal Awards from a Pass-Through Entity.**

The expenditure of these Federal awards from non-State entities is reported in your Schedule 8.

The distinguishing feature of these awards is that they are received directly from the Federal awarding agency by an entity outside of Louisiana's reporting entity and have been "passed through" to a Louisiana entity from that "outside" entity.

Also, when applicable, Schedule 8 must include the dollar value of Federal property, commodities, or other non-monetary assistance that was received from a pass-through entity and disbursed, issued, or expensed during the year.

**FACILITY PLANNING AND CONTROL  
EXPENDITURES OF FEDERAL AWARDS  
FOR PROJECTS ON BEHALF OF YOUR ENTITY**

**The State Office of Facility Planning and Control (FP&C) expenditures of Federal awards for projects performed on behalf of your entity must be included in your entity's Schedule 8.**

Facility Planning and Control does not report Federal expenditures in a Schedule 8 because all of its projects are performed on behalf of other entities, agencies, hospitals, colleges, and universities. These other entities, agencies, hospitals, colleges, and universities are responsible for reporting the Federal expenditures in their Schedule 8s.

Only report these expenditures in your Schedule 8 if:

- the State Office of Facility Planning and Control received the funds directly from the Federal government, or
- your entity “owns” the project and received the funds directly from the Federal government and then reimbursed the State Office of Facility Planning and Control for the project's expenditures.

**Instructions for Preparation of**  
**Schedule 8: Schedule of Expenditure of Federal Awards and**  
**Schedule 8-1: Schedule of Fixed-Price Contracts**

Please state “**NONE**” on the applicable Schedules and submit them to OSRAP on or before August 30, 2011, if your entity:

- had no disbursements or other charges funded by Federal financial assistance or made no issues of nonmonetary Federal assistance (Schedule 8) or
- did not receive any revenues from a fixed-price contract funded with Federal financial assistance (Schedule 8-1) during the fiscal year ended June 30, 2011.

**Please review these instructions and the information on Clusters located in the 3 Clusters tabs prior to completing these Schedules.** For your guidance, example Schedules 8 and 8-1 are included in the Excel workbook titled ‘FY 11 Schedule 8s for State Agencies.xlsx’ under the Example Schedule 8 and 8-1 tabs.

In the ‘8 & 8-1 Contact Info’ tab of the Excel workbook, list the current contact information (name of person, phone number, email address) and mailing address for all pass-through entities reported in Schedules 8 and 8-1.

**The following procedures must be performed on Schedules 8 and 8-1:**

- Use the Schedule 8 and 8-1 tabs in the Excel workbook “**FY 11 Schedule 8s for State Agencies.xlsx**” to ensure that you include all the necessary information.
- List all of the 9-digit Federal Employer Identification Numbers (FEIN) for agencies covered in the Schedules. A space is provided in the Schedules to include the FEIN numbers that are applicable to the information reported. If you need additional space, you may attach a separate list to the Schedules.
- List all of the Dunn and Bradstreet (D&B) Data Universal Numbering System (DUNS) numbers in the Schedules in the location indicated. The DUNS number is required on all Federal grant and cooperative endeavor agreement applications.
- Confirm the **Basis of Accounting** used to prepare Schedules 8 and 8-1 by circling **Full Accrual** or **Cash** in the Schedule. The choice is located under the DUNS number in the top right heading of the schedule.
- Indicate whether there have been any significant changes in the reporting or administration of any programs. Explain further if the answer is “Yes.”
- Provide the total Federal awards expended for each individual Federal program and the Catalog of Federal Domestic Assistance (CFDA) number or “other identifying number” when the CFDA number is not available.

**List Federal awards by Federal Agency on the Schedule 8 in the following order:**

1. **First, list Federal awards received directly from a Federal agency.** The Schedule 8 should report all cash disbursements (if cash basis) and indirect costs that have been or will be financed with Federal funds during the fiscal year. These awards will be classified as **“Direct Awards”** and are received directly from the Federal grantor agency; thus, the entity is the primary recipient of the award. Report as follows:
  - a. Programs not in a Cluster should be listed first in the Schedule in ascending CFDA number order by Federal grantor agency.
  - b. Programs not in a Cluster and without CFDA numbers should be listed next by Federal grantor agency after programs that have CFDA numbers.

The Federal grantor agencies are required to provide their recipients with CFDA numbers. If the CFDA number cannot be determined, OMB Circular A-133, Section 310(b) requires use of an “other identifying number.” An “other identifying number” is a Federal award number, contract number, or some other number used to identify the Federal program. Precede the “other identifying number” with the 2-digit Federal agency prefix from the list found in the ‘2 Digit Prefixes’ tab in the FY 11 Schedule 8s Excel workbook.
  - c. Clustered programs grouped together by Federal agency and labeled with the Cluster name are listed next. Clusters should be reported alphabetically.
2. **Second, list Federal awards received from a Pass-Through Entity.”** In addition to the CFDA number, provide the name of the pass-through entity and the identifying number assigned by the pass-through entity. Remember, a pass-through entity is a unit of local government, a non-profit organization, a for-profit organization, a quasi-public agency, or an entity that is not in the State of Louisiana or is not a State of Louisiana ‘CAFR reporting entity.’ List the programs using the same rules as those for Direct Awards.

Include the prefix **ARRA** in the program name for ARRA funded programs even if the program name contains other ARRA-related wording. Add “ARRA” to the beginning of the name even if the program name includes “Recovery Act,” “Recovery Act Funded,” or another similar indicator of a Recovery Act program.

Include in the Schedules the value of Federal awards expended in the form of noncash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. See “Loans and Loan Guarantees” on page 13 for more information.

Include in Schedule 8-1 revenues received for any Fixed-Price Contracts. See “Schedule of Fixed-Price Contracts” on page 14 for more information.

As mentioned previously, the Schedule 8 should include total awards expended for each individual Federal program. The determination of when an award is expended is based on when the activity related to the award occurs. In general, the activity pertains to events that require the entity to comply with laws, regulations, and the provisions of contracts or grant agreements.

Such events include the following:

- expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations
- the disbursement of funds passed through to sub-recipients
- the use of loan proceeds under loan and loan guarantee programs
- the receipt of property
- the receipt of surplus property
- the receipt or use of program income
- the distribution or consumption of food commodities
- the disbursement of amounts entitling the entity to an interest subsidy
- the period when insurance is in force

**Do not include COBRA payments made in accordance with ARRA requirements.**

**Do not include any Veterans Reporting Fees** received from the U.S. Department of Veterans Affairs because these fees are considered payment for a service as defined by *OMB Circular A-133, Section 210*, "Sub-recipients and Vendor Determination." These fees are generally received by the Louisiana Technical Colleges.

### **Loans and Loan Guarantees**

According to *OMB Circular A -133, Section 205(b)*, the basis for determining the value of loans and loan guarantees for presentation shall be:

- The value of new loans made or received during the fiscal year plus
- the balance of loans from previous years for which the Federal government imposes continuing compliance requirements plus
- any interest subsidy, cash, or administrative cost allowance received.

In determining the value of total non-cash awards expended for loans and loan guarantees, the balances of loans from previous years must be included if the Federal government imposes continuing compliance requirements. *OMB Circular A-133* does not specifically define the term *continuing compliance*; therefore, it is a matter of judgment as to whether continuing compliance requirements are significant enough to require inclusion in prior-year loan or loan guarantee balances.

You must include all loan information, including student financial assistance programs, in the Loan Information section of Schedule 8. List the outstanding loan balances of any loans that the Federal government has (1) made to your agency, (2) guaranteed, or (3) reinsured, regardless of whether the loans were made in the current year or in prior years.

## **Specific Instructions for Schedule of Fixed-Price Contracts (Schedule 8-1)**

For your guidance, an example Schedule 8-1 is included in the Excel workbook titled 'FY 11 Schedule 8s for State Agencies.xlsx' under the tab: *Example Schd 8-1*.

**Direct awards include** the total amount of revenues received under each fixed-price contract from any Federal grantor agency must be reported in Schedule 8-1 if the funding originated from a Federal grantor agency. For example, if an entity has provided funds to a university through a fixed-price contract, the funds must have originally come to the entity from a Federal agency. The contract should only be included in Schedule 8-1 if its original source of funding was a Federal agency.

Do not include those fixed-price contracts for which you received payments and/or other in-kind assistance from a State of Louisiana entity because these are considered "Interagency Federal Flow-Through Funds." The primary recipient of these funds will include the revenues for these awards in its Schedule of Fixed-Price Contracts.

3. **For "Federal Awards From a Pass-Through Entity,"** provide the name of the pass-through entity and the identifying number assigned by the pass-through entity in addition to the CFDA number. Remember, a pass-through entity is a unit of local government, a non-profit organization, a for-profit organization, a quasi-public agency, or an entity that is not in the State of Louisiana or is not a State of Louisiana 'CAFR reporting entity.'

**Also, in the '8-1 Contact Info' tab, list the current contact information (name of person, phone number, email address) and mailing address for all pass-through entities reported in Schedule 8-1.**

**PLEASE ENTER ALL AMOUNTS IN THE SCHEDULES IN WHOLE NUMBERS.**

**DO NOT INCLUDE PENNIES. DO NOT FORMAT EXCEL TO WHOLE NUMBERS.**

## **Reconciliation of Schedule 8 to the Financial Statements**

### **This reconciliation is a required element of Schedule 8.**

In accordance with *OMB Circular A-133*, entities must reconcile amounts presented in their financial statements to the amounts reported in Schedule 8.

#### **State Agencies on ISIS**

1. Begin with the amount reported in the Current Year (FY 11) Disbursements/Expenditures per Schedule 8.
2. Add AFS Current Year 13<sup>th</sup> Period Expenditures (7/1/11 – 8/14/11) to the total amount of Federal disbursements/expenditures per Schedule 8.
3. Subtract the total of Current Year Indirect Costs reported on CY Schedule 8 not recorded in AFS (if any).
4. Subtract the Prior Year AFS 13<sup>th</sup> Period Expenditures (7/1/10 – 8/14/10)
5. Subtract the Prior Year Indirect Costs incurred during 7/1/10 – 8/14/10 not recorded in AFS (if any).
6. The calculated total should equal Total AFS Expenditures at 8/14 Current Year.
7. Next, apply any reconciling items specific to your entity to come back to Total Revenue per the Annual Fiscal Report (AFR) Schedule 1, Col V, line 4.

A format for this reconciliation is included in the Excel workbook titled 'FY 11 Schedule 8s for State Agencies.xlsx' under the tab: *RECON*.

The Reconciliation must indicate the person who prepared the schedule, their telephone number, and their email address. Please have the supporting documentation for the reconciling items readily available upon request.

## **Instructions for Recap of Schedules 8 and 8-1**

In addition to completing Schedules 8 and 8-1, entities are required to prepare a *Recap of Schedules 8 and 8-1* to combine fiscal year ended June 30, 2011, Federal expenditures by individual Federal sponsor program and CFDA number. In accordance with *OMB Circular A-133, Section 310 (b)*, this Recap requires Federal programs to be identified as direct awards, awards from pass-through entities, and Clusters of programs.

Federal activity in Departments with multiple agencies should be recapped **by Department** to facilitate the compilation of the SEFA in the format that will be presented in the Single Audit, which is by Department. For example, the Education Department may have Federal expenditures in the following agencies 19-678, 19-681, 19-682, 19-697 and 19-699. In this case, a Recap would be prepared and submitted with each agency's schedules. A Recap should also be prepared and submitted including all expenditures of Federal awards of all agencies in the Education Department. **Prepare a Recap by agency even if your "Department" has only one agency.** The entire Recap by agency may be done by combining Federal expenditures for the entire department. The Recap should include a list of the agencies that are included in the overall Recap.

**TIP:** The total activity in a Recap for a department with multiple agencies should equal the sum of the totals from each agency's Schedule 8 and 8-1 for the department.

To assist you in preparing the Recap and to provide insight into the need for current and accurate information in the Schedules, your entity's final Recap from last year (containing OSRAP edits where necessary) will be emailed to the contact person on last year's Schedule 8. If you have not received an email or have any questions, contact Heidi Israel for assistance at [Heidi.Israel@la.gov](mailto:Heidi.Israel@la.gov) or 225-342-1089.

When preparing the Recap, please ensure that:

1. The Federal agency name is presented in ascending numerical order by the first two digits of the CFDA number.
2. The Direct Awards from a single Federal agency are presented first, followed by Awards from a Pass-Through Entity (with Pass-Through Entity number, if applicable).
3. Activity for both Direct Awards and Pass-Through Entity Awards are arranged as follows: [Enter only whole numbers.]
  - a. First, programs with CFDA numbers that are not in a Cluster are presented in ascending numerical order.
  - b. Second, programs not in a Cluster with "other identifying numbers" using the 2-digit prefix are presented in alphabetical order, by Federal agency. Use the Federal agency 2-digit prefix list for assistance.
  - c. Third, Clusters and their individual programs are presented alphabetically by:
    - i. Cluster name with CFDA numbers in ascending numerical order, followed by
    - ii. Clusters with Other identifying Numbers listed in alphabetical order.
4. Save the Schedule/file without changing the filename.

## Instructions for Preparation of Schedule 8-3 Schedule of Prior Year Federal Audit Findings

*OMB Circular A-133, Section 315(b)*, requires that the Single Audit Report include a schedule reporting the status of all Federal audit findings included in the prior audit's Schedule of Findings and Questioned Costs relative to Federal awards. According to *OMB Circular A-133*, this Schedule is to be completed by the auditee. All of the Schedule 8-3s for the State will be accumulated and presented in the Single Audit Report for the fiscal year ended June 30, 2011.

If applicable, your entity must report in a Schedule 8-3 (Schedule of Prior Federal Audit Findings) the status of its Federal audit findings from previous audits. **For your reference**, the Excel workbook 'FY 11 Schedule 8s for State Agencies.xlsx' tab '*PY Fed Findings*' contains the list of the Federal findings that require a Schedule 8-3. **Each finding is identified by a Finding Number that must be used** to identify the finding in the Schedule 8-3.

If you have two or more findings, a separate Schedule 8-3 must be completed for each finding. The original and an electronic copy of each Schedule 8-3 must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy on or before August 30, 2011. Each schedule must indicate the person who prepared the schedule, their phone number, and their email address.

Follow the requirements of *OMB Circular A-133, Section 315*, when preparing the Schedule 8-3:

- 1) When an audit finding was fully corrected, the Schedule need only list the audit finding and state that corrective action was taken.
- 2) When an audit finding was not corrected or was only partially corrected, the Schedule shall describe the planned corrective action, as well as any partial corrective action taken.
- 3) When corrective action taken is significantly different from corrective action previously reported in a corrective action plan or in the Federal agency's or pass-through entity's management decision, the Schedule shall provide an explanation. **Note:** For Legislative Auditor findings, a corrective action plan would have been presented to the auditors in a Management Letter in response to the prior year Federal audit finding. The responses can be found in Appendix B of the Single Audit Report for Fiscal Year Ended June 30, 2010. The link to the FYE June 30, 2010 Single Audit Report on the Legislative Auditor's website is <http://app1.lla.state.la.us/PublicReports.nsf>. Once there, click on *Single Audit 2010*.
- 4) The status of the specific errors and questioned costs noted in the prior Federal audit findings shall be presented in the Schedule. For example, if in the prior audit finding there were \$12,000 in questioned costs presented, the status of this \$12,000 should be discussed in the Schedule.

- 5) When an entity believes the audit finding is no longer valid or does not warrant further action, the reasons for this position shall be described in the Schedule. According to *OMB Circular A-133, Section 315*, a valid reason for considering an audit finding as not warranting further action is that **all** of the following have occurred:
- Two years have passed since the audit report in which the finding appeared was submitted to the Federal Clearinghouse,
  - The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding, and
  - A management decision was not issued by the Federal agency.

REMEMBER, ONLY FINDINGS LISTED IN THE TAB "PY FED FINDINGS" SHOULD BE PRESENTED IN THE SCHEDULE 8-3.

### **Submitting Schedule 8-3**

If applicable, the original, and an electronic copy of each Schedule 8-3 must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP) on or before August 30, 2011.

## **Instructions for Preparation of Schedule 8-4** **Schedule of Non-State Entity Sub-recipients** **of Major Federal Programs**

If your entity did not pass-through any major Federal program funds to any non-State sub-recipients during the year ended June 30, 2011, please state "NONE" on the Schedule 8-4 schedule and submit it to OSRAP on or before August 30, 2011.

Many entities that receive Federal funds pass-through a portion of those Federal funds to sub-recipients to carry out specified objectives of the programs.

**Only the Major Federal Program funds that were 'passed through' to non-State sub-recipients are to be reported in Schedule 8-4.** Please list sub-recipients of major programs by Federal grantor agency in CFDA number order. Then list Clusters by Federal grantor agency with their sub-recipient information.

For your guidance, an example Schedule 8-4 is included in the Excel workbook 'FY 11 Schedule 8s for State Agencies.xlsx' tab '*Example Schd 8-4*.' A list of Major Federal Programs is included in the workbook under the tab '*Major Programs*.'

A list of programs included within a Cluster of programs identified in Part 5 of the *OMB A-133 2011 Compliance Supplement* can be found in the Excel workbook in the Cluster tabs. If a program is included within a Cluster of programs, indicate the program as being part of the Cluster as shown in the example.

The Schedule must identify each major program with non-State sub-recipients and the amount awarded to each. The Schedule must be prepared listing:

- the Federal grantor agency,
- the CFDA number of the major Federal program (or other identifying number with the 2-digit Federal agency prefix if CFDA number is not available),
- the **major program name** as it appears in the CFDA catalog,
- the Cluster name, if applicable,
- the amount of funds provided to each non-State sub-recipient during the year ended June 30, 2011, and
- the name of the sub-recipient.

If available, the project number, sub-award number, and award ID number should also be provided.

Information on payments to vendors for goods or services should not be included in the Schedule; only list non-State entity sub-recipients. For your information, the distinction between a sub-recipient and vendor relationship is described below.

According to *OMB Circular A-133*, an entity that receives the Federal funds may be a **sub-recipient** if it:

- determines who is eligible to receive Federal financial assistance;
- has its performance measured against whether the objectives of the Federal program are met;
- has responsibility for programmatic decision making;
- has responsibility for adherence to applicable Federal program compliance requirements; and
- 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.

An entity that receives the Federal funds may be a **vendor** if it:

- provides the goods or 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; and
- is not subject to compliance requirements of the Federal program.

*OMB Circular A-133* recognizes that there may be unusual circumstances or exceptions to the listed characteristics. In some cases, it may be difficult to determine whether the relationship with the entity is that of a sub-recipient or of a vendor. In making the determination, the substance of the relationship is more important than the form of the agreement. Contact Heidi Israel at [Heidi.Israel@la.gov](mailto:Heidi.Israel@la.gov) if you need assistance in making this determination.

**NOTE: This Schedule must be presented on the same basis of accounting as Schedule 8.** Please confirm the **Basis of Accounting** used to prepare Schedule 8-4 by circling **Full Accrual** or **Cash** in the top right corner of the schedule.

**PLEASE ENTER ALL AMOUNTS IN THE SCHEDULES IN WHOLE NUMBERS.**

**DO NOT INCLUDE PENNIES. DO NOT FORMAT EXCEL TO WHOLE NUMBERS.**

**Also, please list the current contact information (name of person, phone number, email address) and mailing address for all sub-recipients reported in Schedule 8-4 in the '8-4 CONTACT INFO' tab of the workbook.**

#### **Submitting Schedule 8-4**

**The original and an electronic copy of Schedule 8-4 and the Contact Information must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy on or before August 30, 2011. Each schedule must indicate the person who prepared the schedule, their phone number, and their e-mail address.**

## **Instructions for Preparation of Schedule 8-5** **Schedule of State Entity Sub-recipients of Federal Programs**

**All Federal program funds that your entity passed through to other State entities must be reported in Schedule 8-5.** For your guidance, an example Schedule 8-5 is included in the Excel workbook 'FY 11 Schedule 8s for State Agencies.xlsx' tab 'Example Schd 8-5.' **NOTE: Sub-recipient entities do not include these expenditures in their Schedule 8 because the Federal funds were received from another State entity.**

If no Federal program funds were disbursed to a State entity during the fiscal year ended June 30, 2011, please state "NONE" on the Schedule 8-5 and submit it to OSRAP on or before August 30, 2011.

**For purposes of preparing Schedule 8-5, State entity is defined as a State department, agency, board, commission, hospital, college, university, or other component unit reported in the Louisiana Comprehensive Annual Financial Report (CAFR).** Many State entities that receive Federal funds for the administration of Federal programs pass through a portion of the Federal program funds to sub-recipients to carry out specified objectives of the programs. Many sub-recipients receiving these Federal funds are other State entities.

Please provide the CFDA number of the Federal program, the contract or project number, and the complete name of the sub-recipient (agency, department, etc.) receiving the funds. If the sub-recipient is a college or university, include the campus to which the funds were passed. For example, if you are passing Federal funds to LSU Health Sciences Center, indicate if entity is the New Orleans campus, Shreveport campus, Health Care Services Division, etc. If you passed Federal funds to LSU Health Sciences Center in New Orleans, you may list the sub-recipient as "LSU Health Sciences Center (New Orleans)."

The Schedule must identify each Federal program where another State entity is a sub-recipient and the amount awarded to each. Please list the programs in the order of Federal grantor agency providing the assistance.

The Schedule must be prepared listing the Federal grantor agency in numerical order by CFDA number, the CFDA number of the Federal program (or other identifying number including the 2-digit Federal agency prefix if the CFDA number is not available), the Federal program name (as it appears in the CFDA catalog), the Cluster name, if applicable, the amount of funds provided, and the name of each State entity sub-recipient. If available, the project number, sub-award number, and award ID number should also be provided. If a program is included within a Cluster of programs identified by the *2011 OMB A-133 Compliance Supplement*, indicate the program as being part of the Cluster on the Schedule.

Information on payments to vendors for goods or services should not be included in the Schedule; only list State entity sub-recipients. For your information, the distinction between a sub-recipient and vendor relationship is described below.

According to *OMB Circular A-133*, a **sub-recipient** relationship may exist when the entity that receives the Federal funds:

- determines who is eligible to receive Federal financial assistance;
- has its performance measured against whether the objectives of the Federal program are met;
- has responsibility for programmatic decision making;
- has responsibility for adherence to applicable Federal program compliance requirements; and
- 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.

The entity that receives the Federal funds may be a **vendor** if it:

- provides the goods or 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; and
- is not subject to compliance requirements of the Federal program.

*OMB Circular A-133* recognizes that there may be unusual circumstances or exceptions to the listed characteristics. In some cases, it may be difficult to determine whether the relationship with the entity is that of a sub-recipient or of a vendor. In making the determination, the substance of the relationship is more important than the form of the agreement. Contact Heidi Israel at [Heidi.Israel@la.gov](mailto:Heidi.Israel@la.gov) or 225-342-1089 if you need assistance in making this determination.

**PLEASE ENTER ALL AMOUNTS IN THE SCHEDULES IN WHOLE NUMBERS.**

**DO NOT INCLUDE PENNIES. DO NOT FORMAT EXCEL TO WHOLE NUMBERS.**

**Also, please list the current contact information (name of person, phone number, email address) and mailing address for all sub-recipients reported in Schedule 8-5 in the '8-5 CONTACT INFO' tab of the workbook.**

### **Submitting Schedule 8-5**

**The original and an electronic copy of Schedule 8-5 and the Contact Information must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy on or before August 30, 2011. Each schedule must indicate the person who prepared the schedule, their phone number, and their e-mail address.**

**Instructions for Preparation of Schedule 8-6**  
**Schedule of Disbursements of ARRA funds to Sub-recipients**

**THIS SCHEDULE HAS UNIQUE REPORTING REQUIREMENTS**

**Include ALL Sub-recipients, both State and non-State entities, and the amount awarded to each, in the Schedule 8-6.**

The Federal Office of Management and Budget issued final guidance regarding 'Single Audit Information for Recipients of Recovery Act Funds' in Federal Register 74 FR 18449, April 23, 2009, Subpart D.

Schedule 8-6, Schedule of Disbursements of American Recovery and Reinvestment Act (ARRA) funds to Sub-recipients, has been added to the 'Schedule 8 Package' to facilitate the compilation of the data needed to comply with Single Audit requirements related to ARRA. **For your guidance**, an example Schedule 8-6 is included in the Excel workbook 'FY 11 Schedule 8s for Component Units.xlsx' tab 'Example Schd 8-6.'

Many state entities that received Federal ARRA funds for the administration of ARRA programs pass through a portion of the Federal funds to sub-recipients to carry out specified objectives of the programs. In an effort to be completely accountable and achieve the degree of transparency expected of the State of Louisiana, all sub-recipients of Federal ARRA funds should be identified in Schedule 8-6.

If your entity did not disburse any Federal ARRA program funds to any sub-recipient during the fiscal year ended June 30, 2011, please state "NONE" on the Schedule 8-6 and submit it to OSRAP on or before August 30, 2011.

The Schedule must be prepared listing the Federal grantor agency, the CFDA number of the Federal ARRA program (or other identifying number with the 2-digit Federal agency prefix if CFDA number is not available), and the **ARRA** program name (as it appears in the CFDA catalog) with the inclusion of the prefix "**ARRA.**" Please list sub-recipients of ARRA programs by Federal grantor agency in CFDA number order. If available, the project number, sub-award number, and award ID number should also be provided.

Also, if applicable, include the Cluster name and indicate the program(s) as being part of the Cluster. List Clusters by Federal grantor agency following other programs that are not in a Cluster. Refer to the workbook tabs for the Clusters to determine whether the program(s) is included within a Cluster of programs identified in Part 5 of the *2011 OMB Circular A-133 Compliance Supplement*.

Information on payments to vendors for goods or services should not be included in the Schedule. For you information, the distinction between a sub-recipient and vendor relationship is described below.

According to *OMB Circular A-133, Section 210*, the entity that receives the Federal funds may be a **sub-recipient** if it:

- determines who is eligible to receive Federal financial assistance;
- has its performance measured against whether the objectives of the Federal program are met;
- has responsibility for programmatic decision making;
- has responsibility for adherence to applicable Federal program compliance requirements; and
- 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.

According to *OMB Circular A-133, Section 210*, the entity that receives the Federal funds may be a **vendor** if it:

- provides the goods or 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; and
- is not subject to compliance requirements of the Federal program.

*OMB Circular A-133* recognizes that there may be unusual circumstances or exceptions to the listed characteristics. In some cases, it may be difficult to determine whether the relationship with the entity is that of a sub-recipient or of a vendor. In making the determination of whether a sub-recipient or vendor relationship exists, the substance of the relationship is more important than the form of the agreement. Contact Heidi Israel at [Heidi.Israel@la.gov](mailto:Heidi.Israel@la.gov) or 225-342-1089 if you need assistance in making this determination.

**PLEASE ENTER ALL AMOUNTS IN THE SCHEDULES IN WHOLE NUMBERS.**

**DO NOT INCLUDE PENNIES. DO NOT FORMAT EXCEL TO WHOLE NUMBERS.**

**Also, please list the current contact information (name of person, phone number, email address) and mailing address for all sub-recipients reported in Schedule 8-6 in the '8-6 CONTACT INFO' tab of the workbook.**

### **Submitting Schedule 8-6**

**The original and an electronic copy of Schedule 8-6 and the Contact Information must be sent to the Division of Administration, Office of Statewide Reporting and Accounting Policy on or before August 30, 2011. Each schedule must indicate the person who prepared the schedule, their phone number, and their e-mail address.**

## DEFINITIONS

Please read the following definitions and explanations carefully before preparing the Schedules.

Award ID The grant, contract, et cetera, number that was assigned by your grantor. This is the number that is used when corresponding with a Federal grantor. This number, along with the 2-digit Federal agency prefix, may be used to identify the program if a CFDA number cannot be determined.

Award Period The period during which the assistance is available to your agency.

CCR Number The June 22, 2009, OMB Memorandum M-09-21 on *Implementing Guidance for the Reports on Use of Funds Pursuant to the American Recovery and Reinvestment Act of 2009*, states the Central Contractor Registration (CCR) number is the primary contractor database for the US Federal Government. CCR collects, validates, stores and disseminates data in support of agency acquisition missions. (Since October 1, 2003, it is a Federal mandate that any organization wishing to do business with the Federal government under a Federal Acquisition Regulation (FAR)-based contract must be registered in CCR before being awarded a contract.) For additional guidance on CCR, see Section 3.5 of OMB Memo M-09-21.

CFDA No. The program number as identified in the Catalog of Federal Domestic Assistance (CFDA). This number may be found on the award agreement or other correspondence from the grantor. For grants, contracts, et cetera that are not found in the Catalog, enter an "other identifying number," along with the 2-digit Federal agency prefix to identify the program in the Schedules. For a list of CFDA numbers, you can check the CFDA website for your program. <https://www.cfda.gov/?s=program&mode=list&tab=list>

Cluster As defined by *OMB Circular A-133, Section 105*, certain Federal programs with different CFDA numbers are defined as a cluster of programs because they are closely related programs that share common compliance requirements. Clusters are specifically addressed in Part 5 of the *2011 OMB Circular A-133 Compliance Supplement*.

Direct Award An award received directly from the Federal grantor agency; thus, the entity is the primary recipient of the award.

Dunn and Bradstreet (D&B) Data Universal Numbering System (DUNS) Number The DUNS number is used by the Federal government to match information across Federal agencies. The DUNS number of the entity that is administering the Federal program award must be included in the space provided in the Schedules.

Expenditures The amount of expenditures, including indirect costs, made during the year that have been or will be financed with Federal assistance. Expenditures are reported using the Cash basis or Full Accrual basis of accounting, depending on your entity's reporting standards. Please indicate the basis of accounting used by your entity in the space provided in the Schedules.

Facility Planning and Control (FP&C) Expenditures of Federal Awards FP&C incurs expenditures for projects on behalf of other entities. Determine whether FP&C expenditures should be reported in your entity's Schedules.

Federal Agency Two-Digit Prefix List When the CFDA number is not available, use an "other identifying number" - a Federal award number, contract number, or some other number to identify the Federal program. Precede the "other identifying number" with the 2-digit Federal agency prefix.

Federal Award Federal financial assistance and/or Federal cost-reimbursement contract that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. This includes any formula grant, entitlement grant, block grant, project grant, contract agreement, cooperative agreement, loan, research grant or contract, and any other type of agreement under which you receive Federal financial assistance. Because award periods may be different from the State fiscal year, you may receive assistance under more than one grant, contract, et cetera, having the same name. Each award under which you had activity during the year must be listed separately in the appropriate Schedule(s).

Federal Employer Identification Number (FEIN) The FEIN is the Taxpayer Identification Number assigned by the Internal Revenue Service.

Federal Financial Assistance Assistance that non-Federal entities receive or administer in the form of grants, contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other assistance. Nonmonetary assistance, such as the dollar value of Federal property and Federal commodities, are included. Federal financial assistance does not include direct cash assistance paid to individuals, such as Medicare or social security benefits.

Federal Grantor The name of the Federal agency that provided the assistance directly to your entity or provided assistance to another entity that forwarded the assistance to you via Interagency-Flow Through or Pass-Through. The grantor should be a Federal agency. When identifying the grantor in the Schedules, initials may be used. For example, HHS represents the U.S. Department of Health and Human Services; ED represents the U.S. Department of Education; DOE represents the U.S. Department of Energy.

Fixed-Price Contract A contract for the purchase of a research product, scientific or other data, or some other deliverable, at a specified amount that is not dependent upon the cost incurred to produce the deliverable. These contracts may be executed by a purchase order or by a contract agreement with the grantor.

Interagency Federal Flow-Through Funds Federal financial assistance (Federal award) received by your entity from another State of Louisiana reporting entity (department, agency, district, commission, hospital, college, or university).

Issues The dollar value of Federally donated property, commodities, medical supplies, or other nonmonetary assistance that was issued by your entity during the year.

Major Federal Program A Major Program is a Federal program that has been determined by the auditor to be a major program in accordance with *OMB Circular A-133, Section 520*, or a program identified as a major program by a Federal agency or pass-through entity in accordance with *OMB Circular A-133, Section 215*. A list of Major Federal programs for use in completing Schedule 8-4 is included as a tab in the Excel Workbook containing the Schedule formats and examples.

Non-Federal Entity A State, local government, or non-profit organization.

Other Identifying Number The Federal award number, contract number, or some other number associated with the award, along with the 2-digit Federal agency two-digit prefix of the applicable Federal agency. An Other Identifying Number is used to identify a Federal program in the Schedule when a CFDA number is not available.

Pass-Through Entity The name of the entity that is not in the State of Louisiana or is not a State of Louisiana 'CAFR reporting entity' that provided the Federal assistance to a sub-recipient to implement a Federal program. Your entity may 'be the sub-recipient receiving funds' and/or may be the entity 'disbursing funds to a sub-recipient.' Examples of such entities include quasi-public agencies, local governments, other State governments, non-profit organizations, for-profit organizations, and public colleges or universities. When completing the Schedules, please spell out the names of the pass-through entities (where you are the receiver and/or the disbursing) and include any 'identifying reference number' assigned by the pass-through entities.

Pre-Award Costs Program costs incurred prior to the effective date of an award of Federal program funds. Pre-award costs may or may not be 'allowable' program costs depending on the conditions established in the Federal award.

Program Name The Federal program name as identified in the Catalog of Federal Domestic Assistance (CFDA). For grants, contracts, et cetera, not identified in the CFDA, the program name is the name identified on correspondence from the Federal grantor.

Project Name The name of the grant or project as identified in the accounting records. If the project name is the same as the program name, enter the word SAME in that column in the Schedules.

Sub-recipient is either:

- Your entity if it expended Federal awards received from a pass-through entity to carry out a Federal program, or
- The entity to which you disbursed (passed) Federal awards to carry out a Federal program.

According to *OMB Circular A-133, Section 210*, an entity that receives the Federal funds may be a sub-recipient if it:

- determines who is eligible to receive Federal financial assistance;
- has its performance measured against whether the objectives of the Federal program are met;
- has responsibility for programmatic decision making;
- has responsibility for adherence to applicable Federal program compliance requirements; and
- 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.

Vendor According to *OMB Circular A-133, Section 210*, an entity that receives the Federal funds may be a vendor if it:

- provides the goods or 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; and
- is not subject to compliance requirements of the Federal program.