***FY 2024 DA-89 CHECKLIST (To be completed by Agencies)***

(Please use checklist to **thoroughly** review your DA-89/SEFA before submitting.)

**Agency Name/Number**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **Completed by** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |
| --- | --- | --- | --- |
| **DA-89 Items** (Items Most Commonly Left Out) | **Yes** | **No** | **N/A** |
| * **Is agency number, contact name(s), phone number, and e-mail entered on top left side of DA-89 form?** |  |  |  |
| * **Are any lines skipped on DA-89?** Ensure no lines are skipped in between entries. |  |  |  |
| * **Are all amounts rounded to whole numbers?** |  |  |  |
| * **For indirect grants (ones not received directly from a Federal agency or by transfer from State of KS agencies), is a contract number and grantor name included (columns E and N)**? If column H did not populate, was the title entered in column I? |  |  |  |
| * **Is the indirect cost tab completed (please answer “No” at the top of the tab if your agency did not have any indirect costs)?** Please include all indirect (general administration/non-program specific) costs charged to federal awards during the year. In most cases, indirect costs are indicated by a 7732xx account code or an 0103x agency administration program code. |  |  |  |
| * **Are all R&D grants labeled as not clustered?** (If box is checked “no”, OAR staff will update since this column is password protected.) |  |  |  |
| * **Do all generic ALNs (such as 99.999, 93.000) have both contract # and title (columns E and I)?** |  |  |  |
| * **Is the DA-89 file saved as “agency number fiscal year SEFA” (252 24 SEFA)?** |  |  |  |
| * **Has the certification form been completed and signed?** |  |  |  |
| * **If applicable, is federal non-cash assistance included?** |  |  |  |
| **SMART** |  |  |  |
| * **Do amounts on the DA-89 reconcile with SMART FY24 transactions?** If not, provide an explanation for differences below *or* by attaching a spreadsheet. (SMART query KS\_GL\_ACFR\_FED\_EXP\_SEFA\_BU may be used to assist with SMART reconciliation. Note there are some non-3000 series funds in the query that mayonly be applicable to certain agencies. Other KS\_GL\_Actual expenditure queries may also be used.) |  |  |  |
| **Provide explanation if “no” was answered to question above:** | | | |
| * **Are all 3000 fund series expenditure transactions in FY24 included in DA-89 (not including account 579400 – Return of Unexpended Federal Grants)?** If not, please explain below. (The 3000 fund series codes are for federal funds. If State agency A pays State agency B *as a vendor* for goods/services, the revenue received by Agency B is no longer federal.) If other funds were used (such as the 7000 series for loans; 4100 for KDOT), please note this below. |  |  |  |
| **If “no” was answered to the question above *or if funds other than the 3000 series were used*, provide an explanation:** | | | |
| * **If amounts reported as expenditures or transfer-out expenditures have transactions using account codes other than 5xxxxx or 77xxxx, please list other account codes used and provide reason.** (*Return of Unexpended Federal Grants, code 579400, should not be included*. However, refunds from subrecipients or vendors should be included, and are often listed as a reduction of expenditure with a 5xxxxx account code. Recoveries may be listed under revenue codes such as 469010-recovery of prior fiscal year expenditures.) |  | | |
| **Other account codes used and explanation:** |  | | |
| **Transfers/Subrecipients** |  |  |  |
| * **For transfers in/out, did your agency check with the other agency (or vice versa) to ensure amounts matched per ALN #?** *If transfers don’t match, please explain.* |  |  |  |
| * **Agency has only entered transfers with other Kansas State agencies on transfers tabs.** |  |  |  |
| * **Only payments to subrecipients that are non-State entities are included in column Q.** (This should not include beneficiaries (the ultimate end-user of benefits)—such as payments made *directly* to or for a beneficiary including medical assistance. If coded correctly, beneficiary payments generally have account code 555xxx. In most cases beneficiaries are individuals, except in cases such as medical assistance payments made to providers for individuals, or COVID relief to keep entities in business.) |  |  |  |