

INSTRUCTIONS FOR FORM CGFA-191

General Instructions

Each agency that receives federal funds—whether appropriated or non-appropriated, and whether received directly from the federal government or through an intermediary (such as another state agency)—must complete a CGFA 191 form annually for each federal grant program in which the agency participates. The form summarizes information for the previous year and the current year—including information for all projects that have been funded or for which funding is anticipated.

To ensure compliance with 25 ILCS 130/4-2.1 (as amended by Public Act 93-632) concerning federal funds received by the state, a copy of the appropriate CGFA 191 form should also be included with a Notice of Intent to apply for federal funds (using a CGFA 192 form). Please submit the Notice of Intent and CGFA 191 at least 45 days before submitting an application for funds to the federal government. If funds are applied for under a grant program for which no CGFA 191 was included with the previous year's annual survey submission, it will be necessary to prepare and submit a new CGFA 191 along with the Notice of Intent. If the form included with the annual survey still accurately describes the project or program proposal, the same form can be resubmitted.

Completed forms can be submitted by email (preferred):

GrantTracking@ilga.gov

or by mail/CMS messenger:

Commission on Government Forecasting and Accountability
802 Stratton Building
Springfield, Illinois 62706

Instructions for Completing the CGFA-191 Form

General Instructions

Several fields are required. When completing the form electronically, several fields are considered to be required before electronic submission. In the electronic version of the form, required fields are outlined in red. Below, required fields are underlined. Though the file cannot be sent without all completed fields, it can be saved before those fields are completed.

Fiscal Year (FY) refers to the state's fiscal year. Grant money awarded in the last quarter of the federal fiscal year should be included as an award for the appropriate

state fiscal year. This money should not be considered carry-over funds; instead, it should be considered new funds, unless it was obligated for expenditure before the end of the state fiscal year. Expenditures in the state's lapse period should be included with spending totals.

Definitions for many terms begin on page 7.

Some information will be published in CGFA's annual Federal Funds to State Agencies publication. Fields noted with an asterisk () will be used in our publication summarizing federal funds received by state agencies.*

Instructions for Program Overview

1. (Agency: Division(s) Receiving/Administering Funds)

Give the complete name of your agency and the division or divisions within that receive or administer the funds. (The 5-digit CUSAS/SAMS code of the division with major program responsibility should be given in section 5.)

2. Program Title

Give the name of the program as published in the *Catalog of Federal Domestic Assistance*. This should be the title associated with the CFDA number given in section 3. If no number is assigned, contact CGFA for assistance.

3. Catalog of Federal Domestic Assistance Number (CFDA #)

Give the 5-digit number associated with the grant award. This should be the number associated with the program title in section 2.

4. Federal Granting Agency

Identify the administering federal agency and the office within the agency (e.g., Department of Health and Human Services, Office of Education).

5. Agency Division and Number

Give the CUSAS/SAMS code number in the appropriate boxes. This should be for division with major program responsibility (also noted in section 1).

6. Type of Program

Check the appropriate box indicating the type of program involved—based on funding method. If none of the choices is appropriate, check "other" and enter a brief description.

7. Type of Payment Mechanism

Check the box that most closely matches the program's payment mechanism. If the choices offered do not closely approximate the particular program, check "other" and indicate the nature of the mechanism as briefly as possible (attach explanatory sheet if needed).

8. Federal funds are deposited in the following State Treasury Fund(s) (*)

Indicate the number and name of the trust fund or treasury account into which funds received under this program are deposited and held. If more than one fund is involved, indicate the name and 3-digit fund number of each. If no trust fund has yet been established, enter 000 as the fund number and "not established" as the name. Also give the expected date of creation. If funds are held outside the state treasury, enter 000 as the number and indicate the location and account number in the space for the name.

9. Were funds Appropriated by the General Assembly?

Check the boxes to indicate whether federal dollars were appropriated by the Illinois General Assembly for the grant program in the fiscal year.

10. Under what authority does your Agency receive and expend these funds?

Cite specific state statutory authority (if any) to both receive and expend funds under this program; or cite general authority to participate in a broader range of programs. If state law does not convey such authority, enter "none" in the space provided. If the authority of your agency derives from another source (e.g., executive orders, or appropriations acts), please cite these.

11. Matching Requirements

Indicate whether a match is required (this part is required); and for each fiscal year that requires a match, indicate the federal, state, and local match percentages. If a state match is required, indicate whether it is to be cash or in-kind, and list the source of the match (fund number and name).

If no local match is required, check the appropriate box to indicate whether local funds could be used in lieu of state match.

12. Indirect Costs

Indicate whether your agency is operating under a federally approved indirect cost reimbursement plan. If so, indicate how the reimbursement amount is determined. Finally, indicate the total estimated indirect costs to be recovered under this program during the appropriate fiscal years. (This information is not required of subgrantees.)

13. Source of Funds

Identify the source of the aid your agency received. If the funds were received indirectly from the federal government, through an intermediary, indicate the name of the intermediary. (If funds are received from more than one intermediary source, use a different form for each source.)

14. What would be the total cost to the State if federal funds available under this program were discontinued and the State assumed full financial responsibility?

If federal funds were discontinued and the state assumed full financial responsibility (regardless of whether this is likely to occur), enter the estimated total cost to the state for continuing the program. If this is not applicable for a particular year, enter "NA." (This information is not required of subgrantees.)

15. Are some of these funds subgranted to other state agencies?

Check the appropriate box to indicate whether some of the federal funds received under this program will be subgranted to other state agencies. **If so,** list the state agencies to which federal dollars will probably be subgranted along with an estimate of the amount to be subgranted to each agency. Please provide agencies' CUSAS/SAMS codes if available.

16. Are some of these funds subgranted to local governments?

Check the appropriate box to indicate whether some of the federal funds received under this program will be subgranted to units of local governments.

17. Planning and Reporting Requirements

Indicate whether or not the federal government requires a planning document, such as a "State Plan," for this program. Also indicate whether the federal government requires other reports to be submitted. Both of these fields are required. If alternate reports are required, mark the boxes to show how often each required type(s) is

required. If "other," note briefly what is required.
(This information is not required of subgrantees.)

Instructions for Program Fiscal Information

18. Formula Allocation

If the program operates under an allocation formula, where a specified amount of each year's federal appropriations is allotted to the state by formula (whether determined in federal law or regulations), this item should be completed.
(This information is not required of subgrantees.)

For each year, enter the total amount of the allocation to the state (the maximum for which the state is eligible), regardless of whether any other agency of state or local government may receive funds from such allocations, or whether this same information is being supplied for other divisions within your agency.

In some cases, the total amount of a given year's federal appropriation allocated to the state may include both an original allocation and a reallocation of funds, which were originally allocated to other states. In such cases, enter the entire amount allocated to Illinois for each year in the space provided.

If the program does not operate under an allocation formula, enter "NA."

19. Available Awards (*)

All amounts should be entered in thousands of dollars, and will be rounded to the nearest thousand.

- A. Enter the amount of any award of funds made to your agency under the program in the previous year, and the amount of funds estimated to be awarded during the current year. This information is required.

Note: Only awards (or obligations) received during the appropriate fiscal year should be entered. Do not enter awards received during previous years, even if those funds may still be available for expenditure. If funds are still available from prior years they should be included in Section B, below.

This information will be published in the annual Federal Funds to State Agencies publication.

- B. Enter the total amount of federal funds available to your agency and division for expenditure from a grant in a previous year—for both the previous and current

(estimated) years. If all of the funds awarded in prior years were expended and/or lapsed, enter \$0.

- C. The form will calculate the total federal funds available for each fiscal year by adding amounts entered for A and B, above.
- D. Enter the total amount of state funds awarded for the program in the previous and current (estimated) fiscal years.
- E. Enter the total amount of local funds awarded for the program in the previous and current (estimated) fiscal years.
- F. Enter the total amount of other funds awarded for the program in the previous and current (estimated) fiscal years.
- G. The form will calculate the total funds available for each fiscal year by adding amounts in sections C through F, above.

Instructions for Program Information

20. State Program Name (*)

Provide information on the state programs and services provided with these funds. Information includes the type of service provided; the (estimated) number of persons/clients served by the program/service; and the approximate area where services are provided. Area served might be "statewide" or a particular target area such as a city or county.

As an example, if the Substance Abuse and Mental Health Services - Projects of Regional and National Significance grant supports programs for Cook County Family Treatment, the entry might look like:

State Program Name (*)	# of Persons Served (*)	Area Served (*)
1. Cook County Family Treatment	27 families	Cook County
2.		

21. Survey completed by

In addition to the name and contact information—including both a phone and email address—indicate whether the person is the single point of contact for the agency.

Definitions

Allocation	Under formula grant programs, amounts appropriated by the Congress for grants are allocated to states in accordance with a mathematical formula, such as in proportion to state population or per capita income. Funds appropriated for a particular fiscal year are usually allocated for that year and often may be referred to by that year, such as "2018 funds." Funds allocated for a particular year may not necessarily be awarded during that same year (i.e., formal agreements to direct those allocated funds toward specific programs may not be made in the year of the allocation), and might not be spent during the year for which they were allocated. For many grant programs (i.e., not involving formula), there are no allocations, and in such cases, this topic may not be applicable; the same may also be true of non-grant federal assistance (e.g., loans, contracts).
Award	An agreement with the federal government (or with a subgrantor) that a particular sum of money will be made available to an agency, generally for a specified period of time and for a particular project or series of programs. The award is generally the successful conclusion of an application process designed to obtain funds. In federal terminology, an award is the "obligation" of a specified amount of funds, which may then be spent by the recipient agency at a later time. In determining whether or not a particular grant (or contract) award was made during a particular (state) fiscal year, use the date on which the award (or contract) was formalized.
Carryover	The amount of obligated federal funds unspent at the end of the state's fiscal year, which is included in the next fiscal year's appropriation. Carryover should include funds necessary for the estimated expenditures of the first quarter of the state's budget year, as well as unobligated funds.
Cash Receipts	The dollars (or dollar equivalency of payments-in-kind) actually received (drawn down) from the federal government, directly or indirectly, between July 1 and June 30. Indirect receipts include both federal funds transferred to an agency's accounts from the original recipients during the period specified, and fiscal year

expenditures (including those during the lapse period charged as expenditures in each fiscal year) charged against federal funds received by another agency or recipient. Direct and indirect receipts under a particular federal program should be reported separately.

Division

A major sub-organizational unit within an agency that has been given a division code by the Illinois Comptroller. Smaller units (those without division codes) are not considered divisions for these purposes (even though they may be named "Division of . . .") and it will not be necessary to make separate reports for each such smaller unit. Separate reports should, however, be prepared for each division, as defined in this survey (see section 11.50.40 of the SAMS Manual).

Federal Assistance

Although "federal assistance" may cover a broad range of programs, for CGFA reporting purposes it includes only those programs which involve transfers of funds or in-kind payments.

As used here, the term includes:

- Any federal grant-in-aid program, regardless of whether assistance was provided directly by the federal government, or indirectly through one or more intermediaries.
- Any contract with the federal government that includes a transfer of funds to a state agency, such as contracts for research and development or demonstration purposes, or for the provision of services to, or on behalf of, the federal government.
- Any program of direct loans from the federal government.
- Any subcontract with another recipient of federal financial assistance, regardless of the type of that assistance, if it involved a transfer of federal funds to a state agency.
- Any federal program of payments-in-kind to which it is possible to assign dollar values.

The term does not include:

- Technical assistance or advice that does not involve a transfer of money or payments-in-kind.

- Loan guarantees or insurance.
- Training programs that do not involve a transfer of money or payments-in-kind.
- Programs for the transfer of property or goods, if dollar values are not customarily assigned to the property or goods transferred.

Indirect
Cost

Those overhead costs (a) incurred by a state agency that can be attributed to discharging the objectives of a federal grant program as well as to other agency objectives; and (b) not readily assignable to either state or federal programs. As defined in Federal Management Circular (FMC) 74-4, these costs include both departmental or agency costs and statewide central services costs allocated to the agency. Agencies must include both of these costs in determining the indirect costs associated with each grant program. Indirect costs can be determined through a fixed rate, an agency cost allocation plan, or a negotiated lump sum. Indirect costs are not the same as federal grants that pay for the administration of a federally funded activity. Indirect costs apply to grant programs in addition to grants for administration.

Notice of
Intent (NOI)

At least 45 days before submitting to the federal government an application for federal assistance, state agencies must notify CGFA of the intent to apply for federal assistance. The NOI consists of two forms: the CGFA 191 and CGFA 192. In addition, if a State Plan is required as a condition to receive federal funds, a draft of the State Plan (including an executive summary) must also be included.

CFDA
Number

A 5-digit number (assigned by the federal Office of Management and Budget) assigned to most federal assistance programs by the U.S. Office of Management and Budget (OMB), and as published in the annual *Catalog of Federal Domestic Assistance*. The first two digits of the number refer to the administering federal agency (e.g., 93 indicates the U.S. Department of Health and Human Services), and the remaining three digits identify specific programs within each agency.

Participation in a Federal Assistance Program "Participation" is broadly defined to include (1) the receipt of any allocation, award (or obligation), or payment (cash or in-kind payments to which dollar values can be assigned) under any federal assistance program, either directly from the federal government or indirectly through some intermediary (i.e., a subgrant or subcontract); (2) any expenditure of federal funds or other federal assistance to which a cash value has been assigned; or (3) the receipt of any allocation, award, or payment (direct or indirect) of any federal assistance awarded during a previous fiscal year, if the assistance, or any part of it, remained available for use, whether or not any of it was actually used. As a general rule, if an agency participated in any way in a federal program that provided funds or in-kind assistance during a fiscal year or had funds available from a previous fiscal year, the program should be reported.

Reallocation Allocations of funds appropriated for a particular year may not always be used in the period of time during which the funds are available for use. Many formula grant programs provide for funds unused after a specified time to be reallocated by the federal agency to other states; such amounts are known as reallocations. For the purposes of these forms, total allocations are defined as being equal to the original formula allocation plus the amount of any subsequent reallocations.

SAI Number (State Application Identifier) An eight digit number assigned by CGFA to identify a specific project or program funded totally or in part with federal funds. The number indicates the year, month, and day that the review of the project or program began, and is the single number used by the Treasurer, Comptroller, legislative agencies, and state agencies to identify specific projects. It should be referenced in all correspondence concerning federal programs.

A new SAI Number is applied to funds received for each fiscal year. Thus, a program that gets funds in more than one fiscal year will receive more than one SAI Number.

Subgrant A transfer of federal (and, often, state matching) funds to another state agency, local government, other public body, or other

recipient. Subgrants do not include benefit payments to individuals, contracts for services, or reimbursements for services rendered to the agency serving as contractor. "Pass-through" funding under federal grant-in-aid programs is the major example of subgrants.

Subgrantee

The agency, public body, or organization receiving subgranted federal funds. *State agencies receiving federal funds subgranted through non-state agency intermediaries should not be considered subgrantees for these purposes.*