# Auditees’ Instructions

## Schedule of Expenditures of Federal Awards (SEFA)

### Fiscal Year 2019

## Index

### 1. General Instructions
- 1.1 Purpose
- 1.2 Compliance Requirements
- 1.3 Federal Award Definition
- 1.4 Applicable Organizations
- 1.5 Due Date

### 2. Submission Requirements
- 2.1 Federal Awards Webportal
- 2.2 User Accounts

### 3. Federal Awards Entry
- 3.1 No Federal Awards Data to Submit
- 3.2 Federal Awards Data to Submit
- 3.3 CFDA Number
- 3.4 CFDA Number not Assigned
- 3.5 Direct/Indirect Grants
- 3.6 Monetary/Non-monetary Amounts
- 3.7 Research and Development (R&D)
- 3.8 State/Other Funds
- 3.9 Pass-through (sub-recipients)
- 3.10 Loan Activity

### 4. Other Supplemental Information
- 4.1 DUNS Number and EIN
- 4.2 De minimis Rate

### 5. Technical Assistance and References
- 5.1 Technical Assistance
- 5.2 References

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**Appendix A** - Expenditures of Federal Awards (SEFA) webportal User’s Guide

**Appendix B** - Additional Instructions for Loan Recording
1. General Instructions

1.1 Purpose
To provide guidance to State Organizations (Auditees) when submitting federal awards data to the State Accounting Office (SAO) for use in the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for inclusion in the State of Georgia Single Audit Report.

1.2 Compliance Requirements
In accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly referred to as “Uniform Grant Guidance”); the SEFA is required for the reporting of total expenditures for each Federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA), see 2CFR 200.510(b).

1.3 Federal Award Definition
Federal award means “Federal financial assistance or Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities.” Federal financial assistance could be in the form of grants, cooperative agreements, non-cash contributions or donations of property (including donated surplus property), direct appropriations, food commodities, loans, loan guarantees, interest subsidies and insurance, see 2CFR 200.38. Note: Federal awards for which Auditees act as a pass-through entity should be reported in the SEFA (e.g. Title I Grants).

1.4 Applicable Organizations
Auditees that receive federal awards “directly” from Federal awarding agencies or “indirectly” from pass-through entities” must report federal award information in the SEFA webportal application. Note: Each college and university will be responsible for submitting the data in the SEFA webportal application for their respective foundation(s) as applicable.

1.5 Due Date
August 23, 2019 (earlier submission is encouraged)

Additionally, all Auditees must submit the “Subsequent Events - Single Audit” year-end form to SAO, which reports events, transactions and changes that occur after submission of the SEFA data OR after their audit has been completed, but before the issuance of the Single Audit. (Note: this form is currently due February 3, 2020 and is in addition to the “Subsequent Events” year-end form completed for the CAFR.)

2. Submission Requirements

2.1 Federal Awards Webportal
The SEFA webportal application is to be used to submit federal award related expenditure data to SAO that is required to be reported on the SEFA schedule. The webportal can be accessed on the Department of Audits and Accounts (DOAA) website at: https://www.audits.ga.gov/auth/login.aud.

2.2 User Accounts
Login: The login process has not changed. New users must first register by creating a new account. Returning users must enter their full email address for “Username” and the password selected last year. If you do not remember your password, click on the “I forgot password” button and answer
User Account Updates: Auditees should update contact information routinely. Click on the “Who Has Access” icon (akedown account) to review accounts associated with the organization. Auditees should submit a request to compliance@sao.ga.gov to remove contacts that no longer need access to the SEFA webportal application.

3. **Federal Awards Entry**

3.1 No Federal Awards Data to Submit

If there are no federal awards to submit, please login to the SEFA webportal application and select “Step 4: Confirm Expenditures or Confirm No Data” on the Home page and follow the prompts. Refer to Appendix A for additional instructions.

3.2 Federal Awards Data to Submit

Follow the instructions and Appendix A to upload, copy or manually enter information in the SEFA webportal application, including Section 10 of the user’s guide for upload specifications.

3.3 **CFDA Number**

Only authorized CFDA numbers are allowed in the SEFA webportal application. For questions or to request an addition of a CFDA number, email: compliance@sao.ga.gov.

CFDA numbers should not be used numerous times, unless supplemental information needs to be reported separately, otherwise numerous awards under the same CFDA system should be combined and only reported one time.

3.4 **CFDA Number not Assigned**

If a CFDA number is not assigned to the federal award then report as an unknown CFDA extension. Note: Program Description and Additional Award Identification must also be entered.

**Program Description** – a description of the award recognizable by the Federal awarding agency or pass-through entity should be entered. Please verify these are unique for each federal award and they do not contain any protected personal or business identifiable information.

**Additional Award Identification** – other data used to identify the award which is not a CFDA number (e.g., program year, contract number, state issued numbers, etc.). Please verify these are unique for each federal award and they do not contain any protected personal or business identifiable information.

3.5 **Direct/Indirect Grants**

**Direct Grants** – direct grants are federal awards received directly from Federal awarding agencies. Therefore, in the SEFA webportal application, select “yes” to question 1 (contained on the “Edit Expenditure” input screen) for any federal awards received directly from the Federal awarding agency. Note: for Student Financial Aid, “Direct Grant” should be selected yes as these funds are awarded directly to the educational institutions from the U.S. Department of Education. (e.g., Federal Pell Grant Program).
Indirect Grants – indirect grants are federal awards received from any entity that is not a Federal awarding agency. These amounts also need to be reported on the SEFA, and “no” would be selected for question 1 (contained on the “Edit Expenditure” input screen). Additional information will also need to be reported including whether or not the money was received from another Organization within the Georgia State Reporting Entity, along with an Identifying Number, refer to Section 3.9 “Pass-through (sub-recipients)” for these added reporting requirements.

3.6 Monetary/Non-monetary Amounts
Separately report “monetary” (cash) and “non-monetary” (noncash) expenditure amounts in conformity with Federal Award definitions as previously defined and Generally Accepted Accounting Principles (GAAP). (Please note: these amounts will not include encumbrances.) The SEFA webportal application designates certain CFDA numbers as either monetary or non-monetary, and for questions or to request amendment to CFDA information, email: compliance@sao.ga.gov

Monetary and non-monetary amounts reported in the SEFA application must reconcile to the amounts reported for financial statement purposes and to grantor agencies. The “Reconciliation of Schedule of Expenditures of Federal Awards (SEFA) to Federal Revenues” year-end form is required to be submitted to SAO, and aids in reconciliation of amounts reported in the basic financial statements (CAFR) to the SEFA. There should also be a correlation of data provided to SAO on the “Reconciliation of Schedule of Expenditures of Federal Awards (SEFA) to Federal Revenues” year-end form to both the “Revenues based on Encumbrances” year-end form and the “Unrecorded Receivables and Payables” year-end form.

3.7 Research and Development (R&D)
As defined in 2 CFR section 200.87, “research” is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. Development is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. Therefore, R&D means all research activities, both basic and applied, and all development activities that are performed by non-Federal entities, and the term “research” also includes activities involving the training of individuals in research techniques where such activities utilize the same facilities as other R&D activities and where such activities are not included in the instruction function. The absence of the words “research” and/or “development” in the title of the Federal award does not indicate it is not a R&D grant, but instead the substance of the Federal award should be evaluated by the recipient to determine the proper answer to the R&D designation.

For indirect grants or grants passed-through to another organization, please verify the R&D designation agrees among all entities, or verify there is a justified reason for the difference in designation.

3.8 State/Other Funds
State and other funds are moneys such as private grants and contribution, gifts, sales and services. Select “yes” to question 4 (contained on the “Edit Expenditure” input screen) for any federal awards that also include these state and other amounts (i.e. Unemployment Insurance Program).

3.9 Pass-through (sub-recipients)
A pass-through entity is “a non-Federal entity that provides a subaward to a subrecipient to carry out part of a Federal program”. A subaward may be provided through any form of legal agreement,
including an agreement that the pass-through entity considers a contract. However, a subaward does not include payments to a contractor or payments to an individual that is a beneficiary of a Federal program.

Subawards Received from an Organization NOT within the Georgia State Reporting Entity: These amounts are reported in the SEFA as an indirect grant, and contain additional reporting requirements, including reporting a standardized name and an Additional Award Identification.

**Standardized Names** – listing of standardized names has been established in the SEFA webportal application, and must be used to report who the money was received from. These Standardized Names are also listed on SAO’s website: [https://sao.georgia.gov/federal-compliance-reporting](https://sao.georgia.gov/federal-compliance-reporting) (under Single Audit Report – Schedule of Expenditures of Federal Awards (SEFA) Resources). For items not listed in the standardized list, requests must be made to SAO via the SEFA webportal application, or email to compliance@sao.ga.gov. Refer to the SEFA Entity User’s Guide for additional instructions.

**Additional Award Identification** – identifying number assigned by the pass-through entity, which could be a contract number, etc. but should not be a CFDA number, purchase order number, EIN or date. Please verify these are unique for each federal award and they do not contain any protected personal or business identifiable information.

**Amounts Received from (or Provided to) an Organization within the Georgia State Reporting Entity:** Federal awards received from (or provided to) another organization within the state reporting entity also must be reported in the SEFA, including the amount and organization name. Organizations within the Georgia State Reporting Entity are maintained in the SEFA webportal application. This listing of Organizations within the Georgia State Reporting Entity and a listing of attached Agencies are listed on SAO’s website: [https://sao.georgia.gov/federal-compliance-reporting](https://sao.georgia.gov/federal-compliance-reporting) (under Single Audit Report – Schedule of Expenditures of Federal Awards (SEFA) Resources). For questions relating to organizations within the Georgia State Reporting Entity contact: compliance@sao.ga.gov.

*Additionally, there must be communication between the organizations, ensuring amounts, CFDA numbers, Research and Development designation, etc. are reported consistently.* The “Reconciliation of Schedule of Expenditures of Federal Awards (SEFA) to Federal Revenues” year-end form is required to be submitted to SAO, and has a new required tab (“SEFA Recon-In State Passthrough”) to aid in reconciliation of amounts and CFDA numbers reported by both organizations.

**3.10 Loan Activity**
Consistent with prior years’ instructions, if the Auditee identifies a federal award as a loan activity program, all applicable questions in the Loan Activity section of the SEFA webportal application will need to be completed, including amount of loans repaid. Note: there are different requirements for loans at institutions of higher education (IHE). For additional guidance refer to 2 CFR 200.502(b)-(d) “Basis for Determining Federal Awards Expended”, along with Appendices A and B.
4. Supplemental Information

4.1 DUNS Number and EIN
Auditees must also report a valid DUNS number and an EIN (each must be a 9 digit number). These are not the same number. Validation checks and additional guidance under the information icons in the SEFA webportal application have been added to ensure proper submission.

a. To search for a DUNS number online, go to: http://www.dnb.com/duns-number/lookup.html.

b. To apply for a DUNS number online, go to: https://iupdate.dnb.com/iUpdate/viewiUpdateHome.htm.

c. To apply for an EIN online, go to: http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online.

4.2 De minimis Rate
Auditees must declare if they elected to use the de minimis rate for Federal indirect cost recover, as detailed in 2 CFR 200.414(f) “Indirect (F&A) Costs”. Remember to be eligible to use the De minimis rate, the non-Federal entity must have never received a negotiated indirect cost rate.

5. Technical Assistance and References

5.1 Technical Assistance
For general SEFA questions and guidance contact: compliance@sao.ga.gov
For technical assistance with the webportal contact: webmaster@audits.ga.gov.

5.2 References
Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

CFDA Numbers and Program Titles:
https://beta.sam.gov/help/assistance-listing

SEFA Resources and Single Audit Reports:
https://sao.georgia.gov/federal-compliance-reporting

SAO’s Business Process Policies:
https://sao.georgia.gov/business-process-policies
Appendix A – Expenditures of Federal Awards (SEFA) webportal
User’s Guide

1. **Account Login and/or Creation**

2. **Home Page**
   - **Menu Bar and Navigation**
   - **Entity Name & Submission Year**
   - **Current Status**
   - **Quick Links**

3. **Upload/Add Expenditure**
   - **File Upload Expenditures**
   - **Manually Add Expenditures**
     - CFDA Information
     - Direct Grant/Pass-through Information
     - Amount
     - Research and Development
     - State/Other Funds
     - Amounts Provided to Subrecipients
     - Loan Activity
   - **Copied Over Expenditures**

4. **Review Expenditures**
   - **Record Status**
   - **Filter/Search**

5. **DUNS and EIN Verification**
   - **De Minimis Rule**

6. **Confirm Expenditures or Confirm No Data**

7. **Submitting Expenditures to the SAO**

8. **DOAA Review**
   - **Confirm Expenditures Adjustments**

9. **Expenditures Review Completion**

10. **SEFA – File Layout**
1. Account Login and/or Creation

For instructions on how to login or to create an account in the Department of Audits and Accounts (DOAA) data collection system, please refer to guidance contained on SAO’s website: http://www.audits.ga.gov/Resources/External_Account_Creation_and_Login_Instructions.pdf. Once an account has been created, activated and access requested to the Expenditures of Federal Awards (SEFA) application, then data entry can begin.

2. Home Page

The home page displays the Menu Bar, Entity Name, Submission Year, Quick Links and the Current Status of the expenditures submission process.

Note: If the organization has no data to submit, click on Step 4, otherwise these Quick Link items are discussed in more detail starting in Section 3.

2a. Menu Bar and Navigation

- **Home** – This tab brings the user back to the home page of the SEFA application.
- **Browse Expenditures** – This tab brings the user to the page where the list of expenditure records, and the status process, can be viewed and/or edited.
- **Request Organization** – This tab brings the user to the page where the Standard Organization Name can added, viewed and/or edited, along with the approval status.
- **Help** – This tab redirects the user to the DOAA Other Resources page to find the SEFA submission instructions and videos, reporting requirements, and frequently asked questions (FAQ).
- **Exit** – This tab brings the user out of the SEFA application.
2b. Entity Name and Submission Year

It is important to take note of the Entity Name and the Submission Year that is being worked on. For some users, the entity name will be selected from a dropdown box if they submit for multiple or attached entities.

2c. Current Status

The status is also very important. The system has certain rules based on the status that will determine who to contact in the event there is a question about the information. Please see the status categories listed below:

- **Not Started** – The Entity user has not uploaded, added or copied over any expenditures.
- **Started** – The Entity user has uploaded, added or copied over the previous year’s expenditures for the current year.
- **Submitted to SAO** – The Entity user has submitted valid expenditures to the State Accounting Office (SAO) for review.
- **SAO Reviewed** – SAO has or is performing a review prior to submitting to Audits.
- **Submitted to DOAA** – The expenditures have been submitted by the SAO administer to the Department of Audits and Accounts for audit review.
- **DOAA Review** – A DOAA auditor has submitted expenditures for a supervisor to review.
- **Review Completed** – The DOAA reviewer has completed their review.
- **Entity Confirmation** – If adjustments were made to the submitted expenditures by the DOAA auditor, they will need to be reviewed by the Entity user to either “Accept or Deny”.
- **SAO Finalization** – The expenditures have been sent to SAO and no further action is required.
- **Completed** – SAO has locked the records from any further editing which signals the end of the review process.
2d. Quick Links

This section consists of five steps and will help guide the user throughout the submission process. The links will quickly direct the user to the steps needed to complete and review. A displayed checkmark will indicate each completed step.

**Note:** If the organization has no data to submit, simply click on Step 4.

3. Quick Links - Step 1: Upload/Add Expenditure

This quick link will direct the user to three different options in which to add expenditures. The 1st option is to upload expenditures from a CSV (Comma delimited) file. The 2nd option is to manually add expenditures. The 3rd option is to copy over expenditures from the previous year to the current year.

- The Information icon (the circled i) provides information associated with the button, field, or option that is displayed alongside it.
3a. File Upload Expenditures

To upload a CSV file, click the **Choose File** button, click the Open button to select the desired file name, and then click the **File Upload** button to upload the CSV file.

![File Upload Interface]

**Note:** Remember to follow the file layout requirements exactly. The file layout requirements are discussed in more detail in Section 10.

Upon completion of the upload, go to Step 4.
3b. Manually Add Expenditures
To manually add an expenditure, click the Add an Expenditure button.

The Create Expenditure page will then open (see illustration on the following page).
Manually Add Expenditures (cont.)

On the Create Expenditure page, complete all the required fields (*) and select the “Yes or No” radio button answer option. Additionally, the user is required to select from dropdown lists for certain fields.

- The Information icon (the circled i) provides information associated with the button, field, or option that is displayed alongside it.

Note: When the required fields have been completed, click the Create button to add the expenditure.
**Manually Add Expenditures (cont.)**

**CFDA Information**

To enter the CFDA information begin entry of the CFDA number and select from dropdown list that populates. Once selected this will also populate Program Name.

If CFDA is unknown, use extension ending with .OFA and a two digit prefix corresponding to the applicable Federal Agency. Also, Program Description and Additional Award Identification must be entered.

![Create Expenditure Form](image)

**Note:** Only authorized CFDA numbers are listed. To request an addition of or amendment to CFDA information in the System, email: compliance@sao.ga.gov.
Manually Add Expenditures (cont.)

Direct Grant/Pass-through Information

**Question 1.** – Answer this question “Yes” if the federal award was received directly from Federal Agency. Otherwise, the answer is “No”, if the federal award was received from a non-Federal Agency (this includes another State Organization, a Not-for-Profit, etc).

![Create Expenditure Form]

1. The funds for this program were given directly to your Organization as a Direct Grant?  
   - Yes ☑  
   - No ☐  

2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc.?  
   - Yes ☑  
   - No ☐  

Monetary/Non-monetary GAAP Expenditures Amount:

- Monetary Amt  
  -  
- Non-Monetary Amt  
  -  
- Previous Monetary Amt  
  -  
- Previous Non-Monetary Amt  
  -  

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Appendix A - Expenditures of Federal Awards (SEFA) webportal User’s Guide  
Page 9 of 37
Manually Add Expenditures
Direct Grant/Pass-through Information (cont.)

**Question 2.** - If the answer to question two is “Yes”, the user is required to select from a dropdown list of given Georgia State Reporting Organizations.

![Create Expenditure Form](image)

**Note:** For questions relating to step 2, email: compliance@sao.ga.gov. The listing in the SEFA webportal application contains Georgia State Reporting Organizations but does not separately identify attached Agencies. For an external listing and a listing of attached Agencies, refer to: https://sao.georgia.gov/federal-compliance-reporting#sar-sefa.
Manually Add Expenditures
Direct Grant/Pass-through Information (cont.)

Question 2. (cont.) - If the answer to question two is “No”, the user is required to fill out all three fields.

Identifying Number – This number must be unique to each expenditure, should be assigned by the pass-through entity, and could be a contract number, etc. This number should not be a CFDA number, purchase order number, EIN number, or date. Please verify these do not contain any protected personal or business identifiable information.

Organization Name – Begin entry and select a standard organization name from the dropdown list, or alternatively, the Organization Name will populate once a valid Organization FEI is selected.

Organization FEI – Select an assigned SAO number from the dropdown list.

Note: The standard Organization Name and Organization FEI number are “tied to each other”, and both must be filled out. For an external listing, refer to: https://sao.georgia.gov/federal-compliance-reporting#sar-sefa.
Manually Add Expenditures (cont.)
Direct Grant/Pass-through Information (cont.)

**Question 2. (cont.)** - If a standard **Organization Name** and **Organization FEI** number are not present in the dropdown lists when creating (or editing) an expenditure, type in an Organization Name and Organization FEI. Then select create (or update) at the bottom of the **Edit Expenditure** page. An error message (red flag) will display for that expenditure row. Select the pencil to edit that expenditure again, and there will now be a prompt to request this information be added to the system. For any questions email: compliance@sao.ga.gov.

**Note:** A listing of standard Organization Names and Organization FEI numbers is posted on SAO’s website: [https://sao.georgia.gov/federal-compliance-reporting#sar-sefa](https://sao.georgia.gov/federal-compliance-reporting#sar-sefa).
Manually Add Expenditures (cont.)

Amount

Enter the Monetary and/or Nonmonetary GAAP Expenditures Amounts.

**Note:** For loans, SAO recommends completing the loan section first and then entering in the expenditures amount.
Manually Add Expenditures (cont.)

Research and Development

**Question 3.** – Answer this question “Yes” if the federal award is considered a Research and Development grant. For guidance, refer to any grant related documentation.

![Additional Program Questions:]

3. Is the Grant a Research and Development Grant?  
   ![Yes No](Yes No)

State/Other Funds

**Question 4.** – Answer this question “Yes” if expenditures included state and/or other Funds.

![Additional Program Questions:]

4. Do these expenditures include state and/or other Funds?  
   ![Yes No](Yes No)
Manually Add Expenditures (cont.)
Amounts Provided to Subrecipients

**Question 5A.** – Answer this question “Yes” if your organization provides amounts to subrecipients outside of the State Reporting Entity. If the answer is “Yes”, enter Passthrough Amount. Otherwise, answer this question “No” if your organization provides amounts to organizations inside of the State Reporting Entity, and continue to Question 5B.

**Question 5B.** – Answer this question “No” if your organization does not provide amounts to organizations inside of the State Reporting Entity. Otherwise, answer this question “Yes” if your organization provides amounts to organizations inside of the State Reporting Entity. If the answer is “Yes” the user is required to select the “Create” button to create the expenditure.
Manually Add Expenditures (cont.)
Amounts Provided to Subrecipients (cont.)

Question 5B. (cont.) – Next the user is required to edit the expenditure and enter the Entity Name and Passthrough Amount. If done manually, select from a dropdown list of given Georgia State Reporting Organizations and enter the Passthrough Amount or perform via the following upload instructions (New for FY2019).

![Image of UI showing Entity Name and Passthrough Amount fields]

**Note:** Additional rows must be added under question 5B, to allow for entry of different organizations within the State Reporting Entity, by selecting [+].
Manually Add Expenditures (cont.)
Amounts Provided to Subrecipients (cont.)

**Question 5B. (cont.) – Upload process (New for FY2019)**

On the “Edit Expenditures” page, click the “Export” button on the bottom-right to download the expenditures that have Within State Passthrough activity marked “Yes” (from Question 5B).

Open the .csv file just downloaded and save to an appropriate location. Enter the organization’s code in the “Instate Entity Code” column and enter Instate Passthrough Amount in the “Instate Amount” column in the respective row applying to that Program Code (CFDA). If an expenditure has multiple passthrough organizations, create a copy of the expenditure row and insert the necessary organization codes and Instate Passthrough Amounts. Be sure to save the file (keeping the .csv extension). **Do not** change the “Expenditure ID” as this is needed for the upload of information.

Note: Organization codes can be obtained at: [https://sao.georgia.gov/federal-compliance-reporting#sar-sefa](https://sao.georgia.gov/federal-compliance-reporting#sar-sefa)
Manually Add Expenditures (cont.)
Amounts Provided to Subrecipients (cont.)

Question 5B. (cont.) – Upload process (New for FY2019)
Click the “Upload Instate Passthrough” button on the “Browse Expenditure” page.

Select “Browse” to locate the file that was just edited/saved and then select “File Upload” to upload the information. The SEFA webportal application will process the file and insert the passthrough organization(s) and expenditure amount(s).
Manually Add Expenditures (cont.)
Amounts Provided to Subrecipients (cont.)

Question 5B. (cont.) – Click the “Pencil” icon to edit the passthrough entities and amounts displayed under Question 5B. The “Add”, “Edit Pencil”, and “Remove” buttons allow the record to be added, edited, or removed. The “Delete All” button will remove all records.

If passthrough records for all expenditures need to be removed, there is also an option to click the “Delete Instate Passthrough” button on the “Browse Expenditures” page.
Manually Add Expenditures (cont.)
Loan Activity

**Question 6.** – Click “Yes”, for any CFDA’s with loan activity. Additional loan related boxes also needing to be completed will appear. If question six is answered “No”, the user will not be allowed to fill out the Loan Amount fields.

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**Note:** For additional loan guidance also refer to Appendix B.
Manually Add Expenditures (cont.)
Loan Activity (cont.)

**Question 6A.** – Click “Yes”, for any CFDAs with loan activity relating to an Institution of Higher Education (IHE), which will enable box 6B to appear.

![Image of questionnaire](image)

**Note:** Loan CFDAs at the University or College would *always* select “Yes”.

**Question 6B.** – Click “No” if the IHE *does not* make loans to Students. Next complete boxes that are not shaded, only complete the boxes relating to “New Loans Made During the Year”(e) and if applicable, “Value of and Interest Subsidy, Cash or Administrative Cost Allowance”(f).

![Image of questionnaire](image)

**Note:** At this time 6B should only be marked “No” *only* for CFDA 84.268.
Manually Add Expenditures (cont.)
Loan Activity (cont.)

**Question 6B.** – Click “Yes” if the IHE *does* make loans to Students. Next complete all boxes that are not shaded.

<table>
<thead>
<tr>
<th>Question</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6B.</td>
<td>– Click “Yes” if the IHE <em>does</em> make loans to Students. Next complete all boxes that are not shaded.</td>
</tr>
</tbody>
</table>
Manually Add Expenditures (cont.)

Loan Activity (cont.)

For CFDAs with 6B marked as “No”, the sum of the amounts in (e) and (f) would then be recorded in the Monetary Amt.

For CFDAs with 6B marked as “Yes”, the sum of the amounts in (d), (e) and (f) would then also be recorded in the Monetary Amt.

**Note:** (g) “Loans Repaid During the Year” needs to be completed in order to calculate the outstanding loan balance but does not impact the expenditures amount entered.

![Monetary/Nonmonetary GAAP Expenditures Amounts](image)

**Note:** Nothing should be recorded in Non-Monetary Amt, and the SEFA webportal application will no longer allow for entry in that field.
3c. Copied over Expenditures

To copy over expenditures from the “previous year” to the current year, click the **Copy over Expenditures** button.

This will open the page below. The copied expenditures will display **invalid expenditure record(s)** marked with a **red** flag and a zero ($0) for the **Monetary** and **Non-Monetary** Amounts. Select the “Pencil” to edit the copied expenditures and delete the ones not needed. Click the **Delete All** button to delete the copied expenditures and start over.
Copied over Expenditures (cont.)

For copied over expenditure record(s), the SEFA webportal application will direct users to the **Edit Expenditure** page (see illustration below). An invalid record error message explains what needs updating.

Upon completion of the expenditure entry, go to Step 4
4. Quick Links - Step 2: Review Expenditures

This quick link takes the user to the **Browse Expenditures** page the list of expenditures and the **Current Status** of the submission process can be viewed.

- **Quick Links** -
  - **Step 2:** Review Expenditures
    - This quick link takes the user to the **Browse Expenditures** page the list of expenditures and the **Current Status** of the submission process can be viewed.

- **View Expenditures**
  - The View Expenditure icon (the eye) allows the user to see the record details of the expenditures that have been submitted, being reviewed or have been processed.

- **Expenditure History**
  - The Expenditure History icon (centered “H”) allows the user to view the history of the actions taken and the edits made to the expenditure record.
4a. Record Status

An expenditure record is either valid or invalid. Before the expenditures can be submitted, all records must be valid! It is important to note the status of each record. The following describes the record icons and their actions:

- The red flag icon means the record is **invalid** and needs to be edited.

- The yellow pencil icon allows the record to be **edited**.

- The green flag icon means the record is **valid**.

- The red “x” icon allows the record to be **deleted**.

4b. Filter/Search

Users can search criteria for invalid records marked with a red flag by clicking the **Error Category** dropdown button, allowing filter of different types of errors. Also, records can be searched by typing in the **CFDA number** or the **Program Name** in the box and clicking the **Filter** button.
5. Quick Links - Step 3: DUNS and EIN Verification

This quick link takes the user to the page to review and verify the Dun & Bradstreet (D&B) business physical location 9-digit id number and the IRS business employer 9-digit id number.

5a. De Minimis Rule

Click “Yes” if your organization “elected to use the de minimis rule for Federal indirect cost recovery?” and then click the Confirm button.

![Image of the SEFA webportal with DUNS and EIN verification fields]

Note: Specific criteria as detailed in 2 CFR 200.414 Indirect (F&A) costs, indicates that the 10% de minimis cost rate (for indirect costs), can only be used if there has never received a negotiated indirect cost rate. Therefore, most organizations will not be eligible to use the de minimis rule relating to federal indirect costs, and should therefore answer “No”.
6. Quick Links - Step 4: Confirm Expenditures or Confirm No Data

This quick link takes the user to the Entity Confirmation page to review the expenditures data to be confirmed. The data for the “Current Year” and the “Prior Year” are both displayed (see Illustration below).

![Entity Confirmation Page]

**Note:** carefully review this information prior to selecting confirm.
Quick Links - Step 4: Confirm Expenditures or Confirm No Data (cont.)

This quick link “also” takes the user to the **Entity Confirmation** page to confirm that the organization has **no expenditures data** to report.

This quick link “also” takes the user to the **Entity Confirmation** page to confirm that the organization has **no expenditures data** to report.

After clicking the **Confirm** button, the user will be taken to the next page below. This notifies SAO that the organization has no expenditures to submit for the current year.

Please review the data synopsis below and once you feel that it accurately reflects your information, you may confirm the data submission to the State Accounting Office. If you confirm in error please contact SAO: compliance@sao.ga.gov.

**Prior year amounts are shown for a reference only.**

YOU ARE CONFIRMING THAT YOU HAVE NO DATA TO REPORT.

---

You have confirmed for this fiscal year.

---

Please review the data synopsis below and once you feel that it accurately reflects your information, you may confirm the data submission to the State Accounting Office. If you confirm in error please contact SAO: compliance@sao.ga.gov.

**Prior year amounts are shown for a reference only.**

YOU ARE CONFIRMING THAT YOU HAVE NO DATA TO REPORT.
7. Submitting Expenditures to the State Accounting Office (SAO)

Remember, in order to submit to the SAO, all invalid expenditure records must be corrected. When the records are valid and all of the expenditures have been recorded correctly, then click the Submit to SAO button to submit the expenditures to the SAO for review.

After submitting to SAO, expenditures can be viewed but are not allowed to be edited. If there are errors or a problem after the expenditures have been submitted, contact SAO via email at compliance@sao.ga.gov. The next step in the process after SAO reviews the expenditures will be SAO submitting the expenditures to DOAA for audit review.
8. Department of Audits & Accounts (DOAA) Review

Once the DOAA has completed the audit review, the expenditures are sent back to the SAO to be included in the Schedule of Federal Expenditures. Or if proposed adjustments are made by the DOAA, an email notification is sent to the Entity user asking them to review and confirm the proposed adjustments. The Step 5: Confirm Expenditures Adjustments link appears on the Home page and the status changes to Entity Confirmation.

---

<table>
<thead>
<tr>
<th>Home</th>
<th>Browse Expenditures</th>
<th>Request Organization</th>
<th>Help</th>
<th>Exit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Step 1: Upload/Add Expenditure**
- **Step 2: Review Expenditures**
- **Step 3: DUNS and EIN Verification**
- **Step 4: Confirm Expenditures or Confirm No Data**
- **Step 5: Confirm Expenditures Adjustments**

Your current Status is: **ENTITY_CONFIRMATION**
8a. Quick Links - Step 5: Confirm Expenditures Adjustments

This quick link opens the **Browse Expenditures Adjustments** page where proposed adjustments are reviewed. After completion of review, choose to **Accept/Accept All** or **Deny/Deny All** and then click the **Submit to SAO** button.

If **Deny/Deny All** is chosen for the proposed adjustments, a misstatement will be generated.
Quick Links - Step 5: Confirm Expenditures Adjustments (cont.)

After the **Accept** button has been clicked, the user will be redirected to the Home page, and the status will then change to **Completed!**

During this process, the **Entity Confirmation** page will display the number of **accepted and denied** expenditures that were confirmed.

<table>
<thead>
<tr>
<th></th>
<th>Current Year (2017)</th>
<th>Prior Year (2016)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Count</td>
<td>Count</td>
</tr>
<tr>
<td>Number of Programs</td>
<td>7</td>
<td>7</td>
</tr>
<tr>
<td>Number of Cluster Programs</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Current Year (2017)</th>
<th>Total Accepted/Denied Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of accepted</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Number of denied</td>
<td>2</td>
<td></td>
</tr>
</tbody>
</table>
9. Expenditures Review Completion

The home page illustrated below indicates locked expenditure records, no additional editing permitted and the completion of the review process by SAO and DOAA.

<table>
<thead>
<tr>
<th>Home</th>
<th>Browse Expenditures</th>
<th>Request Organization</th>
<th>Help</th>
<th>Exit</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- **Step 1: Upload/Add Expenditure**
- **Step 2: Review Expenditures**
- **Step 3: DUNS and EIN Verification**
- **Step 4: Confirm Expenditures or Confirm No Data**

Your process has **Completed**!
## 10. SEFA – File Layout
(Note: the highlighted rows require uploaded information to match standardized naming)

<table>
<thead>
<tr>
<th>Column</th>
<th>Field Name</th>
<th>Size</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Program Code (CFDA Number)</td>
<td>20 char</td>
<td>(example 10.123), if the CFDA program is unknown, use awarding Federal agency’s two-digit prefix followed by .OFA (example 10.OFA)</td>
</tr>
<tr>
<td>2</td>
<td>Program Description</td>
<td>50 char</td>
<td>(if unknown program)</td>
</tr>
<tr>
<td>3</td>
<td>Additional Award Identification</td>
<td>50 char</td>
<td>(if unknown program)</td>
</tr>
<tr>
<td>4</td>
<td>Is Direct Grant?</td>
<td>1 char</td>
<td>(Y/N)</td>
</tr>
<tr>
<td>5</td>
<td>From State Reporting Organization?</td>
<td>1 char</td>
<td>(Y/N) Required if column 4 is N</td>
</tr>
<tr>
<td>6</td>
<td>(indirect) Identifying Number (Unique)</td>
<td>20 char</td>
<td>Required if column 5 is No</td>
</tr>
<tr>
<td>7</td>
<td>(indirect) Org FEI</td>
<td>12 char</td>
<td>Required if column 5 is No</td>
</tr>
<tr>
<td>8</td>
<td>(indirect) Org Name</td>
<td>70 char</td>
<td>Required if column 5 is No</td>
</tr>
<tr>
<td>9</td>
<td>Monetary Amount</td>
<td>999999999.99</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Non-Monetary Amount</td>
<td>999999999.99</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Research and Development Grant?</td>
<td>1 char</td>
<td>(Y/N)</td>
</tr>
<tr>
<td>12</td>
<td>Include state and/or other Funds?</td>
<td>1 char</td>
<td>(Y/N)</td>
</tr>
<tr>
<td>13</td>
<td>Does the organization provide amounts to subrecipients outside of the State Reporting Entity?</td>
<td>1 char</td>
<td>(Y/N)</td>
</tr>
<tr>
<td>14</td>
<td>Amount provided to recipients outside of the State Reporting Entity.</td>
<td>999999999.99</td>
<td>Required IF column 13 is Y</td>
</tr>
<tr>
<td>15</td>
<td>Does the organization provide amounts to organizations within the State Reporting Entity? (note: after data upload the expenditures with instate pass-through activity will need to be edited or an additional upload performed, to add the State Reporting Entity Name and Amount)</td>
<td>1 char</td>
<td>(Y/N)</td>
</tr>
<tr>
<td>16</td>
<td>Loan Activity?</td>
<td>1 char</td>
<td>(Y/N)</td>
</tr>
<tr>
<td>17</td>
<td>Is there any Loan Activity relating to an Institution of Higher Education (IHE)?</td>
<td>1 char</td>
<td>Required if column 16 is Y</td>
</tr>
<tr>
<td>18</td>
<td>Does the IHE make loans to the students?</td>
<td>1 char</td>
<td>Required if column 16 is Y and column 17 is Y</td>
</tr>
<tr>
<td>19</td>
<td>(loan) Beginning Balance</td>
<td>999999999.99</td>
<td>Required if column 16 is Y, however, Not applicable if column 18 is N;</td>
</tr>
<tr>
<td>20</td>
<td>(loan) New Loans Made During The Year</td>
<td>999999999.99</td>
<td>Required If column 16 is Y above</td>
</tr>
<tr>
<td>21</td>
<td>(loan) Value of any Interest Subsidy, Cash or Administrative Cost Allowance</td>
<td>999999999.99</td>
<td>Required If column 16 is Y above</td>
</tr>
</tbody>
</table>
SEFA – File Layout (cont.)

<table>
<thead>
<tr>
<th>Column</th>
<th>Field Name</th>
<th>Size</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>(loan) Loans Repaid During The Year</td>
<td>99999999.99</td>
<td>Required if column 16 is Y, however, Not applicable if column 18 is N;</td>
</tr>
<tr>
<td>23</td>
<td>(loan) Explanation</td>
<td>1000 chars</td>
<td>If beginning loan balances do not match</td>
</tr>
<tr>
<td>24</td>
<td>Comments or Notes</td>
<td>1000 chars</td>
<td></td>
</tr>
</tbody>
</table>

- The file upload process will only accept a file layout as noted in the table above. All columns must be in the correct order.
- **File Rules:**
  - The file must be a comma delimited file with a file extension of CSV
  - The max file size will be 5 MB, but can be adjusted if needed
  - File name should be OrganizationCode+FE+FY.CSV (example 404FE2017.csv)
- Auditees must provide a DUNS and EIN, along with information relating to the De Minimis rule, in order to submit to SAO (refer to step 5 above, and see attached Auditee instructions Section 4.1 for how to obtain/search for a DUNS and EIN number)
- **Changes:** changes in procedures from previous years are as follows.
  - For field 15, after upload, the expenditure will need to be manually updated or a second upload performed to enter the “State Reporting Entity” and “Passthrough Amt”.

**Note:** An example of the file layout is posted to SAO’s website: [https://sao.georgia.gov/federal-compliance-reporting#sar-sefa](https://sao.georgia.gov/federal-compliance-reporting#sar-sefa).
Appendix B – Additional Instructions for Loan Recording

- The amount recorded, in the expenditures section of the SEFA webportal application, should equal the Expenditures amount (on a GAAP basis), as defined in 2CFR 200.502 - Basis for determining Federal awards expended, as follows:
  - (b) Loan and loan guarantees (loans). Since the Federal Government is at risk for loans until the debt is repaid, the following guidelines must be used to calculate the value of Federal awards expended under loan programs:
    - (1) Value of new loans made or received during the audit period; plus
    - (2) Beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements; plus
    - (3) Any interest subsidy, cash, or administrative cost allowance received.
- The Federal requirements are slightly different for loans made to students of Institution of Higher Education (IHE), but the IHE does not make the loan (such as for CFDA 84.268), as follows:
  - (c) Loan and loan guarantees (loans) at IHEs. When loans are made to students of an IHE but the IHE does not make the loans, then only the value of loans made during the audit period must be considered Federal awards expended in that audit period. The balance of loans for previous audit periods is not included as Federal awards expended because the lender accounts for the prior balances.
- Therefore, SAO recommends, completing the loan section first and then entering in the expenditure amount (located in the SEFA System at the top of the screen).

Following are more detailed SEFA webportal application entry instructions:

- Any CFDA’s with loan activity should click “Yes” in step 6, which will enable the additional loan related boxes to appear. These additional boxes also need to be completed.

![SEFA webportal loan entry screenshot]
• Any CFDA’s with loan activity relating to IHEs should click “Yes” in step 6A, which will enable box 6B to appear. (note: loan CFDA's at the University or Technical College would select yes for 6A).

• 6B needs to be answered depending on whether the IHE makes the loans to Students. (note: at this time 6B should only be marked “no” for CFDA 84.268). There is additional guidance provided in the blue help circle.

• Also, if 6B is no, you will see most other boxes gray out (remember the definition at the top from 2CFR502(c), as to elements that are included in calculating expenditure amount). Therefore, only complete the boxes relating to “New Loans Made During the Year”(e) and if applicable, “Value of and Interest Subsidy, Cash or Administrative Cost Allowance” (f).
• For CFDAs with 6B marked as No, the sum of the amounts in (e) and (f) would then also be recorded in the Monetary Amt. Nothing should be recorded Non-monetary Amt, and the System will be updated to no longer allow for entry in that field.

![Image](image1.png)

• If 6B is yes, *(note: it will be marked yes most of the time)* you will see most boxes now require entry. Remember definition at top from 2CFR502(b), as to elements that are included in calculating the expenditure amount.

![Image](image2.png)

• The Beginning Balance should be entered for loans that have continuing compliance requirements, for more guidance see .

• For CFDAs with 6B marked as Yes, the sum of the amounts in (d), (e) and (f) would then also be recorded in the Monetary Amt. Nothing should be recorded Non-monetary Amt, and the System will be updated to no longer allow for entry in that field. *(note: (g) needs to be completed in order to calculate the outstanding loan balance but does not impact the calculation of the expenditures amount)*

![Image](image3.png)