



Auditees' Instructions
Schedule of Expenditures of Federal Awards (SEFA)
Fiscal Year 2020

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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. 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 21, 2020 (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 1, 2021 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 the security questions. Please refer to the Login instructions located on DOAA’s website at: [http://www.audits.ga.gov/Resources/External Account Creation and Login Instructions.pdf](http://www.audits.ga.gov/Resources/External_Account_Creation_and_Login_Instructions.pdf).

User Account Updates – Auditees should update contact information routinely. Click on the “Who Has Access” icon () 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 the user’s guide (<https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-schedule-of-expenditures-of-federal-awards-sefa-resources>) for additional instructions. ***Note: due to Coronavirus (COVID-19) monetary funds (example: CRF funds) and non-monetary items received during fiscal year 2020, certain Organizations that previously had no data to report, will now have items required to be reported in the DOAA SEFA webportal.***

3.2 Federal Awards Data to Submit

Follow the instructions and user’s guide to upload, copy or manually enter information in the SEFA webportal application (refer to 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.

COVID-19 monetary and non-monetary items must be reported separately in the SEFA and therefore, a new question has been created in the SEFA webportal application. Organizations must answer yes to this question for expenditures from any new or enhanced COVID-19 funds under one of the Federal Emergency Acts¹. As necessary, Organizations should consult with the respective Federal Agency or State/external entity the funds were received from to determine if the items are COVID-19 funds requiring separate reporting.

¹ (1) The relief acts issued as of the date of these instructions include the Coronavirus Preparedness and Response Supplemental Appropriations Act 2020 (Public Law 116-123) [CPRSA], the Families First Coronavirus Response Act (FFCRA; Public Law 116-127) [FFCRA] and the Coronavirus Aid, Relief, and Economic Security (CARES) Act (Public Law 116-136) [CARES].

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 (GAAP²). (*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.

² For additional guidance, refer to SAO’s Business Process Policy: [Schedule of Expenditures of Federal Awards \(SEFA\)](#).

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> (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> (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 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 the user’s guide and additional loan instructions (<https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-schedule-of-expenditures-of-federal-awards-sefa-resources>).

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://www.dnb.com/duns-number/get-a-duns.html>.
- 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](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/policies-and-procedures/business-process-policies#toc-federal-reporting>