



*User's Guide*  
*Schedule of Expenditures of Federal Awards (SEFA)*  
*Fiscal Year 2023*

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## 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: <https://www.audits2.ga.gov/resources/orgs/state-agencies/?rpage=submissions>. 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.

Step 1: [Upload/Add Expenditure](#) ☐

Step 2: [Review Expenditures](#) ☐

Step 3: [UEI and EIN Verification](#) ☐

Step 4: [Confirm Expenditures or Confirm No Data](#) ☐

Your current Status is: **NOT\_STARTED**

**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.

### 2.1 Menu Bar and Navigation

Home | Browse Expenditures | Request Organization | Help | Exit

- **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.

## 2.2. Entity Name and Submission Year

Audits and Accounts, Department of ▼	2017 ▼	Today's Date is: 05/18/2017
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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.

## 2.3. Current Status

Your current Status is: **SUBMITTED\_TO\_SAO**

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 SAO to the Department of Audits and Accounts for audit review.
- **DOAA Review** – A DOAA auditor has submitted expenditures to a supervisor for 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.

## 2.4. Quick Links

<a href="#">Step 1: Upload/Add Expenditure</a>	<input checked="" type="checkbox"/>
<a href="#">Step 2: Review Expenditures</a>	<input checked="" type="checkbox"/>
<a href="#">Step 3: UEI and EIN Verification</a>	<input checked="" type="checkbox"/>
<a href="#">Step 4: Confirm Expenditures or Confirm No Data</a>	<input checked="" type="checkbox"/>
<a href="#">Step 5: Confirm Expenditures Adjustments</a>	<input checked="" type="checkbox"/>




Your current Status is: **SAO\_FINALIZATION**

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: Confirm Expenditures or Confirm No Data.

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

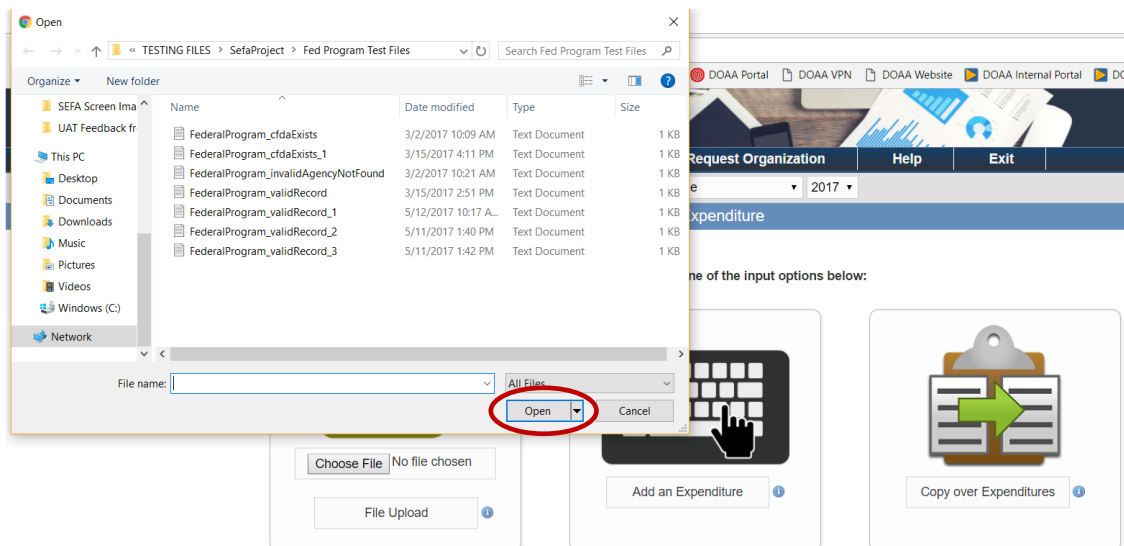
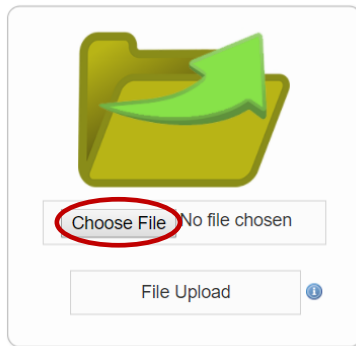
This quick link will direct the user to three different options in which to add expenditures. The **1<sup>st</sup> option** is to upload expenditures from a CSV (Comma delimited) file. The **2<sup>nd</sup> option** is to manually add expenditures. The **3<sup>rd</sup> option** is to copy over expenditures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

Home	Browse Expenditures	Request Organization	Help	Exit
<input type="text"/> 2017 ▼		Today's Date is: 05/18/2017		
Add an Expenditure				
Please begin by selecting one of the input options below:				
 <input type="button" value="Choose File"/> No file chosen <input type="button" value="File Upload"/> ⓘ	 <input type="button" value="Add an Expenditure"/> ⓘ	 <input type="button" value="Copy over Expenditures"/> ⓘ		

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

### 3.1. 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.

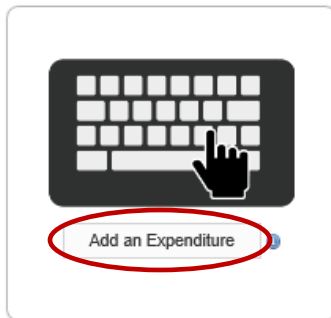


Note: Remember to follow the file layout requirements exactly. The file layout requirements are discussed in more detail in Section 10.

Upon completion of the upload, go to Step 4.

### 3.2. Manually Add Expenditures

To manually add an expenditure, click the **Add an Expenditure** button.



The **Create Expenditure** page will then open. 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.

**Create Expenditure**

Assistance Listing  
Number (ALN): \*  ALN Program Name: \*

Program Description: \*  Additional Award Identification: \*   
(If ALN is unknown and OFA extension is used) (If ALN is unknown and OFA extension is used)

Is this ALN and related monetary/non-monetary expenditures associated with Coronavirus Disease 2019 (COVID-19)? Yes ☐ No ☐

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/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt: \*  Non-Monetary Amt: \*   
Previous Monetary Amt:  Previous Non-Monetary Amt:

Additional Program Questions:

3. Is the Grant a Research and Development Grant? Yes ☐ No ☒

4. Do these expenditures include state and/or other Funds? Yes ☐ No ☒

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity? Yes ☐ No ☐  
Passthrough Amt: \*

5.B Are amounts provided to organizations inside of the State Reporting Entity? (answer yes only when amounts provided to instate organization relate to federal expenditures, such as furthering grant purpose) Yes ☐ No ☐

State Reporting Entity	Amount Provided
No amounts provided to other Instate entities	

6. Is there any Loan Activity? Yes ☐ No ☒

Comments:



- 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.

### 3.2a. Assistance Listing Number (ALN) Information

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

If the ALN 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. *(All fields with an asterisk (\*) must be completed)*

***COVID-19 monetary and non-monetary items must be reported separately in the SEFA schedule. Organizations must answer yes to this question for expenditures from any new or enhanced COVID-19 funds from one of the Federal Emergency Acts. As necessary, organizations should consult with the respective Federal Agency or entity the funds were received from to determine if the items are COVID-19 and require separate reporting.***

**Create Expenditure**

Assistance Listing  
Number (ALN): \*  ALN Program Name: \*

Program  
Description: \*  Additional Award  
Identification: \*

(If ALN is unknown and .OFA extension is used) (If ALN is unknown and .OFA extension is used)

Is this ALN and related monetary/non-monetary expenditures associated with Coronavirus Disease 2019 (COVID-19)? Yes ☐ No ☐

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/Nonmonetary GAAP Expenditures Amounts:**

Monetary Amt \*  Non-Monetary Amt \*

Previous Monetary Amt:  Previous Non-Monetary Amt:

**Note:** Only authorized ALN numbers are listed. To request an addition of or amendment to ALN information in the System, email: [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov).



### 3.2b. 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**

Assistance Listing  
 Number (ALN): \*  ALN Program Name: \*   
 Program Description: \*  Additional Award Identification: \*   
(If ALN is unknown and .OFA extension is used) (If ALN is unknown and .OFA extension is used)

Is this ALN and related monetary/non-monetary expenditures associated with Coronavirus Disease 2019 (COVID-19)? Yes ☐ No ☐

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/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt \*  Non-Monetary Amt \*   
 Previous Monetary Amt:  Previous Non-Monetary Amt:

**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. Note: Question 2 is required to be answered when the answer to Question 1 is “No”.

**Note:** For questions relating to step 2, email: [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov). The listing in the SEFA webportal application contains GA State Reporting Organizations but not attached Agencies. For an external listings, including attached Agencies, refer to [SAO's website](#).

**Create Expenditure**

Assistance Listing  
 Number (ALN): \*  ALN Program Name: \*   
 Program Description: \*  Additional Award Identification: \*   
(If ALN is unknown and .OFA extension is used) (If ALN is unknown and .OFA extension is used)

Is this ALN and related monetary/non-monetary expenditures associated with Coronavirus Disease 2019 (COVID-19)? Yes ☐ No ☐

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 ☐

Entity Name: \*

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt \*  Non-Monetary Amt \*   
 Previous Monetary Amt:  Previous Non-Monetary Amt:



## 3.2b. 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 (Unique)**, **Organization FEI**, & **Organization name**.

**Create Expenditure**

Assistance Listing  
Number (ALN): \*  ALN Program Name: \*

Program Description: \*  Additional Award Identification: \*   
(If ALN is unknown and .OFA extension is used) (If ALN is unknown and .OFA extension is used)

Is this ALN and related monetary/non-monetary expenditures associated with Coronavirus Disease 2019 (COVID-19)? Yes ☐ No ☐

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 ☒

Identifying Number (Unique) \*  Organization FEI \*

Organization Name \*

Monetary/Nonmonetary GAAP Expenditures Amounts

Monetary Amt \*  Non-Monetary Amt \*

Previous Monetary Amt:  Previous Non-Monetary Amt:

**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 an ALN number, purchase order number, EIN number, or date. *(Please verify that 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/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-schedule-of-expenditures-of-federal-awards-sefa-resources>.

## 3.2b. 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](mailto:compliance@sao.ga.gov).

**Create Expenditure**

Assistance Listing Number (ALN): \*

Program Description: \*

(If ALN is unknown and .OFA extension is used)

ALN Program Name: \*

Additional Award Identification: \*

(If ALN is unknown and .OFA extension is used)

Is this ALN and related monetary/non-monetary expenditures associated with Coronavirus Disease 2019 (COVID-19)?

Yes ☐ No ☐

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 ☒

Identifying Number (Unique) \*

Organization Name \*

Organization FEI \*

[press here to request this organization.](#)

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt \*

Previous Monetary Amt:

Non-Monetary Amt \*

Previous Non-Monetary Amt:

**Note:** A listing of standard Organization Names and Organization FEI numbers is posted on SAO's website: <https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-schedule-of-expenditures-of-federal-awards-sefa-resources>.

**3.2c. Amount**

Enter the Monetary and/or Nonmonetary GAAP Expenditures Amounts in the appropriate fields.

Create Expenditure	
Assistance Listing	
Number (ALN): *	ALN Program Name: *
Program Description: *	Additional Award Identification: *
(If ALN is unknown and .OFA extension is used)	(If ALN is unknown and .OFA extension is used)
Is this ALN and related monetary/non-monetary expenditures associated with Coronavirus Disease 2019 (COVID-19)?	
Yes <input type="radio"/> No <input type="radio"/>	
1. The funds for this program were given directly to your Organization as a Direct Grant?	
Yes <input type="radio"/> No <input checked="" type="radio"/>	
2. Did you receive this amount from another GA State Reporting Organization which includes all State Agencies, Universities/Colleges, Authorities, Commissions, etc... ?	
Yes <input type="radio"/> No <input type="radio"/>	
Monetary/Nonmonetary GAAP Expenditures Amounts:	
Monetary Amt *	Non-Monetary Amt *
Previous Monetary Amt:	Previous Non-Monetary Amt:

**Note:** For loans, SAO recommends completing the loan section first (Question 6 below) and then entering in the expenditures amount.

**3.2d. 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/award related documentation.

Additional Program Questions:	
3. Is the Grant a Research and Development Grant?	Yes <input type="radio"/> No <input checked="" type="radio"/>

**3.2e. State/Other Funds**

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

4. Do these expenditures include state and/or other Funds?	Yes <input type="radio"/> No <input checked="" type="radio"/>
--	---

### 3.2f. 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 the Passthrough Amount in the “*Passthrough Amt*” field. 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.

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity? Yes ☒ No ☐

5.B Are amounts provided to organizations inside of the State Reporting Entity? (answer yes only when amounts provided to Instate organization relate to federal expenditures, such as furthering grant purpose) Yes ☒ No ☐

State Reporting Entity	Amount Provided
No amounts provided to other Instate entities	

Create Cancel

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 in the “*Entity Name*” field and enter the Passthrough Amount in the “*Passthrough Amount*” field, or perform via the following upload instructions.

Entity Name: \* Begin typing organization name

Passthrough Amount: \* Instate Passthrough Amount

ADD


4. Do these expenditures include state and/or other Funds? Yes ☐ No ☒

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity? Yes ☒ No ☐

Passthrough Amt \* 0

5.B Does your organization provide amounts to subrecipients inside of the State Reporting Entity? Yes ☒ No ☐

State Reporting Entity	Passthrough Amt
No Instate Passthrough entries present.	

**Note:** Additional rows must be added under question 5B, to allow for entry of different organizations within the State Reporting Entity, by selecting .

## 3.2f. Amounts Provided to Subrecipients (cont.)

**Question 5B. (cont.)** – Upload process

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).

Browse Expenditures

Current Status: **STARTED**

ALN	Program Name	Org Type: State Agencies, Boards, Authorities	Organization:	Entity Code:	Valid Only: <input type="checkbox"/>
Filter Clear					

1 total record(s)

Entity	ALN	Federal Program	COVID_19 Related	Direct Grant	Loan Activity	State Org.	Research	Public Funds	Non-State Passthrough	Within State Passthrough	Adj. Status	Monetary Amount	Non Monetary Amount	Previous Year Amt
	10.513	1890 Facilities Grants Program		No	No	No	No	No	No	No	INIT	\$ 0	\$ 0	\$ 0
Grands Total:												\$0.00	\$0.00	

Add New Upload Instate Passthrough Delete Instate Passthrough Confirm UEI Delete All Submit to SAO
 CSV Export

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 (ALN). 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.

Expenditure Id	program Code	program Name	Direct Grant	State Organization	Organization Identifying Number	Research	Monetary Amount	Non Monetary Amount	Instate Passthrough (Question 5B)	InState Entity Code	InState Amount
261483	84.048	Career an	Yes			No	37,655,430.16		0 Yes		
261490	84.365	English La	Yes			No	15,202,143.84		0 Yes		
261491	84.323	Special Ed	Yes			No	432,964.45		0 Yes		
261492	10.553	School Br	Yes			No	191,896,716.75		0 Yes		
261494	84.027	Special Ed	Yes			No	345,509,193.46		0 Yes		
261498	10.555	National S	Yes			No	522,582,652.96	49,566,173.27	Yes		

**Note:** Organization codes can be obtained at: <https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-schedule-of-expenditures-of-federal-awards-sefa-resources>

## 3.2f. Amounts Provided to Subrecipients (cont.)

**Question 5B. (cont.)** – Upload process

Click the “Upload Instate Passthrough” button on the “Browse Expenditure” page.

Browse Expenditures Current Status: **STARTED**

ALN:  Program Name:  Org Type: State Agencies, Boards, Authorities Organization:  Entity Code:  Valid Only: ☐
Filter Clear

1 total record(s)

Entity	ALN	Federal Program	COVID_19 Related	Direct Grant	Loan Activity	State Org.	Research	Public Funds	Non-State Passthrough	Within State Passthrough	Adj. Status	Monetary Amount	Non Monetary Amount	Previous Year Amt
	10.513	1890 Facilities Grants Program	No	No	No	No	No	No	No	No	INIT	\$ 0	\$ 0	\$
Grands Total:												\$0.00	\$0.00	

Add New
Upload Instate PassThrough
Delete Instate PassThrough
Confirm UEI
Delete All
Submit to SAO
 CSV Export

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).

Upload Instate Passthrough Fund

Browse

File Upload






Cancel


## 3.2f. 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.

**5.B** Are amounts provided to organizations inside of the State Reporting Entity? (answer yes only when amounts provided to instate organization relate to federal expenditures, such as furthering grant purpose)

Yes ☒ No ☐

State Reporting Entity	Amount Provided
 Accounting Office, State	5  
 Education, Department of	4.5 



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.

Browse Expenditures

Current Status: **STARTED**

Entity	ALN	Federal Program	COVID_19 Related	Direct Grant	Loan Activity	State Org.	Research	Public Funds	Non-State Passthrough	Within State Passthrough	Adj. Status	Monetary Amount	Non Monetary Amount	Previous Year Amt
 	10 513	1890 Facilities Grants Program	No	No	No	No	No	No	No	No	INIT	\$ 0	\$ 0	\$ 0
Grands Total:												\$0.00	\$0.00	



## 3.2g. Loan Activity

**Question 6.** – Click “Yes”, for any ALN 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.

6. Is there any Loan Activity? Yes ☒ No ☐

A. Is there any Loan Activity relating to an Institution of Higher Education (IHE)? Yes ☐ No ☒

Prior Year Outstanding Loan Balance \*  Beginning Balance ⓘ \*  d

New Loans Made During The Year \*  e

Loan Adjustments - If amount noted, a comment is required in the explanation box explaining the nature of the adjustment \*  f

Loans Repaid During The Year \*  g

Federal Awards Expended

Outstanding Loan Balance ⓘ

**Note:** For additional loan guidance also refer to Additional Instructions for Loan Recording: <https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-schedule-of-expenditures-of-federal-awards-sefa-resources>

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




A. Is there any Loan Activity relating to an Institution of Higher Education (IHE)? Yes ☒ No ☐ ⓘ

B. Does the IHE make loans to the students? ⓘ Yes ☐ No ☐

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

## 3.2g. Loan Activity (cont.)

**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).

A. Is there any Loan Activity relating to an Institution of Higher Education (IHE)?		Yes <input checked="" type="radio"/> No <input type="radio"/>		
B. Does the IHE make loans to the students? 		Yes <input type="radio"/> No <input checked="" type="radio"/>		
Prior Year Outstanding Loan Balance *	<input type="text"/>	Beginning Balance  *	<input type="text"/>	d
	New Loans Made During The Year *	<input type="text"/>		e
Loan Adjustments - If amount noted, a comment is required in the explanation box explaining the nature of the adjustment	*	<input type="text"/>		f
	Loans Repaid During The Year *	<input type="text"/>		g
	Federal Awards Expended	<input type="text"/>		
	Outstanding Loan Balance 	<input type="text"/>		

Explanation:

**Note:** At this time 6B should only be marked “No” **only** for: **ALN 84.268**.

## 3.2g. Loan Activity (cont.)

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

A. Is there any Loan Activity relating to an Institution of Higher Education (IHE)? Yes ☒ No ☐

**B. Does the IHE make loans to the students?** Yes ☒ No ☐

Prior Year Outstanding Loan Balance \*  Beginning Balance  d

New Loans Made During The Year \*  200 e

Loan Adjustments - If amount noted, a comment is required in the explanation box explaining the nature of the adjustment \*  500 f

Loans Repaid During The Year \*  g

Federal Awards Expended  \$0

Outstanding Loan Balance  0

Explanation:

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

For ALNs with 6B marked as “Yes”, the sum of the amounts in boxes (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:

Monetary Amt \*  0

Non-Monetary Amt \*  ~~558,899.48~~

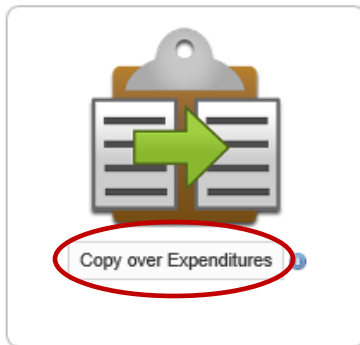
Previous Monetary Amt:  47,936.37

Previous Non-Monetary Amt:  558,899.48

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

### 3.3 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.

Home Browse Expenditures Request Organization Reports Help Exit

Browse Expenditures

Total 237 expenditure(s) had been copied from previous year.

ALN  Program Name  Error Category:  Valid Only: ☐ Filter

ALN	Federal Program	Direct Grant	Loan Activity	State Organization	Research	Public Funds	Passthrough Funds	Monetary Amount	Non Monetary Amount	Previous Year Amt
	93.866 Aging Research	No	No	Yes	No	No	No	0	0	\$
	84.386 Education Technology ST...	No	No	Yes	Yes	No	Yes	0	0	\$
	93.173 Research Related to Dea...	No	No	Yes	Yes	No	No	0	0	\$
	20.215 Highway Training and Ed...	Yes	No	--	Yes	No	No	0	0	\$
	10.310 Agriculture and Food Re...	No	No	Yes	Yes	No	No	0	0	\$
	77.008 U.S. Nuclear Regulatory...	No	No	Yes	No	No	No	0	0	\$
	47.079 Office of International...	No	No	Yes	Yes	No	No	0	0	\$
	15.979 Hurricane Sandy Program	No	No	Yes	Yes	No	No	0	0	\$
	84.200 Graduate Assistance in ...	No	No	Yes	Yes	No	No	0	0	\$
	11.303 Economic Development_Te...	No	No	Yes	Yes	No	No	0	0	\$
	81.135 Advanced Research Proje...	No	No	Yes	Yes	No	No	0	0	\$
	47.074 Biological Sciences	No	No	Yes	Yes	No	No	0	0	\$
	93.273 Alcohol Research Programs	No	No	Yes	No	No	No	0	0	\$
	81.121 Nuclear Energy Research...	No	No	Yes	No	No	No	0	0	\$
	12.800 Air Force Defense Resea...	No	No	Yes	Yes	No	No	0	0	\$
Grand Total:								\$0.00	\$0.00	

Add New Delete All Submit to SAO

### 3.3 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.

**1** Duplicate Record exists.  
Monetary Amount is required.

**Create Expenditure**

**Assistance Listing**

Number (ALN): \*  ? ALN Program Name: \*  ?

Program Description: \*  ? Additional Award Identification: \*  ?

(If ALN is unknown and .OFA extension is used) ? (If ALN is unknown and .OFA extension is used) ?

Is this ALN and related monetary/non-monetary expenditures associated with Coronavirus Disease 2019 (COVID-19)? Yes ☐ No ☐ ?

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/Nonmonetary GAAP Expenditures Amounts:

Monetary Amt: \*  Non-Monetary Amt: \*

Previous Monetary Amt:  Previous Non-Monetary Amt:

Additional Program Questions:

3. Is the Grant a Research and Development Grant? Yes ☐ No ☒ ?

4. Do these expenditures include state and/or other Funds? Yes ☐ No ☒ ?

5.A Does your organization provide amounts to subrecipients outside of the State Reporting Entity? Yes ☐ No ☐

Passthrough Amt: \*  ?

5.B Are amounts provided to organizations inside of the State Reporting Entity? (answer yes only when amounts provided to instate organization relate to federal expenditures, such as furthering grant purpose) Yes ☐ No ☐

State Reporting Entity	Amount Provided
No amounts provided to other Instate entities	

6. Is there any Loan Activity? Yes ☐ No ☒ ?

Comments:

Create

Cancel

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.

Home

Browse Expenditures

Request Organization

Help

Exit

2017

Today's Date is: 6/1/2017

Browse Expenditures

Current Status: SUBMITTED\_TO\_DOAA

AI N

Program Name






















Error Category: --- All ---

Valid Only: ☐

Filter

Clear

7 total record(s)

ALN	Federal Program	Direct Grant	Loan Activity	State Organization	Research	Public Funds	Passthrough Funds	Monetary Amount	Non Monetary Amount	Previous Year Amt
 17.258	WIA Adult Program	No	No	No	No	No	No	\$800,057.20	\$0.00	 
 17.258	WIA Adult Program	No	No	No	No	No	No	\$359,874.10	\$0.00	 
 17.259	WIA Youth Activities	No	No	No	No	No	No	\$642,774.10	\$0.00	 
 17.260	WIA Dislocated Workers	No	No	Yes	No	No	No	\$139,531.30	\$0.00	 
 84.010	Title I Grants to Local Educational Agencies	No	No	Yes	No	No	No	\$172,514.10	\$0.00	 
 84.027	Special Education_Grants to States	No	No	Yes	No	No	No	\$368,881.60	\$0.00	 
 84.323	Special Education - State Personnel Development	No	No	Yes	No	No	No	\$934,170.00	\$0.00	 
Grand Total:								\$3,417,802.40	\$0.00	

CSV



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



- 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.

#### 4.1. 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**.

#### 4.2. Filter/Search

ALN <input type="text"/>	Program Name <input type="text"/>	Error Category: <input type="text" value="---All---"/>	Valid Only: <input type="checkbox"/>	<input type="button" value="Filter"/>	<input type="button" value="Clear"/>
--------------------------	-----------------------------------	--	--------------------------------------	---------------------------------------	--------------------------------------

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 **ALN** number or the **Program Name** in the box and clicking the **Filter** button.



## 5. Quick Links - Step 3: Unique Entity Identifier (UEI) and EIN Verification

This quick link takes the user to the page to review and verify the System for Award Management (SAM.gov) UEI number<sup>1</sup> (12-character alphanumeric identifier) and the IRS business employer 9-digit id number.

### 5.1. 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. If the response is N/A, comments are required (such as your organization does not claim indirect costs).

Please fill in / review the below organizational information.

This information will be prepopulated with what was confirmed as of last year. You must confirm this information to complete the submission process.


\*\* For information on each data attribute please see the info icon for more information.


UEI \* 123abc123abc ⓘ

EIN \* 233312222 ⓘ

Has Your Organization elected to use the de minimis rule for Federal indirect cost recovery ?   Yes ☐   No ☐   N/A ☒ ⓘ

Comments:

 Confirm

 Cancel

**Note:** Specific criteria as detailed in 2 CFR 200.414 Indirect (F&A) costs, indicates any non-Federal entity that does not have a current negotiated (including provisional) rate, except for those non-Federal entities described in appendix VII to this part, may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. **Note: this Federal Code section was updated, and more organizations may now be eligible to use the “de minimis rule” relating to federal indirect costs.**

<sup>1</sup> A new UEI is generated in the System for Award Management (SAM.gov) and SAO recommends referring to the applicable section of the SAM.gov website (<https://sam.gov/content/home>) for additional information.

## 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).

Home	Browse Expenditures	Request Organization	Help	Exit
<div> <input type="text"/> <span>▼</span> 2017 <span>▼</span> </div>				
Entity Confirmation				

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](mailto:compliance@sao.ga.gov).

\*\* prior year amounts are shown for a reference only

	Current Year (2017)		Prior Year (2016)	
	Count	Amount	Count	Amount
Monetary	7	\$3,417,802.40	8	\$1,529,857.10
Non Monetary	0	\$0.00	0	\$0.00
Pass through	0	\$0.00	0	\$0.00
Outstanding Loan	0	\$0.00	0	\$0.00
Loan Administrative Cost	0	\$0.00	0	\$0.00
Direct	0	--	0	--
Indirect from SRE	4	--	3	--
Indirect not From SRE	3	--	5	--
Research & Development	0	--	0	--

	Current Year (2017)	Prior Year ((2016)
	Count	Count
Number of Programs reported	6	6
Number of Cluster Programs reported	2	2

 Confirm
 Cancel

**Note:** carefully review this information prior to selecting confirm.

**6. 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.

Home	Browse Expenditures	Request Organization	Help	Exit
<input type="text"/>		2017		
Entity Confirmation				

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](mailto:compliance@sao.ga.gov).

\*\* prior year amounts are shown for a reference only

YOU ARE CONFIRMING THAT YOU HAVE NO DATA TO REPORT.

 Confirm	 Cancel
---	--

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.

Home	Browse Expenditures	Request Organization	Help	Exit
<input type="text"/>		2017		
Entity Confirmation				

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](mailto:compliance@sao.ga.gov).

\*\* prior year amounts are shown for a reference only

YOU ARE CONFIRMING THAT YOU HAVE NO DATA TO REPORT.

 Cancel
--

## 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 the expenditures have been recorded correctly, then click the **Submit to SAO** button to submit the expenditures to the SAO for review.

Browse Expenditures

Current Status: **STARTED**

ALN	Federal Program	Direct Grant	Loan Activity	State Organization	Research	Public Funds	Passthrough Funds	Monetary Amount	Non Monetary Amount	Previous Year Amt
16.922	Equitable Sharing Program	No	No	Yes	No	No	No	\$ 8,590,410.2	\$ 0	\$
93.775	State Medicaid Fraud Control Units	Yes	No	--	No	No	No	\$ 72,085,365	\$ 0	\$
<b>Grand Total:</b>								\$80,675,775.50	\$0.00	

2 total record(s)

Add New Delete All **Submit to SAO** CSV

[Step 1: Upload/Add Expenditure](#) ☒

[Step 2: Review Expenditures](#) ☒

[Step 3: UEI and EIN Verification](#) ☒

[Step 4: Confirm Expenditures or Confirm No Data](#) ☒

Your current Status is: **SUBMITTED\_TO\_SAO**

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](mailto: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.”

<a href="#">Step 1: Upload/Add Expenditure</a>	<input checked="" type="checkbox"/>
<a href="#">Step 2: Review Expenditures</a>	<input checked="" type="checkbox"/>
<a href="#">Step 3: UEI and EIN Verification</a>	<input checked="" type="checkbox"/>
<a href="#">Step 4: Confirm Expenditures or Confirm No Data</a>	<input checked="" type="checkbox"/>
<a href="#">Step 5: Confirm Expenditures Adjustments</a>	<input type="checkbox"/>

Your current Status is: **ENTITY\_CONFIRMATION**

### 8.1. 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.

Browse Expenditure Adjustments

Current Status: ENTITY\_CONFIRMATION

5 total record(s)

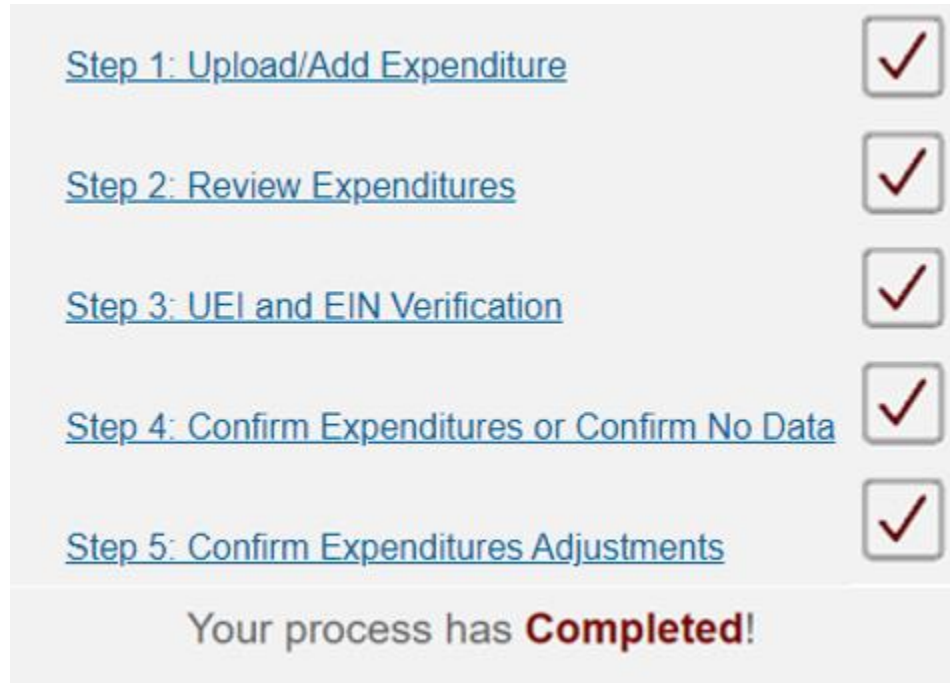
Accept	Deny	ALN	Federal Program	Direct Grant	Loan Activity	State Organization	Research	Public Funds	Passthrough Funds	Monetary Amount	Non Monetary Amount	
<input checked="" type="radio"/>	<input type="radio"/>	20.616	National Prio...	Yes	No	No	No	No	No	7,414,620	0	
<input checked="" type="radio"/>	<input type="radio"/>	20.600	State and Commu...	Yes	No	No	No	No	No	3,504,750	0	
<input type="radio"/>	<input checked="" type="radio"/>	16.738	Edward Byrne Me...	No	No	Yes	No	No	No	18,214,320	0	
<input checked="" type="radio"/>	<input type="radio"/>	16.922	Equitable Shari...	Yes	No	No	No	No	No	9,415,670	0	
<input type="radio"/>	<input checked="" type="radio"/>	20.232	Commercial Driv...	Yes	No	No	No	No	No	32,438,340	0	
<div>Accept All Deny All Submit to SAO</div> <div> CSV</div>												

If **Deny/Deny All** is chosen for the proposed adjustments, a misstatement will be generated.

Home	Browse Expenditures	Request Organization	Help	Exit
<div> <input type="text"/> <span>▼</span> 2017 <span>▼</span> </div>				
<b>SAO - MISSTATEMENT GENERATION</b>				
<div> <b>Generation of Misstatements</b> </div> <p>Entity has denied one or more adjustments. By clicking accept button below, a misstatement will be generated for each denied adjustment.</p> <div> <input checked="" type="button" value="Accept"/> <input type="button" value="Cancel"/> </div>				

### 8.1 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.

	Current Year (2017)	Prior Year ((2016)
	Count	Count
Number of Programs reported	7	7
Number of Cluster Programs reported	1	1

	Current Year (2017) Count	Total Accepted/Denied Count
Number of accepted expenditures	3	5
Number of denied expenditures	2	

 Cancel



### ***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.

<a href="#">Step 1: Upload/Add Expenditure</a>	<input checked="" type="checkbox"/>
<a href="#">Step 2: Review Expenditures</a>	<input checked="" type="checkbox"/>
<a href="#">Step 3: UEI and EIN Verification</a>	<input checked="" type="checkbox"/>
<a href="#">Step 4: Confirm Expenditures or Confirm No Data</a>	<input checked="" type="checkbox"/>

Your process has **Completed!**

**10. SEFA – Upload File Layout**

(Note: the **highlighted rows** require uploaded information to match standardized naming)

Column	Field Name	Size	Notes
1	Assistance Listing (ALN Number)	20 char	(example 10.123), if the ALN program is unknown, use awarding Federal agency's two-digit prefix followed by .OFA (example 10.OFA)
2	Program Description	300 char	(if unknown program)
3	Additional Award Identification	50 char	(if unknown program)
4	Is Direct Grant?	1 char	(Y/N)
5	From State Reporting Organization?	1 char	(Y/N) Required if column 4 is N
6	(indirect) Identifying Number (Unique)	20 char	Required if column 5 is No
7	(indirect) Org FEI	12 char	Required if column 5 is No
8	(indirect) Org Name	70 char	Required if column 5 is No
9	Monetary Amount	99999999.99	
10	Non-Monetary Amount	99999999.99	
11	Research and Development Grant?	1 char	(Y/N)
12	Include state and/or other Funds?	1 char	(Y/N)
13	Does the organization provide amounts to subrecipients outside of the State Reporting Entity?	1 char	(Y/N)
14	Amount provided to recipients outside of the State Reporting Entity.	99999999.99	Required IF column 13 is Y
15	Does the organization provide amounts to organizations within the State Reporting Entity? <u>(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)</u>	1 char	(Y/N)
16	Loan Activity?	1 char	(Y/N)
17	Is there any Loan Activity relating to an Institution of Higher Education (IHE)?	1 char	Required if column 16 is Y
18	Does the IHE make loans to the students?	1 char	Required if column 16 is Y and column 17 is Y
19	(loan) Beginning Balance	99999999.99	Required if column 16 is Y, however, Not applicable if column 18 is N;
20	(loan) New Loans Made During The Year	99999999.99	Required If column 16 is Y above
21	(loan) Value of any Interest Subsidy, Cash or Administrative Cost Allowance	99999999.99	Required If column 16 is Y above

**10. SEFA – Upload File Layout (cont.)**

Column	Field Name	Size	Notes
22	(loan) Loans Repaid During The Year	99999999.99	Required if column 16 is Y, however, Not applicable if column 18 is N;
23	(loan) Explanation	1000 chars	If beginning loan balances do not match
24	Comments or Notes	1000 chars	
25	Coronavirus (COVID-19) related	1 char	(Y/N)

- 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 **UEI** and **EIN**, along with information relating to the De Minimis rule, in order to submit to SAO (*refer to step 5 above, and see SEFA Auditee instructions Section 4.1 for how to obtain/search for a UEI and EIN number*)

**Note:** An example of the file layout is posted to SAO’s website: <https://sao.georgia.gov/statewide-reporting/federal-compliance-reporting#toc-single-audit-report-schedule-of-expenditures-of-federal-awards-sefa-resources>