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**Auditees' Instructions**  
**Schedule of Expenditures of Federal Awards (SEFA)**  
**Fiscal Year 2016**

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

**Compliance:** In accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards<sup>1</sup> (commonly referred to as “Uniform Grant Guidance”); the Schedule of Expenditures of Federal Awards is required for the reporting of total expenditures for each Federal financial assistance program as identified in the Catalog of Federal Domestic Assistance (CFDA).

**Federal Awards:** 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.”

**Applicable**

**Organizations:** State Organizations (“Auditee”) that receive federal awards “directly from Federal awarding agencies or indirectly from pass-through entities”.

**Due Date:** **August 12, 2016**

**Submission**

**Requirements:** The Federal Expenditure web-based application on the Department of Audits and Accounts (“DOAA”) website at <https://www.audits.ga.gov/auth/login.aud> is to be used to submit expenditure data to be reported on the Schedule of Expenditures of Federal Awards (SEFA). Please bookmark this website for future reference.

Amounts reported by State organizations as federal expenditures in the SEFA application must reconcile to the related amounts reported by the organization for financial statement purposes and the related amounts reported to grantor agencies. Reconciliation statements must also be made available by state organizations to the Auditor on a timely basis as requested. Additionally, a new form (Reconciliation of SEFA to Federal Revenues) is required to be submitted to SAO<sup>2</sup>, and provides information such that SAO can perform a reconciliation of federal revenues reported in the basic financial statements (CAFR) with the federal expenditures reported in the SEFA.

Organizations will continue to report Expenditures of Federal Awards under the American Recovery and Reinvestment Act (ARRA) separately from the regular Expenditure Awards. The Catalog of Federal Domestic Assistance (CFDA) list has been updated to include new CFDA numbers and CFDA numbers should also be included in the grant award documents. State organizations are required to specifically identify ARRA expenditures for new and existing CFDA numbers. A column for identifying ARRA related expenditures is included in the file upload process and State organizations using the file upload method should refer to the file definition and example layout

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<sup>1</sup> This document combines the requirements previously contained in Office of Management and Budget (OMB) Circular A-133 along with other applicable OMB circulars.

<sup>2</sup> If you feel you have equivalent information in a different format, please contact SAO to discuss not using the SAO form.

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instructions. File upload and other additional SEFA related instructions are located on SAO website at: <http://sao.georgia.gov/schedule-expenditures-federal-awards-resources>.

**Instructions:**

1. 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. Click on the "I forgot password" button and answer the security questions if you do not remember your password. Please refer to the Login instructions located on SAO's website at: <http://sao.georgia.gov/audit-finding-resources>
2. Contact Updates: Reporting organizations should update contact information. Click on the Account option on the menu bar at the top of the welcome page to update your information.
3. No Programs to Submit: If your organization does not have any programs to submit this year, please indicate so by selecting the "I have no program to submit" button after the Login to the application.
4. Follow the applicable instructions to upload, copy or manually enter information in the SEFA application. Please note that Direct Grants are Federal Awards received directly from Federal awarding agencies.
5. Pass-through (sub recipients): A pass-through number must be recorded and this number could be a contract number, but should not be a purchase order number, an EIN or date, etc. Additionally, it is necessary to evaluate whether a sub recipient is part of the State Reporting Entity in order to avoid duplication in reporting. To determine if a sub recipient is part of the State Reporting Entity, please refer to the State Reporting Entity and GAAP Funds list published on SAO web site at <http://sao.georgia.gov/reporting-structure-and-chart-accounts>.
6. Separately report "monetary" (cash) and "nonmonetary" (noncash) expenditure amounts in conformity with Generally Accepted Accounting Principles (GAAP). (*Please note: these amounts will not include encumbrances.*) Validation checks have been added to only allow one value, monetary or non-monetary, not both.
7. Indicate a "Yes" response to the question, "Do these expenditures also include State and/or Other funds?" **only** if the total expenditures include Federal, State and/or Other expenditures - (i.e. Unemployment Insurance Program). Examples of Other Funds are private grants and contribution, gifts, sales and services.
8. Loan Activity ("monetary" and "nonmonetary") - Value equals amount of new loans made or received during the fiscal year plus the balance of loans from previous years for which the federal government imposes continuing compliance requirements (see 2 CFR 200.502(b)-(d) Basis for determining Federal awards expended), plus any interest subsidy, cash, or administrative cost allowance received. The proceeds of loans that were received and expended in prior years are not considered federal awards expended when the laws, regulations, and the provisions of contracts or grant agreements pertaining to such loans impose no continuing compliance requirements other than to repay the loans.

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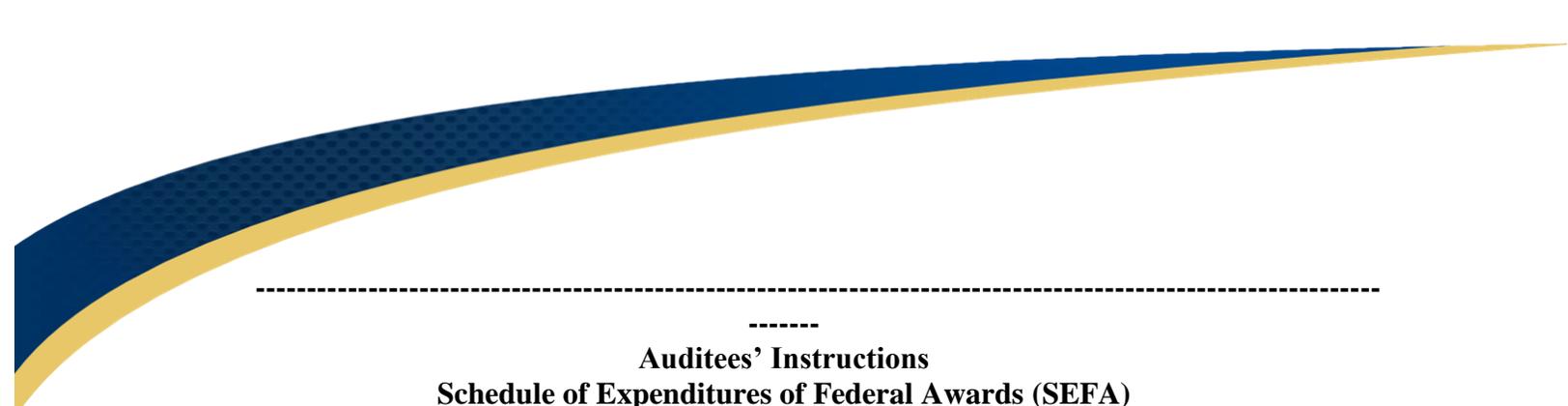
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For loans at institutions of higher education, the value is the same as for loans and loan guarantees (loans), including interest subsidies, mentioned previously, except that when loans are made to students but the institution of higher education does not make the loans, the value equals only the amount of new loans made during the year. The balance of loans for previous years is not considered federal awards expended because the lender accounts for the prior balances.

9. Loan Activity Input Screen Enhancement: Consistent with prior years' instructions, if an organization identifies a federal program as a loan activity program the Loan Activity section will need to be populated. In the Monetary Loan Section there is an additional item for Monetary Amounts - Loans Made during the Fiscal Year. This input field will be utilized specifically for 84,268 Federal Direct Loans which has monetary activity reporting for SEFA. DOAA IT has facilitated having the items input in the Loan Activity Section Monetary Amounts to sum the total and populate the Monetary Amount at the top of the input screen and the Loan Activity Section Non-Monetary Amount to sum to the total and populate the Non-Monetary Amount at the top of the input screen. Previously the organizations had to input the same information twice when it related to Student Financial Aid (SFA) Loan activity.
10. Other Instructions:
  - a) Each college and university will be responsible for submitting the data on the Federal Expenditure web-based application for their respective foundation(s) as applicable.
  - b) "Direct Grant" should be selected for SFA since these funds are awarded directly to the educational institutions from the U.S. Department of Education. (e.g., Federal Pell Grant Program).
  - c) Indirect Cost Recoveries should be included in the grant totals pursuant to OMB Circular No. A-21.
  - d) Pell Grant Program administrative costs should not be included in the grant total.
  - e) Federal awards for which state organizations act as a pass-through entity should be reported on the Schedule of Expenditures of Federal Awards – (e.g. Title I Grants)
11. After data for the SEFA is submitted by the Auditee, the information will be reviewed by SAO and DOAA for content and accuracy.
12. If applicable, the Auditee will be notified via email of proposed changes made by DOAA. Organizations should "accept" or "deny" all changes proposed via the Federal Expenditure web-based application within five business days after notification.
13. DUNS Number and EIN: **Auditees should have a 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 have been added to ensure proper submission. To search for a DUNS number online, go to: <http://www.dnb.com/duns-number/lookup.html>. To apply for a DUNS number online, go to: <https://iupdate.dnb.com/iUpdate/viewiUpdateHome.htm>. 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).
14. Refer to Appendices A, B, and C for additional information



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A: Guideline for Entering Organization's Name (**New feature for FY2016**)  
B: File Definition and Example Layout  
C: Federal Expenditures Help

**References: Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards**

[https://www.whitehouse.gov/omb/grants\\_docs](https://www.whitehouse.gov/omb/grants_docs)

[http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200\\_main\\_02.tpl](http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl)

**The American Recovery and Reinvestment Act Guidance:**

[http://www.whitehouse.gov/omb/recovery\\_default/](http://www.whitehouse.gov/omb/recovery_default/)

**CFDA Numbers and Program Titles:**

<https://www.cfda.gov/index?s=main&mode=list&tab=list>

**SEFA Resources:**

[Georgia State Accounting Office - Schedule of Expenditures of Federal Awards Resources](#)

**Single Audit Reports:**

[Georgia State Accounting Office - Single Audit Report](#)

**SEFA Contact:** [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov)

**Guideline for Entering Organization’s name (Indirect grants/Outside of the State Reporting Entities)**

In an effort to bring consistency to organization names and to streamline the Schedule of Expenditures and Federal Award (SEFA) reporting process, the following submission guidelines have been established regarding money received indirectly from nonfederal organizations.

To enter the organization name in the red rectangular box highlighted below, please do the following:

- Enter the first two letters of the organization name and a drop-down list will appear as a prompt. Select the appropriate name from the list, or if the needed organization name is not listed continue typing and enter the name using the following guidance.
- For organizations that utilize the Upload feature, or if the organization name is not in the list, enter the full organization’s name when possible. If the full name does not fit into the 50 characters provided, then use the common abbreviations list provided below.

Examples:

- Incorrect:- Wake Forest Univ, Winston Salem, Virginia  
 - Depart. Of Edu  
 - MIT, Cambridge, Massachusetts
- Correct: - Wake Forest University/ VA  
 - Department of Education or Dept. of Education  
 - Massachusetts Institute of Technology/MA

- Do not include the city where the organization is located. Only include the State as a location, if necessary. Two letter State abbreviations are acceptable (such as GA, FL)

## APPENDIX A

### Acceptable Common Abbreviations

Association - **Asso.**

Center - **Ctr.**

Commission - **Comm.**

Corporation - **Corp.**

Department - **Dept.**

Development - **Dev.**

Incorporated - **,Inc.**

International - **Intl.**

Foundation - **Fdn.**

Laboratory - **Lab.**

Limited Liability Company - **,LLC**

National - **Natl.**

Services - **Svcs.**

Research and Development - **R&D**

Technical - **Tech**

## APPENDIX B

### File Definition and Example Layout

The file upload process will only accept a file layout as described below. All columns must be in the correct order.

#### **Rules:**

##### File:

1. The file must be a comma delimited file with a file extension of CSV
2. The max file size will be 5 MB, but can be adjusted if needed
3. File name should be OrganizationCode+FE+FY.CSV (example 404FE2016.csv)

##### Organization Level:

1. Submitting organization must provide a DUNS and EIN in order to submit to SAO (see **attached Auditee instructions #13 for how to obtain/search for a DUNS and EIN number**)

##### Program Information:

1. If user selects OFA as program name, the user must complete the program description field.
2. For state organization field, if user selects YES then the program is a pass-through from another state organization (INSIDE) - user must therefore select/submit a state organization code from the drop down list of state organizations.  
(If Direct Grant question is YES then state organization question, state entity ID, and state organization name **should not** be filled out. Also if answer to State Organization question is YES, the user **should not** fill out the outside organization ID and name)
3. For the state organization, if user selects NO then the program is a pass-through from outside the state organizations (OUTSIDE) and they must enter in the name of the organization and a unique organization number. **Do not enter city after the organization name.**
4. **Organization name should not be in all Caps and should only use abbreviations per Appendix A. Submissions may be sent back for corrections as necessary.**
5. The submitting organization must have either a Monetary or Non Monetary amount
  - a. Both cannot be zero or blank.

##### Supporting Information:

1. User must answer all Questions with a YES or NO selection.
2. If user answered Yes to Direct Grant, then state organization should be blank.
3. If submitting organization selects YES for the question "Does your organization provide amounts to sub recipients outside of the State Reporting Entity?", the Total Amount Passed to Other organizations (999,999,999.99) must be provided.
4. If submitting organization selects YES for the question "Do you have any Loan Activity?" the user must fill in at least one of the following amounts (0 is an acceptable value for the field, but if answer YES for Loan Activity, then at least one of the fields must contain a numeric value other than 0.)
  - a. New Federal Capital
  - b. Federal Reimbursement
  - c. Administrative Costs
  - d. Loans Outstanding at Fiscal Year End
  - e. Loans Made during the Year
5. Loan Activity Input Screen Enhancement: Consistent with prior years' instructions, if an organization identifies a federal program as a loan activity program the Loan Activity section will need to be populated. There is also an additional item for Monetary Amounts

## APPENDIX B

- Loans Made during the Fiscal Year. This will be utilized specifically for 84.268 Federal Direct Loans which has monetary activity reporting for the SEFA. DOAA IT has facilitated having the items input in the Loan Activity Section Monetary Amounts to sum the total and populate the Monetary Amount at the top of the input screen and the Loan Activity Section Nonmonetary Amount to sum to the total and populate the Nonmonetary Amount at the top of the input screen. Previously the organization had to input the same information twice when it related to SFA Loan activity. DOAA IT has made this change specifically for CFDA #s 84.038, 84.268, 84.032, 93.364 and 93.342. If you submit CFDA # 84.268 or any loan activity program, please contact DOAA IT @ (404) 732-9100 for further instructions if you are unclear on how to input this CFDA#.

### Federal Expenditures Data Fields to be collected.

ENTITY CODE – Organization reporting FE programs (example 404 Department of Audits)

PROGRAM CODE = (OFA,CFDA) – unique identifier for Agency + Program Name (example 10.123)

PROGRAM DESCRIPTION –If the Program Code is an OFA then the user must supply a description of the program which would normally be the grant or program name. The program name for an OFA will still be “Other Federal Assistance”

**(Q1)** DIRECT GRANT – (Y/N) The funds for this program were given directly to your Organization as a Direct Grant?

**(Q2)** STATE ORG – (Y/N) If answered NO in Question 1: Then did you receive this amount from another Ga. State Reporting Organization which includes (State Agencies, Universities / Colleges, Authorities, Commissions, etc...)

(Pass-through) ORG ID – If the State Organization in Question two is YES an Entity ID for the State Organization will be entered. Also, a pass-through number needs to be entered. The pass-through number used could be a contract number, but should not be a purchase order number, an EIN or date, etc. If the State Organization in Question two is NO then an identifier for the Organization from which the Pass-through came from must be entered.

(Pass-through) ORG Name – If the State Organization in Question two is NO then the Organization Name from which the pass-through came from must be entered. **(Organization name must not be abbreviated or must not be all Caps; see Appendix A for further guidance)**. Note: If passed through to a State Org is YES, then the org name should not be filled out.

MONETARY – Monetary Amount filled in \$99,999,999.99

NON\_MONETARY – Non Monetary Amount filled in \$99,999,999.99

**(Q3)** RESEARCH – (YES / NO) Is this grant a Research or Development grant?

**(Q4)** PUBLIC FUNDS- (YES/NO) –Do these expenditures include state or local funds?

**(Q5)** PASSTHROUGH AMOUNT (999,999,999.99) – Does your Organization provide amounts to sub recipients outside of the State Reporting Entity? Please provide total amount.

**APPENDIX B**

**(Q6) LOAN VALIDATION**- (YES/NO) Is there any Loan Activity? If the user has answered YES for question Q6 then enter an amount for:

CAPITAL\_AMT – New Federal Capital (999,999,999.99)

ADMIN\_COSTS\_AMT – Administrative Costs (999,999,999.99)

REIMBURSEMENT\_AMT – Federal Reimbursement (999,999,999.99)

OUTSTANDING – Loans Outstanding at Fiscal Year End (999,999,999.99)

FRESH\_ACTIVITY – Loans Made during the Year (999,999,999.99)

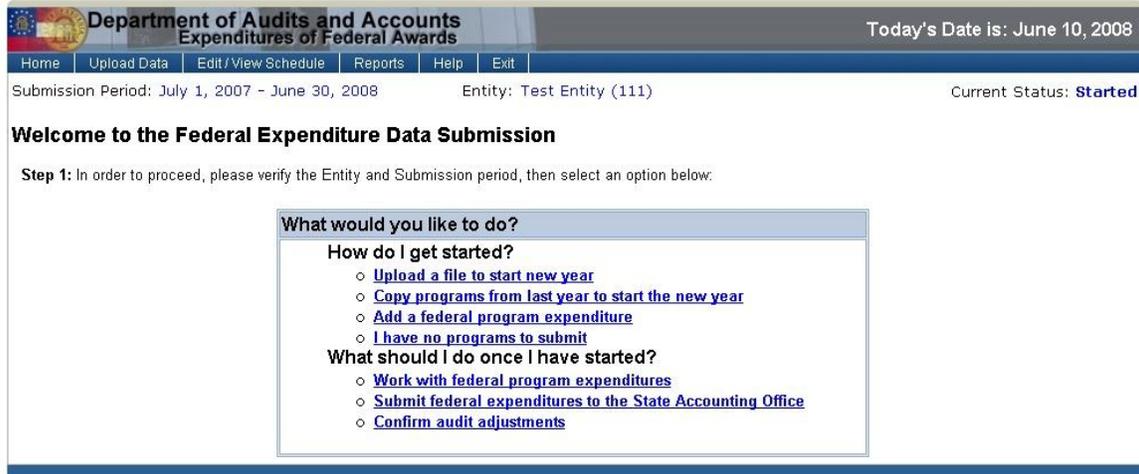
**(Q7) ARRA Grant** – (YES/NO) Is the grant an ARRA grant? Expenditures for Federal awards under ARRA must be separately identified.

## Federal Expenditures Help

1. Account Login and / or Creation – (see Login and Account Creation instructions guide)
2. Home Page
  - a. Menu Bar and Navigation
  - b. Submission Year, Entity and Status
  - c. Quick links
3. How do I get Started
  - a. Copy/Roll Programs from Last Year
  - b. Upload File
  - c. Add Federal Program Expenditures
  - d. I Have No Programs to Submit
4. Working With Federal Programs of Awards
  - a. Browse
  - b. Filter / Search
  - c. Record Status
  - d. Editing
  - e. Quick Edit of Loan Information
  - f. Delete
  - g. Save
5. Submitting Federal Programs to the State Accounting Office
6. Confirming the Proposed Audit Adjustments
7. Frequently Asked Questions. (FAQ)

## Home Page

This section covers the entry point or home page of the SEFA application and describes the Home Page and basic Navigation.



## Menu Bar and Navigation



- Home – This is the home page for the SEFA application
- Upload Data – This option allows you to upload a file containing your programs. You must upload a comma delimited file.
- Edit/View Schedule – This option takes you to a working browse screen which enables you to update your program information quickly.
- Reports – This options allows you to run reports against your programs
- Help – The online help allows you to look for features and is fully searchable
- Exit – Takes you out of the application and back to the main application list, from here you may logout of the DOAA applications.

## Submission Year, Entity and Status

Submission Period: July 1, 2007 - June 30, 2008

Entity: Test Entity (111)

Current Status: **Started**

It is important for you to take note of the submission year, and the entity that you are working with. For some users, the entity will be represented as a drop down box if you submit for multiple or attached entities. Also the Current status is very important. The system has certain rules based on the status that will enable you to determine who you would need to contact in the event you have a question about the information. The statuses that you are most likely to see are noted below:

- Not Started – You have not uploaded any data or added any data or rolled any data
- Started – you have started to add programs to the new submission year.
- Submitted to SAO – The programs have been submitted to the State Accounting Office for review.
- Submitted to DOAA – The programs have been submitted to the Department of Audits for Audit review.
- Entity Confirmation – The Entity has been sent confirmations for the proposed Audit changes.
- SAO Finalization – The State Accounting Office has received the confirmations from the entities and is ready for final review.

### Quick Links

**What would you like to do?**

**How do I get started?**

- [Upload a file to start new year](#)
- [Copy programs from last year to start the new year](#)
- [Add a federal program expenditure](#)
- [I have no programs to submit](#)

**What should I do once I have started?**

- [Work with federal program expenditures](#)
- [Submit federal expenditures to the State Accounting Office](#)
- [Confirm audit adjustments](#)

The Quick links section is to help guide you throughout the process and to enable you to quickly link to areas that you will need in order to complete the process. The Quick links are broken out into two main sections. The 1<sup>st</sup> section is “How Do I get Started”. These links will enable you to begin the submission process. The next section is “What should I do once I have started” for continued process after you have begun working with the current submission year data.

## How Do I Get Started

This section covers how to begin a new submission year and how a user can easily get started. There are 3 ways to add Federal Programs. The 1<sup>st</sup> way is to roll programs from the previous year, the 2<sup>nd</sup> way is to upload programs and the 3<sup>rd</sup> way is to add programs from inside this web-based application.

### Copy / Roll Programs from Last Year

The screenshot shows the 'Copy federal expenditures from last year' screen. At the top, it displays the system name and today's date (June 10, 2008). Below the navigation menu, it shows the submission period (July 1, 2007 - June 30, 2008) and the entity (Test Entity (111)). The current status is 'Started'.

The main heading is 'Copy federal expenditures from last year'. Below it, it states 'Available federal expenditures from last year:' and '3 expenditures found, displaying all expenditures.'

CFDA	Program Name	Direct	State Org	Org Id	Organization Name	R&D	Monetary Amount	NonMonetary Amount	Loan
<input type="checkbox"/>	10.051 Commodity Loans...	Y	Y			N	122.00	322.00	N
<input type="checkbox"/>	10.OFA Other Federal A...	N	N	123EF	ABC CORP	N	0.00	200.00	Y
<input type="checkbox"/>	14.313 Dollar Home Sal...	Y	Y	404		N	0.00	200.00	Y
<b>Grand Totals:</b>							<b>122.00</b>	<b>722.00</b>	

At the bottom, there are buttons for 'Select All', 'Clear All', 'Copy', and 'Cancel'. A note states: 'Once you have finished selecting the programs , you are ready to:'

One of the main ways to get started with the new submission year will be to roll your programs over from last year to this year. The copy screen allows you to select which programs you would like to copy over. You can use the select all button to select all programs to move over or you can click in each box beside each program that you would like to roll over. The copy feature will move all selected programs while zeroing out any amount fields. The copy feature will move all programs even if they are not valid for the current year. Once the programs are moved over the system will mark the invalid programs.

### Upload File

The screenshot shows the 'File Upload' screen. At the top, it displays the system name and today's date (June 10, 2008). Below the navigation menu, it shows the submission period (July 1, 2007 - June 30, 2008) and the entity (Test Entity (111)). The current status is 'Started'.

The main heading is 'File Upload'. Below it, there is a text input field followed by a 'Browse...' button. At the bottom, there is an 'Upload File' button.

The file upload process will upload a file into the system and allow you to work with the expenditures once uploaded. (Please see the File Definition Documentation and example File Layout that has already been sent to you)

### Add Federal Programs of Expenditures

Records: 1 to 1 of 1

**Add New** #  Org Name

St	CFDA	ProgramName	Direct	State Org	Org ID	Organization Name	R&D	Monetary Amount	Non Monetary Amount	Loan
		01.OFA	Other Federal Assist	Y			Y	1000.00	0	N
<b>Grand Totals:</b>								<b>1,000.00</b>	<b>0.00</b>	

Please click here to submit expenditures to State Accounting Office

You can directly add Federal Programs of Expenditures by Selecting the ADD button on the view schedule screen. Once you have pressed the Add button, you will see the above screen. You will be presented with different options based on how you answer the questions.

\*CFDA:  \*Program Name:

Program Description:  \*(if OFA is selected)

Please answer each of the following:

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

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amount:

Nonmonetary Amount:

Additional Program Questions:

3. Is the grant an ARRA grant?  Yes  No

4. Is the Grant a Research and Development Grant?  Yes  No

5. Do these expenditures include state and/or other Funds?  Yes  No

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

7. Is there any Loan Activity?  Yes  No

Please Fill in the Following for Loan Activity:

**Monetary (Cash) Amounts (GAAP)**

New Federal Capital:

Federal Reimbursement:

Administrative Cost:

**Nonmonetary (NonCash) Amounts**

Loans Outstanding at Fiscal Year End:

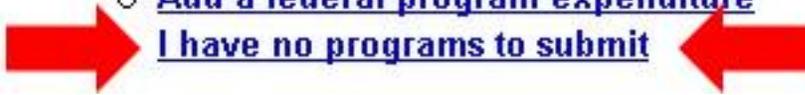
Loans Made During the Year:

## I Have No Programs to Submit

If your entity does not have any programs to submit this year, you can click on the “I Have No Programs to Submit” button. By clicking on this button, this will indicate to the State Accounting Office that you do not have any federal programs to submit this year and you should be finished with the process as long as SAO and DOAA do not have any changes or adjustments.

### How do I get started?

- [Upload a file to start new year](#)
- [Copy programs from last year to start the new year](#)
- [Add a federal program expenditure](#)
- [I have no programs to submit](#)



## Working With Federal Programs of Awards

### Browse Screen

Records: 1 to 1 of 1

CFDA#  Org Name

St	CFDA	ProgramName	Direct	State Org	Org ID	Organization Name	R&D	Monetary Amount	Non Monetary Amount	Loan
	01.OFA	Other Federal Assist	Y				Y	1000.00	0	N
Grand Totals:								1,000.00	0.00	

Please click here to submit expenditures to State Accounting Office

The Browse Screen is the main screen you will use to work with program expenditures. This screen allows you to do much more than just view a record. Before you submit to SAO all records must be valid. From this screen, you will be allowed to edit the record and make corrections. The fields that you can edit or add to directly from this screen are the monetary and nonmonetary amounts. You can also edit the loan amounts if the loan is marked Y. We will talk about each feature and highlight the capabilities.

### Filter/Search

First is the ability to quickly search and filter for records. There are several ways to search for a record. Each column can be sorted by clicking on each column heading. If you want to see all your invalid records, this would be a way to sort all the invalid records first. Another way to filter/search is to type in the CFDA number in the box or the Org name in the box and then press the search button.

### Record Status

A record is either valid or invalid. Before you can submit to SAO, all records must be valid.



It is important to note the status of each record. A record with a green flag means that this program expenditure passed the validation and is ready for submission. If the Flag is red then the record needs to be corrected before submission.

### Editing

In order to see the Error message on why your record is in error please click the



Edit icon: Once you have selected the Edit Icon you will be taken to the edit screen where you will see the offending error message at the top of the screen in red. Like the following example:

A value must be present for either Monetary or Non-Monetary Value.

#### Edit Expenditure

\*CFDA:  \*Program Name:

Program Description:  \*(if OFA is selected)

Please answer each of the following:

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

Monetary/Nonmonetary GAAP Expenditures Amounts:

Monetary Amount:

Nonmonetary Amount:

Additional Program Questions:

3. Is the grant an ARRA grant?  Yes  No

4. Is the Grant a Research and Development Grant?  Yes  No

5. Do these expenditures include state and/or other Funds?  Yes  No

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

7. Is there any Loan Activity?  Yes  No

### Quick Edit of Loan Information

St	CFDA	ProgramName	Direct	State Org	Org ID	Organization Name	R&D	Monetary Amount	Non Monetary Amount	Loan
X	12.420	Military Medical Res	N	Y	5126		Y	1000.00	0.00	Y
							New Federal Capital:	10	Fed Reimbursement:	0
							Administrative Cost:	0	Loans Outstanding:	0
									Loans Made:	0
<a href="#">close</a>										
X	47.074	Biological Sciences	N	Y	5126		Y	0	0	N

If you have loan information on a program you can click the ‘Y’ and you will see the additional loan amount fields ready for quick edit. Once you have completed the edit you can click the close button to close the loan amount area.

### Delete

If you have made an error and want to delete a record press the red X on each line you want to delete. If you would like to delete all records in the working area and start over then press the **Delete all Expenditures** button.

### Save

Once you have corrected any errors then you can click **Save** to save the work and the system will revalidate the entry.

### Submitting Federal Programs to the State Accounting Office

In order to submit to the State Accounting Office, you must correct all invalid records. When you have corrected all the invalid records and you are satisfied that you have recorded the program expenditures correctly, then you can press the **Submit to SAO** to submit all program expenditures to the State Accounting Office for review.

Records: 1 to 1 of 1

[Add New](#) CFDA#  Org Name  [search](#) [clear](#)

St	CFDA	ProgramName	Direct	State Org	Org ID	Organization Name	R&D	Monetary Amount	Non Monetary Amount	Loan
X	01.OFA	Other Federal Assist	Y				Y	1000.00	0	N
<b>Grand Totals:</b>								<b>1,000.00</b>	<b>0.00</b>	

[Delete All Expenditures](#) [Please click here to submit expenditures to State Accounting Office](#) **Submit To SAO**

Once they are submitted to SAO, you may continue to view the expenditures but you will not be able to edit any expenditure. If there is a problem after the data has been submitted to SAO, you will have to call SAO to let them know. The next step in the process after SAO reviews the program expenditures will be that SAO submits the expenditures to the Department of Audits for audit review.

### Confirming the Proposed Audit Adjustments

Then once the Department of Audits has completed the audit review, the program expenditures are either sent back to SAO to be included in the Schedule

APPENDIX C

of Federal Expenditures or if any proposed adjustments were made by the DOAA, the entity will be asked to confirm those adjustments. Each adjusted record will appear and must be accepted or denied by the entity. Once all records have been accepted or denied, the entity will need to complete the process for the submission year by pressing the Submit to SAO button to send the results back to the State Accounting Office. **Note:** If you deny any audit adjustments, a misstatement will be generated and sent to the Department of Audits.

**Entity Confirmation Process**

**Accept/Deny Federal Expenditures**

7 programs found with proposed changes, displaying all programs.

Accept	Deny	CFDA ▲	Program Name	Direct	State Org	Org Id	Organization Name	R&D	Monetary Amount	NonMonetary Amount	Loan	
<input checked="" type="radio"/>	<input type="radio"/>	47.OFA	Other Federal A...	Y	N			N	2,323.00	45,343.00	N	H
<input type="radio"/>	<input checked="" type="radio"/>	84.007	Federal Supplem...	Y	N			N	1,000.00	0.00	N	H
<input type="radio"/>	<input checked="" type="radio"/>	84.033	Federal Work-St...	Y	N			N	1,000.00	5,454.00	N	H
<input type="radio"/>	<input checked="" type="radio"/>	84.038	Federal Perkins...	Y	N			N	20,000.00	0.00	N	H
<input type="radio"/>	<input type="radio"/>	84.063	Federal Pell Gr...	Y	N			N	0.00	0.00	N	H
<input type="radio"/>	<input type="radio"/>	84.120	Minority Scienc...	Y	N			N	2,122.00	2,000.00	N	H
<input type="radio"/>	<input type="radio"/>	84.336	Teacher Quality...	N	Y	403		N	1,221.00	0.00	Y	H
<b>Grand Totals:</b>									<b>27,666.00</b>	<b>52,797.00</b>		

Once you have finished selecting the programs , you are ready to:

## APPENDIX C

### FAQ

This section contains Frequently Asked Questions about Federal Expenditure submissions and the process.

**Q.** My program is marked with an Invalid flag (**Red**) and says the Federal Program does not exist.

**A.** You will need to call the State Accounting Office to have the program reviewed and added.

**Q.** I have submitted my programs of expenditures to the State Accounting Office but now I have found a mistake I would like to correct. What should I do?

**A.** Please contact SAO with the change. They can either make the change on your behalf or reset the file for you to make the corrections.

**Q.** I have a new federal program and uploaded a file. When I view/edit my records, I have an invalid entry on the record that has the new federal program. The error says that it is an invalid federal program. What should I do?

**A.** Contact State Accounting Office and ask them to validate the new CFDA #.

**Q.** I am trying to add a new federal program and it does not exist in the drop down box. What should I do?

**A.** Contact State Accounting Office and ask them to verify and add the new CFDA #.