

**DATE:** July 15, 2016

**TO:** CFO's and Organization's SEFA Contacts

**FROM:** Kris Martins, Deputy State Accounting Officer– Statewide Accounting and Reporting *Kum*

**RE:** Fiscal Year 2016 Schedule of Expenditures of Federal Awards (SEFA)  
DUE AUGUST 12, 2016

To comply with Federal provisions, the State Accounting Office (SAO) prepares a federal reporting package 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”). As part of the federal reporting package, a SEFA report is compiled for each fiscal year by SAO based on data provided by all organizations included in the State of Georgia reporting entity. In order to facilitate the effective and efficient compilation of the SEFA, organizations that receive and expend federal awards must use the Expenditures of Federal Awards web-based application on the Department of Audits and Accounts (DOAA) website to submit the data to be reported on the SEFA.

The organization's management is responsible for the proper accounting and reporting of federal grants. Expenditures reported in the SEFA must be reported on the GAAP basis of accounting relevant to the organization's reporting fund and must reconcile to expenditures recorded in the organization's accounting records<sup>2</sup>. More specifically, the GAAP basis of accounting for expenditures of general fund organizations is the modified accrual basis and expenditures of proprietary fund organizations is the full accrual basis. Organizations should refer to the State of Georgia SEFA policy that will soon be posted on the SAO website for additional information. In addition, if organizations make post-closing adjustments (PCAs) that affect federal fund sources, these adjustments must be included in the amounts reported in the SEFA application. Also, please be aware of certain key changes for the FY2016 reporting as detailed in the Auditees' Instructions for SEFA. These key changes include a new required form and certain changes relating to data entry in the web-based application.

The Expenditures of Federal Awards website was available for use starting July 11, 2016 for the FY2016 SEFA submission. Please click on the following link to access the site and start the process. <https://www.audits.ga.gov/auth/login.aud>.

The submission deadline is August 12, 2016. Please follow the attached instructions to submit your FY2016 Federal Expenditures. Contact [compliance@sao.ga.gov](mailto:compliance@sao.ga.gov) for SEFA related questions.

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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> SAO has developed a new form to assist with this reconciliation. This form must be completed by all organizations and is due by August 31, 2016. For additional information, refer to SAO's website relating to year end forms: <http://sao.georgia.gov/year-end-forms>.