



STATE OF ALABAMA
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Office of the State Comptroller

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MEMORANDUM

TO: SEFA Preparer

FROM: Kathleen D. Baxter
State Comptroller

Handwritten signature of Kathleen D. Baxter in black ink.

DATE: September 26, 2018

SUBJECT: FY 2018 Schedule of Expenditures of Federal Awards (SEFA)

The attached files include an Excel spreadsheet template for the preparation of the Schedule of Expenditures of Federal Awards (SEFA) for FY 2018. This template can also be found on the Comptroller's website at comptroller.alabama.gov/sefa/. All federal programs operated or administered by your department for FY 2018 should be included on the Schedule if the funds were received directly from a federal agency. Federal funds received from another State of Alabama agency as pass-through funds should not be reported on the schedule for your department.

Revenues and expenditures of federal awards under the American Recovery and Reinvestment Act (ARRA) must be separately identified on the Schedule of Expenditures of Federal Awards (SEFA). The attached template includes examples of how to report ARRA funds on your schedule.

The schedule is to be prepared on a cash basis of accounting, **rounded to the nearest dollar** and should list for each federal program the following information:

1. Program name or title grouped by awarding federal agency

Catalog of Federal Domestic Assistance (CFDA) Number - Most federal agencies will provide the CFDA number. For assistance locating the program's CFDA number please see the 2017 Catalog attached to this email. It is also located at <https://beta.sam.gov/>. Under "Federal Assistance" click "Learn More" and scroll to the bottom. The 2017 catalog print edition can be downloaded. This PDF file provides the official title for federal programs. This file can also be searched using words, numbers, etc. If the CFDA number is not found, then the two-digit identification number for the federal agency and the word "Unknown" should be listed in your department's SEFA (for example, 10.Unknown). There may be a contract

number or other identifying number for a program which should be included with the program title.

2. Revenues that were received during FY 2018 (10/1/2017 - 9/30/2018) should be reported on the schedule in the Receipts column.
3. Expenditures paid during FY 2018 (10/1/2017 - 9/30/2018) should be reported on the schedule in the Expenditures column.
4. If you provided pass-through funds to subrecipients, the amount disbursed to subrecipients should be reported on the schedule in the Pass-through to Subrecipients column. Do not include pass-through funds to other State of Alabama agencies in this column, except for State of Alabama higher education agencies. The amount in the Expenditures column **should not** be reduced by the amount of any pass-through funds.
5. The value of federal non-cash assistance, such as food commodities, free rent, donated property, or donated surplus property, should be included in the applicable columns for Receipts, Expenditures, and Pass-through to Subrecipients.
6. For a cluster of programs, also provide a total in each column for the cluster (i.e. total revenues, total expenditures, and total pass-through).
7. Indicate for each program whether the department has elected to use a 10% de minimis cost rate. See the attached file containing 2 CFR Part 200.414 and Appendix VII to Part 200, paragraph D.1.b for information about the de minimis rate. It is recommended that you contact your federal grantor agency should you have questions about the de minimis rate.
8. **Department or Agency DUNS Number.** If your agency has multiple DUNS Numbers, please list the one you are currently using.
9. If your Department had **no** transactions involving federal funds, or if federal funds will be audited by another auditor, **please let us know**. We will also need a copy of the audit report when it is released.
10. If a federal agency is included and is **not needed** by your department's programs, that federal agency can be **deleted** from the schedule.

Please submit the Schedule to brett.gantt@comptroller.alabama.gov and cc staci.woodfin@comptroller.alabama.gov and the CFO of your department by October 26, 2018. The email should identify your department or agency in the subject (for example SEFA-Forestry, SEFA-ADECA, etc.). If you have any questions, please contact any of the following individuals in the Financial Reporting Section of the Comptroller's Office:

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|--------------------|--|--------------|
| ➤ Brett Gantt | brett.gantt@comptroller.alabama.gov | 334-353-2749 |
| ➤ Staci Woodfin | staci.woodfin@comptroller.alabama.gov | 334-353-5152 |
| ➤ Rick Thomas | rick.thomas@comptroller.alabama.gov | 334-353-1612 |
| ➤ Serena McMurtrey | serena.mcmurtrey@comptroller.alabama.gov | 334-242-2275 |

Your assistance in providing the requested information in a timely manner is greatly appreciated.