

SEFA Instructions

FY 2021 Schedule of Expenditures of Federal Awards (SEFA)

The Excel spreadsheet template emailed with the memo should be used for the preparation of the FY 2021 Schedule of Expenditures of Federal Awards (SEFA). This template can also be found on the Comptroller's website at <https://comptroller.alabama.gov/sefa/>. All federal programs operated or administered by your department for FY 2021 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. **The Department of Finance will prepare the SEFA for the Coronavirus Relief Fund, therefore do not include Fund 1752 in your department's SEFA.**

COVID-19 revenues and expenditures must be separately identified on the Schedule of Expenditures of Federal Awards (SEFA). The attached template includes examples of how to report COVID-19 revenues and expenditures on your schedule. COVID-19 programs include funding from the following acts: Coronavirus Preparedness and Response Supplemental Appropriations Act; Families First Coronavirus Response Act; Coronavirus Aid, Relief, and Economic Security Act (CARES Act); Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); and American Rescue Plan Act (ARP). Some examples of COVID-19 programs:

93.558 Temporary Assistance for Needy Families
93.778/93.777/93.775 Medicaid Cluster
93.498 Provider Relief Fund
93.461 Testing for the Uninsured
20.106 Airport Improvement Program
20.500/20.507/20.525/20.526 Federal Transit Cluster
21.019 Coronavirus Relief Fund
21.023 Emergency Rental Assistance
84.425 Education Stabilization Fund

OMB is currently working to issue a new summary to identify new ARP programs, as well as which existing federal programs received COVID-19 funding from ARP. It will be posted at: <https://www.cfo.gov/financial-assistance/> under "Guidance, Policies, and Resources."

The summary schedule is to be prepared on a cash basis of accounting, **rounded to the nearest dollar. If the information in the summary schedule doesn't agree with the information in STAARS then please be prepared to submit a detail schedule to the Comptroller's Office, if requested.** The summary should list each federal program with 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 2020 Catalog on the Comptroller's website at <https://comptroller.alabama.gov/sefa/>. This PDF file provides the official title for federal programs. This file can also be searched using words, numbers, etc. More information is available by using the search features on <https://sam.gov/>. 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 2021 (10/1/2020 - 9/30/2021) should be reported on the schedule in the Receipts column.
3. Expenditures paid during FY 2021 (10/1/2020 - 9/30/2021) 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 **medical supplies, testing equipment, PPE, pharmaceuticals**, 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. Non-cash items received from another State of Alabama agency as pass-through assistance should not be reported on the schedule for your agency.
6. For a cluster of programs, 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 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 sefa@comptroller.alabama.gov and the CFO of your department by October 22, 2021. The email should include the completed SEFA contact sheet and should identify your department or agency in the subject (e.g., SEFA-Forestry, SEFA-ADECA). If you have any questions, please contact one of the following individuals in the Financial Reporting Section of the Comptroller's Office:

- Megan Corley 334-353-1611 megan.corley@comptroller.alabama.gov
- Dana Thomas 334-353-1466 dana.thomas@comptroller.alabama.gov
- Rick Thomas 334-353-1612 rick.thomas@comptroller.alabama.gov

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