Schedule of Expenditures of Federal Awards (SEFA) Instructions

The Excel spreadsheet template emailed with the memo should be used for the preparation of the FY 2026 SEFA. All federal programs operated or administered by your department for FY 2026 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. **Please note, the Department of Finance will prepare the SEFA for the Coronavirus Relief Fund, ARPA-Coronavirus State Fiscal Recovery Fund, Coronavirus State Fiscal Recovery Revenue Replacement Fund, and Coronavirus Capital Projects Fund. Do not include Funds 1752, 1773, 1779, and 1783 in your department's SEFA.**

The summary schedule is to be prepared on a cash basis of accounting and rounded to the nearest dollar**.** If the information in the summary schedule does not agree with the information in STAARS, please be prepared to submit a detailed schedule to the Comptroller's Office upon request. Below is the required information needed to complete your department's SEFA.

- Department Name and Unique Entity Identifier (UEI) – If your department has multiple UEIs, please list all that are currently being used.

- If your department did not have transactions involving federal funds, or if federal funds will be *audited by another auditor*, indicate as such on the schedule. For outside audits, we will need a copy of the audit report when it is released.

- Program title grouped by awarding federal agency - the SEFA template includes all federal agencies. Any federal agencies that are not needed by your department's programs can be deleted.

- Assistance Listing Number (ALN) - Most federal agencies will provide the ALN. For assistance locating the program's ALN please see the link to the most recent Annual Publication of the Assistance Listing on the Comptroller's website at https://comptroller.alabama.gov/sefa/. The Publication provides the official title for federal programs. The Publication can also be searched using words, numbers, etc. More information is available by using the search features on https://sam.gov/. If the ALN 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.

- Receipts – revenues received during FY 2026 (10/01/2025 – 09/30/2026) should be reported on the schedule in the Receipts column.

- Expenditures – expenses paid during FY 2026 (10/01/2025 – 09/30/2026) should be reported on the schedule in the Expenditure column.

- Pass-through funds to subrecipients – if you provided pass-through funds to subrecipients, the amount disbursed to them 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. Do not reduce the amount in the Expenditure column by the amount of any pass-through funds.

- Federal non-cash assistance – 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. Do not include non-cash items received from another State of Alabama agency.

- Clusters – for programs that are a part of a cluster, provide a total in column for the cluster (i.e. total revenues, total expenditures, and total pass-through).

- De Minimis cost rate column – for each program, indicate whether the department has elected to use a 15% de minimis cost rate. Excerpts from 2CFR Part200.414 and Appendix VII to Part 200, Paragraph D.1.b for information about the de minimis rate are included in the email. The de minimis cost rate has increased from 10% to 15%. It is recommended that you contact your federal grantor agency should you have questions about the de minimis rate.

- COVID-19 related revenues and expenditures must be separately identified. The attached SEFA 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 (ARPA). Please see the ARPA assistance listing emailed with the memo.

Please submit the SEFA to sefa@comptroller.alabama.gov by **October 16, 2026.** 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 Megan Corley at 334-353-1611, or Kamryn Warren at 334-242-8808. Your assistance in providing the requested information in a timely manner is greatly appreciated.