

From: Wilson, Amy
Sent: Wednesday, April 29, 2015 3:10 PM
To: AS State Accounting Financial Contacts
Subject: New SEFA Reporting Requirement for Federal awards

If your agency receives Federal funds, this email applies to you. If your agency does not receive Federal dollars, please disregard this email. Please make sure the appropriate people at your agency are aware of this new reporting requirement. If you have questions, please contact Amy Wilson at 402-471-0616.

The new OMB Uniform Grant Guidance requires that the total amount paid to subrecipients be reported on the Schedule of Expenditures of Federal Awards (SEFA). **Beginning July 1, 2015**, this new guidance will require agencies to code grant payments to subrecipients using object accounts 594100-594199. If object accounts 594100-594199 are used for payments to subrecipients the amount will be in the subrecipient expenditures column of the EnterpriseOne report R55010135 – Schedule of Expenditures of Federal Awards.

A SEFA example with the new reporting requirement highlighted:

Program Title	CFDA #	Federal Expenditure	Expenditures to Subrecipients
Adult Education - Basic Grants to States	84.002	1,254,044.00	1,000,000.00
Team Nutrition Grants	10.574	75,000.00	65,000.00

Starting with the State’s Single Audit for the fiscal year ending June 30, 2016, the State Auditor’s Office will audit the expenditures to subrecipients. If there is a question on whether a payee is a subrecipient or a vendor, please consider getting documentation from your Federal awarding agency.

The new reporting requirement is **not** effective for the current fiscal year. If you have any questions, or if using object accounts 594100-594199 will not work for your agency, please contact Amy Wilson at 402-471-0616.

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