

Auditee Requirements

2 CFR 200.302(b)(1) states that the nonfederal entity must identify in its accounts all federal awards received and expended, as well as the federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, the federal award identification number and year, the name of the federal agency, and the name of the pass-through entity, if any. This information enables the auditee to reconcile amounts presented in the financial statements to related amounts in the Schedule of Expenditures of Federal Awards (SEFA).

Required Content for the Schedule of Expenditures of Federal Awards

The Uniform Guidance states that the auditee must prepare a SEFA for the period covered by the auditee's financial statements, which must include the total federal awards expended as determined by 2 CFR 200.502. The Uniform Guidance specifies what must go on the face of the SEFA and what must go in the notes to the SEFA. At a minimum, the face of the SEFA must:

- list individual federal programs by federal agency. For a cluster of programs, provide the cluster name, list individual federal programs within the cluster of programs, and provide the applicable federal agency name. (Chapter 5, "Overview of the Single Audit Act, the Uniform Guidance Audit Requirements, and the Compliance Supplement" of this guide discusses clusters of programs.) For R&D, total federal awards expended must be shown either by individual award or by federal agency and major subdivision within the federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services (the federal agency).
- for federal awards received as a subrecipient, include the name of the pass-through entity and the identifying number assigned by the pass-through entity.
- provide the total federal awards expended for each individual federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs, also provide the total for the cluster. Note that under the Uniform Guidance the total federal awards expended for all types of awards must go on the face of the SEFA.
- include the total amount of federal awards expended for loan or loan guarantee programs.
- include the total amount provided to subrecipients from each federal program.

The Uniform Guidance provides that the following must be included in the notes to the SEFA:

- the balances of loan and loan guarantee programs (loans) outstanding at the end of the audit period for those loans described in 2 CFR 200.502(b).
- the significant accounting policies used in preparing the SEFA and note whether or not the auditee elected to use the 10-percent de minimis indirect cost rate

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity's Identifying Number	Provided to Subrecipient	Total Federal Expenditures
--	------------------------	---	-----------------------------	----------------------------------

U. S. Department of _____

Direct Program

Program Name	#	#	\$ -	\$ -
--------------	---	---	------	------

Total U.S. Department of _____			-	-
--------------------------------	--	--	---	---

U. S. Department of _____

Passed-Through State Department _____

Program Name	#	#	\$ -	\$ -
--------------	---	---	------	------

Total U.S. Department of _____			-	-
--------------------------------	--	--	---	---

U. S. Department of _____

Passed-Through State Department _____

Program Name	#	#	\$ -	\$ -
--------------	---	---	------	------

Total U.S. Department of _____			-	-
--------------------------------	--	--	---	---

U. S. Department of _____

Passed-Through State _____ Cabinet:

Program Name	#	#	\$ -	\$ -
--------------	---	---	------	------

Total U.S. Department of _____			-	-
--------------------------------	--	--	---	---

U. S. Department of _____

Passed-Through State Department of _____-ARRA:

Program Name	#	#	\$ -	\$ -
--------------	---	---	------	------

Total U.S. Department of _____			_____	_____
---------------------------------------	--	--	--------------	--------------

U. S. Department of _____

Passed-Through State Department of _____:

Program Name	#	#	\$ -	\$ -
Program Name	#	#		
Program Name	#	#		
Program Name	#	#	\$ -	_____

Total U.S. Department of _____			_____	_____
---------------------------------------	--	--	--------------	--------------

Non-Cash Expenditures

U.S. Department of _____

			\$ -	\$ -
--	--	--	------	------

Total U.S. Department of _____

			_____	_____
--	--	--	--------------	--------------

Total Expenditures of Federal Awards

			\$ 0	\$ 0
--	--	--	-------------	-------------

Remove if there are no non-cash expenditures