

**Instructions for Completion of the Schedule of Expenditures of Federal Awards (SEFA)**

The Uniform Grant Guidance requires all pass-through entities to report the Federal Award Identification Number (FAIN) for each grant in which expenditures were incurred during the fiscal year reported. This change was effective for grant periods beginning after December 2014. The first year of this requirement for LEAs was FY 2016. Each Federal grant award letter provided by the Georgia Department of Education includes the FAIN number for each grant.

The requirement to include the FAIN number is more complicated due to the carryover award, and expenditures on the FY 2016 grant award that were expended during the period of July 1, 2016 through September 30, 2016 (FY 2017).

For the portion of the FY 2016 grants that are reported as expended between July 1, 2016 through September 30, 2016, the expenditures should be reported on the SEFA under the FY 2016 FAIN award number.

Grant Name:	Title I-A, Improving the Academic Achiev. of the Disadvantaged (CFDA# 84.010)			Version No:	Original		
Grant Start Date:	07/01/2015			Grant End Date:	09/30/2016		
LUA Fund Code:	402			Status:	Closed		
<b>Completion Report</b>							
<input type="button" value="Search"/> <input type="button" value="Grant Expenditures"/> <input type="button" value="Sub-Grant Expenditures"/> <input type="button" value="Contact Info"/> <input type="button" value="Audit Trail"/> <input type="button" value="Print"/>							
<b>Expenditure Details:</b>							
Transfer In	Approved Grant	Funds Received / Requested	7/1/2015-6/30/2016 Expenditures	7/1/2016-9/30/2016 Expenditures	Total Expenditures	Received Amount (Cash Shortage)	Variance
\$0.00	\$1,328,646.00	\$800,000.00	\$1,159,592.32	\$0.00	\$1,159,592.32	(\$359,592.32)	87.28%
<b>Grant Budget</b>							
Function	Object		Amount Budgeted	7/1/2015-6/30/2016 Expenditures	7/1/2016-9/30/2016 Expenditures		

For example, if this LEA had any expenditures reported on the completion report for the period July 1, 2016 through September 30, 2016, the expenditures would be reported under the FY 2016 FAIN number.

The carryover awarded in FY 2017 is still paid under the FY 2016 grant award number, even though the carryover is reported in the FY 2017 grant that the LEA is operating under for FY 2017. Please see below.

The Consolidated Application for FY 2017 indicates a carryover amount of \$169,054.00 from FY 2016 for this example:

Status :	Approved (Date: 05/19/2017 07:57:41)		Superintendent Sign off date :	05/16/2017 15:13:33
<input type="button" value="Program Information"/> <input type="button" value="Budget"/> <input type="button" value="Audit Trail"/> <input type="button" value="Assurances"/> <input type="button" value="Programs"/> <input type="button" value="Print"/>				
Program :	Title I-A, Improving The Academic Achievement			
Current FY Allocation :			\$1,232,179.00	
Additional Allocation :			\$0.00	
Carry Over :			\$169,054.00	
Total Grant Amount :			\$1,401,233.00	
Transfer Amount :			\$0.00	
Total Amount to be Budgeted :			\$1,401,233.00	Not Budgeted Funds : \$0.00

The Grants Application DE 147 application indicates a total FY 2017 Grant Award of \$1,401,233.00 for FY 2017, without separately identifying the amount of carryover from the FY 2016 Grant award. At the SEA (GA Department of Education) level, the carryover amount applied from the FY 2016 grant award is still paid from the FY 2016 Grant, i.e., the funds are distributed from the award that is assigned the FY 2016 FAIN number.

Program Name : 30	<a href="#">Retrieve the Grant</a>	State Project number : 100		
Title I-A, Improving the Academic Achiev. of the Disadvantaged (CFDA# 84.010) - 551 - 100 - 30		LEA Fund Code : 402		
		LEA Program Code : 1750		
Grant Period : 07/01/2016 through 09/30/2017		Approved Budget : \$1,401,233.00		
<b>2. Year-to-Date Cash Disbursements as of End of month prior to Requested Month : \$867,000.00</b>				
a. Grant Funds Received and/or Requested through Previous Period.		\$867,000.00 *		
b. Estimate Cash Disbursements through Previous Period		\$867,000.00		
c. Estimated Cash Balance of Funds at End of Previous Period		\$0.00		
<b>*The funds requested in Part 3 are <u>not</u> to be included in Part2.</b>				
<b>3. Request of Funds for Period :</b>				
Month / Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
05/2017	\$374,099.13	\$0.00	\$374,099.13	10/05/2017

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When a cash drawdown is requested by an LEA, the funds are extracted from the oldest available grant award first. Meaning, the FIFO (first-in, first-out) method is used to charge the drawdown to each grant period that has remaining funds to expend. The GaDOE Grants Management Office will first apply the cash drawdown request to the carryover awarded. After the LEA has expended the total amount of carryover, the cash drawdowns are applied to the current period grant award.

Although a carryover amount may not be awarded prior to an LEA requesting a drawdown of grant funds, at the end of the grant period, the drawdowns are “trued-up” to ensure the carryover amounts are fully expended prior to fully expending the current year allotment. Therefore, at June 30<sup>th</sup> or September 30<sup>th</sup>, the assumption is the carryover amounts have been expended first in order to calculate the carryover for the next period.

What does this mean for the preparation of the SEFA? For grants in which an LEA has carryover approved, the LEA will have to report expenditures for that grant for both the carryover award and the current year award. The carryover award maintains the same FAIN number as it was originally awarded.

Georgia Department of Education – Financial Review Division

Please see the FY 2017 completion report for this example:

Grant Name:	Title I-A, Improving the Academic Achieve. of the Disadvantaged (CFDA# 84.010)			Version No:	Amendment 1		
Grant Start Date:	07/01/2016			Grant End Date:	09/30/2017		
LUA Fund Code:	402			Status:	Closed		
<b>Completion Report</b>							
<a href="#">Search</a> <a href="#">Grant Expenditures</a> <a href="#">Sub-Grant Expenditures</a> <a href="#">Contact Info</a> <a href="#">Audit Trail</a>							
<b>Print</b>							
<b>Expenditure Details:</b>							
Transfer In	Approved Grant	Funds Received Requested	7/1/2016-6/30/2017 Expenditures	7/1/2017-9/30/2017 Expenditures	Total Expenditures	Received Amount (Cash Shortage)	Variance
\$0.00	\$1,401,233.00	\$867,000.00	\$1,234,755.21	\$6,343.92	\$1,241,099.13	(\$374,099.13)	88.57%
<b>Grant Budget</b>							
Function	Object	Amount Budgeted	7/1/2016-6/30/2017 Expenditures	7/1/2017-9/30/2017 Expenditures			
		0	0				

This LEA will report the following expenditures for Title I – Grants to LEAs on the SEFA for FY 2017:

Title I Grants to Local Educational Agencies		84.010	S010A150010	169,054.00
Title I Grants to Local Educational Agencies		84.010	S010A160010	1,065,701.21

The amounts reported total the amount expended through June 30, 2017 of \$1,234,755.21.

Please note that the grant above reported expenditures of \$6,343.92 during the grant period of July 1, 2017 through September 30, 2017. If these are expenditures that were incurred in the grant period, but in the fiscal year 2018, then that amount will be reported on the SEFA in FY 2018 under the FY 2017 FAIN grant award number.

**The process for correctly reporting the FAIN number on the Schedule of Expenditures of Federal Awards will be applicable in all future fiscal reporting periods. The carryover, as well as the grant award period compared to the fiscal year will have to be considered each year when completing the SEFA.**