

## **OVERVIEW:**

**The Code of Federal Regulations Title 2, Subtitle A, Chapter II, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, known as the Super Circular, provides guidelines and policies on performing audits in compliance with Title 31, Chapter 75 of the U.S. Code (known as the Single Audit Act). The 2 CFR Part 200, provides for the responsibilities of auditees having Single Audits performed. These responsibilities include the following:**

- a) Identification, in its accounts, of all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity.
- b) Maintenance of internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.
- c) Compliance with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs.
- d) Implementation of corrective action on audit findings, including preparation of a summary schedule of prior audit findings and a corrective action plan in accordance with 2 CFR Part 200.511(b) and .511(c), respectively.
- e) Preparation of appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with 2 CFR Part 200.510.
- f) Ensuring that the audits required by this part are properly performed and submitted when due as required by 2 CFR Part 200.512(a).

Departments, agencies, boards and other bodies of the State of Louisiana receiving, administering, and expending Federal awards are responsible for items (a) – (d). The State of Louisiana Division of Administration's Office of Statewide Reporting and Accounting Policy (OSRAP) is responsible for items (e) – (f).

## **INSTRUCTIONS:**

All departments, agencies, universities, and other organizational units that are reported in Louisiana's Comprehensive Annual Financial Report (CAFR) are required to submit information related to the expenditure of Federal awards. The entities reported in the CAFR are determined using the criteria established by the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and 34*. OSRAP uses the information submitted by agencies to compile the statewide Schedule of Expenditures of Federal Awards (SEFA) and the Summary of Prior Audit Findings.

The Louisiana Legislative Auditor opines on whether the SEFA is fairly stated, in all material respects, in relation to the financial statements as a whole contained in the Comprehensive Annual Financial Report. In order to support an opinion that the SEFA is fairly stated, in all material respects, in relation to the financial statements as a whole, the auditors must obtain evidence that the information contained in the SEFA was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. **Consequently, agencies are required to reconcile the amounts reported in the SEFA submission to the expenditure amounts in agency accounting records.** For ISIS and LaGov

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agencies, the amounts reported in the SEFA submission should reconcile to expenditures on the agency's Schedule 1. Agencies that use neither ISIS nor LaGov should ensure that the expenditures in the SEFA submission reconcile to the underlying accounting records used to compile the financial statements. Agencies are not required to submit this reconciliation to OSRAP as part of the SEFA submission; nevertheless, agencies must perform and document the reconciliation.

To assist OSRAP in the compilation of the SEFA and the Summary Schedule of Prior Audit Findings, agencies are required to submit information through OSRAP's Financial Reporting and Accounting Support Portal. Agencies will electronically enter and submit their information through web application. The web application is available at <https://wwwcfprd.doa.louisiana.gov/osrapPortal/login.cfm> Clicking the link directs to the Financial Reporting & Accounting Support Portal Login Page.

**DEADLINE:**

**To assist in the publication of the State's Single Audit Report, your entity's SEFA via the SEFA portal must be in the 'Submitted' status by August 31, 2016.**

*Note: Though the date on many of the screenshots used in the instructions is 2015, the date within the Portal is consistent with the current financial reporting year.*

**LOGIN PAGE**

The screenshot shows the login page for the Financial Reporting & Accounting Support Portal. At the top, it says "DIVISION OF ADMINISTRATION" and "STATE OF LOUISIANA" with the name "Kristy Nichols, Commissioner". Below this is the Louisiana state seal and the title "Financial Reporting & Accounting Support Portal" followed by "Office of STATEWIDE REPORTING & ACCOUNTING POLICY". The main content area is a white box with a dark border. Inside, it says "Please login using your Personnel Number". There are two input fields: "Personnel Number" and "Password". Below the "Password" field is a "Login" button. To the right of the input fields, there is explanatory text: "Your Personnel Number consists of either a P or M followed by 8 digits. For example: P00012345." Below this, it says "If you have a P number, you can reset or change your password using the LEO Password Maintenance Application" with a link. Below that, it says "If you have an M number, you can reset or change your password using the WULF Password Maintenance Application" with a link.

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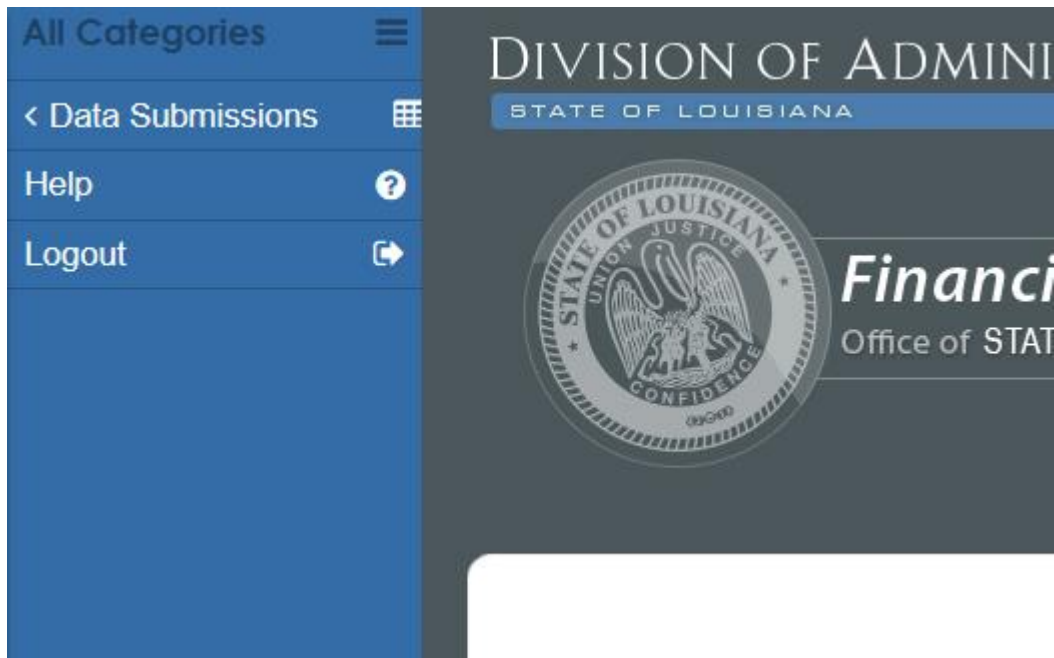
1. Enter your User ID in the Personnel Number field
  - a. LaGov User ID – the letter “P” (capital letter) and your 8 digit personnel number
  - b. Colleges/Universities User ID – the letter “H” and your 8 digit external person number
  - c. Non-LaGov User ID – letter “M” followed by 8 digits number assigned
2. Enter your Password.
3. Click “Login” which brings you to the Welcome Page.

**WELCOME PAGE**

On the upper left-hand corner of the screen, you will see 3 categories:

- Data Submissions – where the financial information will be entered and reported.
- Help – where you will find instructions for the AR, SEFA, and AFR. Also AFR Appendix.
- Logout – to exit from the portal.

1. Click “Data Submissions” in the upper left-hand corner of the screen.



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2. Click “SEFA” which brings you to the SEFA Main Page.



**SEFA MAIN PAGE**

A screenshot of the SEFA Main Page interface. The page has a dark grey header with the text 'DIVISION OF ADMINISTRATION' and 'STATE OF LOUISIANA' in white. Below this is a large circular seal of the State of Louisiana. To the right of the seal, the text 'Financial Reporting & Accounting Support Portal' is displayed in a large, white, serif font, and below it, 'Office of STATEWIDE REPORTING & ACCOUNTING POLICY' is displayed in a smaller, white, sans-serif font. The main content area is white and contains the title 'SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)' in bold. Below the title is the text 'Current Entry Period: 2015'. There are two dropdown menus labeled 'Agency' and 'Year'. The 'Agency' dropdown is set to 'All' and the 'Year' dropdown is set to '2015'. To the right of these dropdowns are buttons for 'Search', 'Clear Search', and a print icon. Below these elements is a table with the following columns: 'Agency', 'Year', 'Federal Financial Assist', 'Status', 'Action', and an empty column. The table is currently empty, and the text 'No data for the selected criteria.' is displayed below it. At the bottom of the page, there is a text input field labeled 'Enter SEFA Information for:' with a dropdown menu set to '01 - 107 Division of Administration' and an 'Add' button.

Select the agency in the drop-down box labeled “Enter SEFA Information for:” to begin the SEFA submission workflow and click “Add.” In this example, “01 – 107 Division of Administration” was selected.

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) FOR 2015

AGENCY: 107 - Division of Administration

PREPARED BY: --

PHONE NUMBER: --

EMAIL ADDRESS: --

**Did this entity expend federal financial assistance during 2015?**

Yes

No

When a new agency submission is started, the application will ask whether any federal financial assistance was expended during the fiscal year. If “No” is selected, no more information is required and the application will ask if you’d like to submit. The user has the option to “Go to the Submission Page” or “Stop & Save.” If “Yes” is selected, the user will be directed to the SEFA Form.

### SEFA FORM

The SEFA Form is designed to capture many of the data elements necessary to present the SEFA in compliance with the 2 CFR Part 200.510(b).

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) FOR 2015

AGENCY: 107 - Division of Administration

PREPARED BY: --

PHONE NUMBER: --

EMAIL ADDRESS: --

### SEFA FORM

[Return to Main Page](#)

[\[+ Add Row\]](#)

Totals

CFDA Number or  
Other Identifying  
Number

Click Num to Edit

Program Name

Federal Awarding Agency

Recovery Act ?

Research &  
Development ?

Direct Award or  
Pass-through ?

Type of Assistance

Expenditure Amount

Amount Provided to  
Non-state Subrecipients

[\[+ Add Row\]](#) [\[+ Import from CSV file\]](#)

Next (Prior Year Findings)

Go To Other SEFA Sections: Select SEFA Section

To add information in the SEFA Form, click “+ Add Row.” The user will be directed to the “ADD SEFA DATA” page.

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) FOR 2015

AGENCY: 107 - Division of Administration

PREPARED BY: --

PHONE NUMBER: --

EMAIL ADDRESS: --

### ADD SEFA DATA

CFDA or Other Identifying Number	<input type="text"/>
Program Name	<input type="text"/>
Federal Awarding Agency	<input type="text" value="Select..."/>
Recovery Act ?	<input type="text" value="Select..."/>
Research & Development ?	<input type="text" value="Select..."/>
Direct Award (D) or Pass-through (P) ?	<input type="text" value="Select..."/>
Type of Assistance	<input type="text" value="Select..."/>
Expenditure Amount	<input type="text" value="0.00"/>
Amount Provided to Subrecipients	<input type="text" value="0.00"/>
<input type="button" value="Save"/> <input type="button" value="Cancel"/>	

The user will be prompted to enter or select values for a number of fields. Users must always add at least one row per program. However, most users will have multiple rows for each program because awards expended under each federal program may have multiple characteristics that must be reported differently in the SEFA. For example, ARRA and non-ARRA awards are required to be separately disclosed in the SEFA, even if the CFDA number is the same. In this case, two rows would need to be added for the program: one indicating the amounts expended that were ARRA-funded ('Recovery Act' field = 'Yes') and one indicating the amounts expended that were not ARRA-funded ('Recovery Act' field = 'No'). The number of rows for the program may need to be expanded further depending on the other fields (e.g. if amounts were expended under a program that had both R&D and non-R&D components; if some amounts expended under a federal program were received directly from the federal government and some were received from a pass-through entity; etc.).

The following are instructions on how to complete each of the fields on the "Add SEFA Data" screen:

- **'CFDA Number or Other Identifying Number'** – Enter the CFDA number for the program. If a CFDA number is not available, the award, contract, grant or other identifying number should be prefixed with the two digit prefix for the applicable federal awarding agency followed by a period. For example, the award, contract, grant or other identifying number for an award made by the U.S. Department of Agriculture would be prefixed with "10.". **If there is no CFDA or other known identifying number, enter the two digit prefix for the applicable federal awarding agency followed by a period followed by the award/opportunity number. If there is no CFDA number or award/opportunity number, use the 1<sup>st</sup> letter of each word in the grant title. For example, the Rural Community Development Initiative awarded by the U.S. Department of Agriculture would be entered as "10.RCDI".** For the listing of federal awarding agency prefixes, see Appendix A.

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- **‘Program Name’** – This field may be automatically populated based on the value entered in ‘CFDA Number or Other Identifying Number’. Generally, this field should automatically populate if the federal program has a CFDA number. If the field is not automatically populated, enter the name of the program or award.
- **‘Federal Awarding Agency’** – This field is populated based on the two digit prefix in ‘CFDA Number or Other Identifying Number’. Values cannot be entered for this field.
- **‘Recovery Act?’** – Select from the drop-down menu to indicate whether the expenditures were funded under the American Recovery and Reinvestment Act of 2009.
- **‘Research & Development?’** – Select from the drop-down menu whether the program is a research and development program as defined in the 2 CFR Part 200.87.
- **‘Direct Award or Pass-through?’** – Select from the drop-down menu whether the federal resources expended were received directly from the federal government or from a pass-through entity that is excluded from the State’s financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and 34*.
  - **Example 1: LSU received grant monies for R&D from North Carolina University who received the grant from the Federal Government. North Carolina University would record it as ‘Direct’ and LSU would record it as ‘Pass-through’.**
  - **Example 2: The Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) receives Homeland Security Grants that are pass through to state agencies and/or CAFR entities. GOHSEP would record it as ‘Direct’ and the state agencies and/or CAFR entities would **not** have anything to report.**
  - **Example 3: The Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) receives Homeland Security Grants that are pass through to local governments like the City of Baton Rouge. GOHSEP would record it as ‘Direct’ and the City of Baton Rouge would record it as ‘Pass-through’**
- **‘Type of Assistance’** – Select from the drop-down menu
- **‘Expenditure Amount’** – Indicate the expended amount for the line. For information on the basis for determining when Federal awards are expended, **see Appendix B.**

Expenditures made in the form of loans or loan guarantees must be entered on the SEFA Form page. In prior years, loan and loan guarantee expenditures were entered on a separate form (the Schedule 8-2). All expenditures of federal awards, including those made in the form of loans or loan guarantees, should be reported on the SEFA Form page.

**The following guidelines shall be used to calculate the value of Federal awards expended under the loan programs:**

- **The value of new loans made or received during the fiscal year; plus**

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- **The balance of loans from previous years for which the Federal Government imposes continuing compliance requirements; plus**
- **Any interest subsidy, cash, or administrative cost allowance received.**
- **2 CFR Part 200.502, does not specifically define the term *continuing compliance*; therefore, it is a matter of judgment as to whether continuing compliance requirements are significant enough to require inclusion in prior-year loan or loan guarantee balances.**
- **The following loan programs have continuing compliance requirements:**
  - **14.228 CDBG (DOA/OFSS)**
  - **81.041 State Energy Program (DNR)**
  - **84.032 Federal Family Education Loan Program (OSFA)**
  - **84.038 Federal Perkins Loans (colleges & universities)**
  - **93.342 Health Professions Student Loans (colleges & universities)**
  - **93.364 Nursing Student Loans (colleges & universities)**
- If you believe a loan program does not have significant compliance requirements, please contact OSRAP.

Expenditures should include resources expended that were received directly from the federal government or from a pass-through entity that is excluded from the State's financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and 34*. For a list of entities included in the State's financial reporting entity, see Appendix C. Agencies should not report expenditures of federal financial assistance that was passed through as interagency transfers from another state agency.

Certain Federal program grants authorize "pre-award" costs to be claimed (reimbursed) as an allowable expenditure once the "award" is made. Allowable pre-award costs should be included in expenditures in the fiscal year the award letter (not necessarily the reimbursement) is received because the "pre-award expenditures" will have already been incurred. Do not report pre-award costs until your agency has received an award letter confirming that the pre-award costs will be reimbursed. Additionally, the State Office of Facility Planning and Control (FP&C) expenditures of Federal awards for projects performed on behalf of your entity must be included in your entity's SEFA submission.

- **‘Amounts Provided to Non-State Subrecipients’** – Of the expenditures in the ‘Expenditure Amount’ field, indicate in the ‘Amounts Provided to Non-State Subrecipients’ field the amounts that were provided to non-state subrecipients **for all programs**. In the past this information was only required to be collected for major programs. Beginning for fiscal year 2016, agencies are required to report amounts provided to non-state subrecipients for all programs. This value may not exceed the value in the ‘Expenditure Amount’ field. Non-state subrecipients are those subrecipients that are not included in the State's financial reporting entity as defined by the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Statements No. 14 and 34*. **See Appendix C.**



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Click 'Save' once all information has been entered for the row.

### **PASS-THROUGH ENTITY INFORMATION FORM**

The Pass-through Entity Information Form is designed to collect additional information on non-state pass-through entities. The Pass-through Entity Information Form will only appear in the SEFA workflow of those agencies that have indicated that federal awards expended during the year were received from non-state pass-through entities (the 'Direct or Pass-through' field on the SEFA Form = 'Pass-through'). Some of the information collected on this form will appear on the face of the SEFA, including 'Pass-through Entity Name' and 'Identifying Number'. See **Appendix C** for a list of agencies / entities that are in the CAFR and should not be reported on the pass-through entity information form.

### **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) FOR 2015**

AGENCY: 107 - Division of Administration

PREPARED BY: --

PHONE NUMBER: --

EMAIL ADDRESS: --

#### **PASS-THROUGH ENTITIES INFORMATION**

[Return to Main Page](#)

Entity Name Click Name to Edit	CFDA Number or Other Identifying Number	Recovery Act ?	Research & Development ?	Assistance Type	Identifying Number	Expenditure Amount	First Name	Last Name
No data available in table								

[\[+ Add Row\]](#) [\[+ Import from CSV file\]](#)

[Back \(SEFA Form\)](#)

[Next \(Non-state Subrecipients\)](#)

Go To Other SEFA Sections:

Select SEFA Section

To add pass-through entity information, click "+ Add Row" which directs to "Add SEFA Pass-through Entity" page.

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) FOR 2015

AGENCY: 107 - Division of Administration

PREPARED BY: --

PHONE NUMBER: --

EMAIL ADDRESS: --

### ADD SEFA PASS-THROUGH ENTITY

Entity Name	<input type="text"/>
CFDA or Other Identifying Number	<input type="text" value="Select..."/>
Recovery Act ?	<input type="text" value="Select..."/>
Research & Development ?	<input type="text" value="Select..."/>
Type of Assistance	<input type="text" value="Select..."/>
Identifying Number	<input type="text"/>
Expenditure Amount	<input type="text" value="0.00"/>
Contact First Name	<input type="text"/>
Contact Last Name	<input type="text"/>
Contact Email Address	<input type="text"/>
Contact Phone	<input type="text"/>
Contact Street Address	<input type="text"/>
Contact City	<input type="text"/>
Contact State Abbreviation	<input type="text" value="Select..."/>
Contact Zip Code	<input type="text"/>
<input type="button" value="Save"/> <input type="button" value="Cancel"/>	

The user is able to enter pass-through entity information in the following fields:

- **‘Entity Name’** – Enter the name of the pass-through entity.
- **‘CFDA or Other Identifying Number’** – Select from the drop-down menu the CFDA or other identifying number under which your agency expended federal awards that were passed through to your agency from the pass-through entity. Only the CFDA or Other Identifying Numbers that were indicated as having had expenditures of federal awards provided by a pass-through entity on the SEFA Form (Direct Award or Pass-through = Pass-through) are available to be selected.
- **‘Recovery Act?’** – Indicate whether the federal awards expended that were received from the pass-through entity were funded under the American Recovery and Reinvestment Act of 2009.
- **‘Research & Development?’** – Indicate whether the awards received from the pass-through entity were expended under a research and development program as defined in 2 CFR Part 200.87.
- **‘Type of Assistance’** – Select the type of assistance expended

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- **‘Identifying Number’** – If applicable, enter the identifying number assigned by the pass-through entity.
- **‘Expenditure Amount’** – Enter the expenditure amount.
- **‘Contact First Name’** – Enter the first name of the pass-through entity contact.
- **‘Contact Last Name’** – Enter the last name of the pass-through entity contact.
- **‘Contact Email Address’** – Enter the email address of the pass-through entity contact.
- **‘Contact Phone’** – Enter the 10-digit phone number of the pass-through entity contact.
- **‘Contact Street Address’** – Enter the contact’s street address.
- **‘Contact City’** – Enter the contact’s city.
- **‘Contact State’** – Select the contact’s state from the drop-down list.
- **‘Contact ZIP Code’** – Enter the contact’s 5-digit ZIP code.

Click ‘Save’ once all information has been entered for the row

To accommodate agencies that have expended federal awards provided by a large number of pass-through entities during the year, the application also includes an “Import” function. To import pass-through entity information, click “+ Import from CSV file”. The link includes an import template .csv file.

### **NON-STATE SUBRECIPIENT INFORMATION FORM**

The Non-State Subrecipient Information Form collects certain information relating to federal awards passed through to non-state subrecipients. This form will only appear in the SEFA workflow of those agencies that have indicated that federal awards expended during the year were provided to non-state subrecipients (the ‘Amounts Provided to Non-state Subrecipients’ field on the SEFA Form has a non-zero value). See **Appendix C** for a list of agencies / entities that are in the CAFR and should not be reported on the subrecipient information form.

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
FOR 2015**

AGENCY: 107 - Division of Administration

PREPARED BY: --

PHONE NUMBER: --

EMAIL ADDRESS: --

**NON-STATE SUBRECIPIENTS INFORMATION**

[Return to Main Page](#)

Entity Name Click Name to Edit ^	CFDA Number or Other Identifying Number ^	Recovery Act ? ^	Research & Development ? ^	First Name ^	Last Name ^	Amount Provided to Non-state Subrecipients ^
No data available in table						

[+ Add Row] [+ Import from CSV file]

Back (Pass-through Entity)  
Next (Prior Year Findings)

Go To Other SEFA Sections:

To add non-state subrecipient information, click “+ Add Row” which directs to “Add SEFA Non-state Subrecipient” page.

**ADD SEFA NON-STATE SUBRECIPIENT INFORMATION**

Entity Name	<input type="text"/>
CFDA or Other Identifying Number	<input type="text" value="Select..."/>
Recovery Act ?	<input type="text" value="Select..."/>
Research & Development ?	<input type="text" value="Select..."/>
Amount Provided to Non-state Subrecipients	<input type="text" value="0.00"/>
Contact First Name	<input type="text"/>
Contact Last Name	<input type="text"/>
Contact Email Address	<input type="text"/>
Contact Phone	<input type="text"/>
Contact Street Address	<input type="text"/>
Contact City	<input type="text"/>
Contact State	<input type="text" value="Select..."/>
Contact Zip Code	<input type="text"/>
<input type="button" value="Save"/> <input type="button" value="Cancel"/>	

The user is able to enter non-state subrecipient information in the following fields:

- **‘Entity Name’** – Enter the name of the non-state subrecipient.
- **‘CFDA or Other Identifying Number’** – Select from the drop-down menu the CFDA or other identifying number under which your agency passed federal awards to the non-state subrecipient. Only the CFDA or Other Identifying Numbers that were indicated as having passed through federal awards to a non-state subrecipient on the SEFA Form (‘Amounts Provided to Non-state Subrecipients’ field on the SEFA Form has a non-zero value) are available to be selected.

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- **‘Recovery Act?’** – Indicate whether the federal awards provided to the non-state subrecipient were funded under the American Recovery and Reinvestment Act of 2009.
- **‘Research & Development?’** – Indicate whether the awards provided to the non-state subrecipient were expended under a research and development program as defined in 2 CFR Part 200.87.
- **‘Subrecipient Amount’** – Enter the amount provided to the non-state subrecipient.
- **‘Contact First Name’** – Enter the first name of the non-state subrecipient contact.
- **‘Contact Last Name’** – Enter the last name of the non-state subrecipient contact.
- **‘Contact Email Address’** – Enter the email address of the non-state subrecipient contact.
- **‘Contact Phone’** – Enter the 10-digit phone number of the non-state subrecipient contact.
- **‘Contact Street Address’** – Enter the street address of the non-state subrecipient contact.
- **‘Contact City’** – Enter the city of the non-state subrecipient contact.
- **‘Contact State’** – Select the contact’s state from the drop-down list.
- **‘Contact ZIP Code’** – Enter the contact’s 5-digit ZIP code.

Click ‘Save’ once all information has been entered for the row.

To accommodate agencies that have provided federal awards to a large number of non-state subrecipients during the year, the application also includes an “Import” function. To import non-state subrecipient information, click “+ Import from CSV file”. The link includes an import template .csv file.

### **PRIOR YEAR FINDINGS PAGE**

The Prior Year Findings Page is designed to capture all data necessary to prepare the Summary Schedule of Prior Audit Findings required by 2 CFR Part 200.511(b). If your agency had unresolved findings and/or questioned costs in prior years your agency will be required to provide a status on those findings and/or questioned costs. If your agency had no findings or questioned costs, this screen will not appear in your agency’s SEFA workflow. Agencies with unresolved findings and/or questioned costs in prior years will have a separate form for each finding.

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
FOR 2015**

AGENCY: 107 - Division of Administration  
PREPARED BY: --  
PHONE NUMBER: --  
EMAIL ADDRESS: --

**PRIOR YEAR FINDINGS**

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Finding Number Click Name to Edit	Finding Title	Fiscal Year	Initial Fiscal Year	Questioned Costs	Completed
<a href="#">2013-006</a>	Inadequate Grant Recovery of Homeowners Assistance Program Awards	2013	2010	\$100,831,446.00	No
<a href="#">2013-007</a>	Inadequate Recovery of Small Rental Property Program Loans	2013	2011	\$46,713,476.00	No
<a href="#">2013-031</a>	Hazard Mitigation Grant Program Awards Identified for Grant Recovery	2013	2013	\$23,702,363.00	No
<a href="#">2014-005</a>	Inadequate Grant Recovery of Homeowners Assistance Program Awards	2014	2010	\$940,075,694.00	No
<a href="#">2014-006</a>	Inadequate Recovery of Small Rental Property Program Loans	2014	2011	\$59,972,548.00	No
<a href="#">2014-031</a>	Hazard Mitigation Grant Program Awards Identified for Grant Recovery	2014	2013	\$16,780,897.00	No
<a href="#">F-10-HUD-EXEC-DOA-OCD-2</a>	Inadequate Recovery of Homeowners Assistance Program Awards	2010	2010	\$2,145,547.00	No
<a href="#">F-11-HUD-EXEC-DOA-OCD-1</a>	Inadequate Grant Recovery of Homeowners Assistance Program Awards	2011	2010	\$1,547,795.00	No
<a href="#">F-11-HUD-EXEC-DOA-OCD-2</a>	Inadequate Recovery of Small Rental Property Program Loans	2011	2011	\$1,414,541.00	No
<a href="#">F-12-DHS-EXEC-DOA-OCD-4</a>	Unsupported Hazard Mitigation Grant Program Project Costs	2012	2012	\$27,721.00	No
<a href="#">F-12-DHS-EXEC-DOA-OCD-5</a>	Untimely Review of Hazard Mitigation Grant Program Recovery Status	2012	2012	\$957,607.00	No
<a href="#">F-12-HUD-EXEC-DOA-OCD-1</a>	Community Development Block Grant Awards Identified for Grant Recovery	2012	2012	\$58,279,963.00	No
<a href="#">F-12-HUD-EXEC-DOA-OCD-2</a>	Inadequate Grant Recovery of Homeowners Assistance Program Awards	2012	2010	\$1,304,466.00	No
<a href="#">F-12-HUD-EXEC-DOA-OCD-3</a>	Inadequate Recovery of Small Rental Property Program Loans	2012	2011	\$33,588,190.00	No

[Back \(SEFA Form\)](#)

[Next \(Pre-Submission Review\)](#)

Go To Other SEFA Sections: [Select SEFA Section](#)

Click the finding number to provide an update on the status of questioned costs and the resolution of the finding.

Finding Reference Number	2013-006
Entity's Name	107 - Division of Administration
Finding Title	Inadequate Grant Recovery of Homeowners Assistance Program Awards
Single Audit Report Year	2013
Initial Year of Finding	2010
Page Number (from Single Audit report)	32
Federal Grantor Agency(s)	Housing and Urban Development,
CFDA Number(s)	14.228,
"Pass-Through Entity" (if applicable)	
Amount of Questioned Costs in Finding	\$100,831,446.00
Status of Questioned Costs	<a href="#">Select...</a>
Briefly describe the status of the Questioned Costs	<div></div>
Status of Finding	<a href="#">Select...</a>
Provide a description of the finding status	<div></div>

[Save](#)

[Cancel](#)

Select from a drop-down list the appropriate 'status of question costs' and provide a description related to questioned costs as follows:

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- **Resolved – Provide a description** of how the questioned costs were resolved. A determination letter may have been received from the federal grantor, or, there is evidence the questioned costs have been refunded to the federal government or otherwise resolved. Note: If a formal payment agreement has been reached or implemented with the federal agency, the total questioned costs are considered “resolved”.
- **Unresolved – Provide a description** of the status of the unresolved questioned costs. For example, the state agency may be currently negotiating the questioned costs with the federal agency, etc.
- **No Further Action Needed – In the description field provide an explanation that states no further action is needed because** (1) the federal agency confirming that no further action is needed regarding question costs has sent documentation indicating such or (2) in accordance with 2 CFR Part 200.511(b)(3), all 3 of the following conditions were met and as a result no further action is needed (the form should indicate these conditions have been met.):
  - i. Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse;
  - ii. The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and
  - iii. A management decision was not issued.
- **N/A – Not applicable**

Select from a drop-down list the appropriate ‘status of finding’ and provide a description related to findings as follows:

- **Fully Corrected** – The description **ONLY** need state **corrective action was taken**.
- **Partially Corrected or Not Corrected** – Provide a description including the corrective action planned, any partial corrective action taken, and anticipated completion date, if applicable. **Note: When corrective action taken is significantly different from corrective action previously reported in a corrective action plan or the Federal agency's or pass-through entity's management decision or pass-through entity's management decision, further explanation must be provided within the description field.**
- **No Further Action Needed** – Finding must meet all of the criteria listed in 2 CFR Part 200.511(b) (3) as discussed under #3 above regarding Questioned Costs (the form should indicate these conditions have been met.).

**Note:** Finding status is not reliant upon the status of questioned costs. If the condition of the finding no longer exists, the finding is considered "resolved", even if the questioned costs are not.

Click ‘Save’ when all information has been entered for the prior year finding.

### **LOAN FORM**

2 CFR Part 200.510(b)(5) requires the disclosure of year-end balances for loan and loan guarantee programs that have significant continuing compliance requirements other than to repay the loans. If your agency indicated an ‘Assistance Type’ = ‘Loans/Loan Guarantees’ on the SEFA Form, the Loan Form will

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appear in your SEFA workflow. The 'CFDA or Other Identifying Number' field, the 'Program Name' field, and the 'Federal Awarding Agency' field will be automatically populated based on the information entered in the SEFA Form.

**LOANS**  
[Return to Main Page](#)

CFDA or Program Number Click Number to Edit	Program Name	Federal Awarding Agency	Outstanding Balance at Year -end	Completed
<b>14.228</b>	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Housing and Urban Development	\$0.00	No

Go To Other SEFA Sections:

Click on the CFDA number to add information for the loan program. The user is required to select from the drop-down whether the loan/loan guarantee program has significant continuing compliance requirements.

- If "No", (loan/loan guarantee program **did not** have significant **continuing** compliance requirements) is selected, the 'Outstanding Balance at Year-end' field is "0.00" and no further action is required.
- If "Yes" (loan/loan guarantee program **did** have significant **continuing** compliance requirements) is selected, enter the **current year** outstanding loan balance for loans with continuing compliance requirements in the 'Outstanding Balance at Year-end' field. Only the federal portion of the outstanding balance should be reported.

### ADD SEFA LOAN PROGRAM INFORMATION

CFDA or Program Number      14.228

Program Name                      Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii

Federal Awarding Agency        Housing and Urban Development

Continuing Compliance ?       

Outstanding Balance at Year-end  

Click 'Save' once all information has been entered.



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**INDIRECT (F&A) COSTS**

The screenshot shows a web browser window with the URL <https://www.cftst.doa.louisiana.gov/osrap/sefaIndirectCosts.cfm?a>. The page title is "OSRAP Financial Reporting & Accounting Support Portal - Internet Explorer". The header features the Louisiana State Seal and the text "Office of STATEWIDE REPORTING & ACCOUNTING POLICY".

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
2016**

CY: 107 - Division of Administration  
PREPARED BY: --  
FUND NUMBER: --  
ADDRESS: --

**INDIRECT (F&A) COSTS**

According to 2 CFR 200.414(f), agencies that has never received a negotiated indirect cost, except for those agencies described in Appendix VII to Part 200 - States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph D.1.b, may elect to charge a de minimis rate of 10% of modified total direct costs (MDTC) may be used indefinitely.

2 CFR 200.501(b)(6) requires a note disclosure on whether or not an agency elected to use the 10% de minimis rate cost. Is your agency/entity using the 10% de minimis rate cost?

☐ Yes ☐ No

**Save**

**Back (SEFA Form)**  
**Next (Single Audit)**

Go To Other SEFA Sections: **Select SEFA Section**

2 CFR 200.501(b)(6) requires a note disclosure on whether or not an agency elected to use the 10% de minimis rate cost.

- Select from a drop-down – Yes or No
- Click ‘Save’ once selection has been made.

**SINGLE AUDIT REPORT**

Does your entity issue a separate Single Audit Report and therefore will not be included in the State’s Schedule of Expenditures of Federal Awards?

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OSRAP Financial Reporting & Accounting Support Portal - Internet Explorer

https://www.cftst.doa.louisiana.gov/osrap/sefaSingleAudit.cfm?page

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)  
FOR 2016**

AGENCY: 107 - Division of Administration  
PREPARED BY: --  
PHONE NUMBER: --  
EMAIL ADDRESS: --

**SINGLE AUDIT REPORT**

Does your entity issue a separate Single Audit Report and therefore will not be included in the State's Schedule of Expenditures of Federal Awards?

Save

Back (Indirect Costs)

Next (Pre-Submission Review)

Go To Other SEFA Sections: Select SEFA Section

- Select from a drop-down – Yes or No
- Click ‘Save’ once selection has been made.

**PRE-SUBMISSION REVIEW PAGE**

The Pre-submission Review Page allows the agency to review the data entered in the previous forms in the same format the data will appear in the SEFA. Agencies should review the Pre-submission Review Page to ensure that information was correctly entered on the previous forms. All validation checks are performed again at this stage, so you may be required to navigate to previous pages and make changes. If there are no exceptions to any of the validation rules, a button will appear to direct you to the submission page.

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OSRAP Financial Reporting & Accounting Support Portal - Internet Explorer  
<https://www.cftst.louisiana.gov/osrap/sefaReview.cfm?agency>

[Return to Main Page](#)

EXCLUDING LOAN ACTIVITY			
	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO NON-STATE SUBRECIPIENTS
ATE			
airs	19.979		
ary Affairs		\$500,000.00	
		\$500,000.00	\$50,000.00
nt of State		\$500,000.00	\$50,000.00
VETERANS AFFAIRS			
using Assistive Technology Grant Program	64.051		
of Texas (64.051)		\$50,000.00	
ary Affairs		\$50,000.00	\$0.00
nt of Veterans Affairs		\$50,000.00	\$0.00
TOTALS OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY		\$550,000.00	\$50,000.00
LOAN ACTIVITY			
	CFDA OR OTHER NUMBER	AMOUNT EXPENDED	AMOUNTS PROVIDED TO NON-STATE SUBRECIPIENTS
TOTALS OF FEDERAL AWARDS INCLUDING LOANS		\$550,000.00	\$50,000.00

After reviewing all data and ensuring its accuracy use the Next button below to go to the Submission Page.

on-state Subrecipients)

Go To Other SEFA Sections:

## SUBMISSION PAGE

The Submission Page reminds agencies that once data has been submitted, the data cannot be edited again. Therefore, **DO NOT** submit until reconciliation has been completed. So be sure that all information was entered. The Submission also contains a certification statement that the amounts that are about to submit reconcile to the same financial data that was used to prepare the financial statements and that the information conforms to the guidance in 2 CFR Part 200, and OSRAP's policies and instructions.

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OSRAP Financial Reporting & Accounting Support Portal - Internet Explorer

https://www.cftst.doa.louisiana.gov/osrap/sefaSubmission.cfm?age...

**Financial Reporting & Accounting Support Portal**  
Office of STATEWIDE REPORTING & ACCOUNTING POLICY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**

Department of Military Affairs

**SUBMISSION**

[Return to Main Page](#)

Before submitting please ensure that all data has been entered for the agency.

Once submitted no changes can be made to any of the agency data for the specified year.

Clicking 'Submit' below you certify that the amounts reflected in the SEFA Form reconcile to the same financial data used to prepare the financial statements and also that the data submitted has been prepared in conformity with 2 CFR Part 200 rules and OSRAP's policies and instructions.

Reminder: You must send Louisiana Legislative Auditors an electronic copy of the SEFA report in a pdf, tiff, or some other electronic format.

**Submit**

Go To Other SEFA Sections:

After submitting you will be re-directed to the SEFA Main Page. You'll notice that the 'Status' for the agency now says 'Submitted' and you are only able to view, not edit, the submission.

- You are able to print the completed document or save as a pdf for your records.
- Remember to send a copy to Louisiana Legislative Auditors.

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA)**

Current Entry Period: 2015

Agency:  Year:  **Search** **Clear Search**

Agency	Year	Federal Financial Assist	Status	Action
01 - Division of Administration	2015	Yes	Submitted	<a href="#">View</a>

Enter SEFA Information for:  **Add**

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**Appendix A – Federal Awarding Agency Prefixes**

01	African Development Foundation
03	Institute Of Museum And Library Services
04	Inter-American Foundation
05	National Endowment For The Arts
06	National Endowment For The Humanities
07	Office of National Drug Control Policy
08	Peace Corps
09	Legal Services Corporation
10	U.S. Department of Agriculture
11	Department Of Commerce
12	Department of Defense
14	Housing and Urban Development
15	Department of the Interior
16	Department of Justice
17	Department of Labor
19	Department of State
20	Department of Transportation
21	Department of Treasury
23	Appalachian Regional Commission
27	Office of Personnel Management
29	Commission on Civil Rights
30	Equal Employment Opportunity Commission
31	Export - Import Bank Of The United States
32	Federal Communications Commission
33	Federal Maritime Commission
34	Federal Mediation and Conciliation Service
36	Federal Trade Commission
39	General Services Administration
40	Government Printing Office
42	Library of Congress
43	National Aeronautics & Space Administration
44	National Credit Union Administration
45	Federal Council On The Arts And The Humanities
47	National Science Foundation
57	Railroad Retirement Board
58	Securities and Exchange Commission
59	Small Business Administration
64	Department of Veterans Affairs
66	Environmental Protection Agency
68	National Gallery of Art
70	Overseas Private Investment Corporation
77	Nuclear Regulatory Commission
78	Commodity Futures Trading Commission
81	Department of Energy
84	Department of Education
85	Scholarship Foundations

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85	Millennium Challenge Corporation
85	Consumer Product Safety Commission
85	Barry Goldwater Scholarship And Excellence In Education Foundation
85	Woodrow Wilson International Center For Scholars
85	Morris K. Udall Foundation
85	James Madison Memorial Fellowship Foundation
85	Smithsonian Institution
85	Vietnam Education Foundation
86	Pension Benefit Guaranty Corporation
88	Architectural & Transportation Barriers Compliance Board
89	National Archives & Records Administration
90	Denali Commission
90	Delta Regional Authority
90	Japan U.S. Friendship Commission
90	U.S. Election Assistance Commission
90	Broadcasting Board Of Governors
90	Northern Border Regional Commission
91	United States Institute of Peace
93	Department of Health and Human Services
94	Corporation for National and Community Service
95	Executive Office Of The President
96	Social Security Administration
97	Department of Homeland Security
98	U.S. Agency for International Development
99	Miscellaneous

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**Appendix B - Basis for Determining When Federal Awards Are Expended**

<i>Assistance Type</i>	<i>Basis for Determining When Expended</i>
Cash Awards (grants, cost reimbursement contracts, fixed-price contracts, cooperative agreements, and direct appropriations) including disbursements to non-state subrecipients and uses of program income.	<p>For all agencies other than public institutions of higher education, when cash disbursements are made (cash basis).</p> <p>For public institutions of higher education, when expenses are incurred (accrual basis).</p> <p>Reportable expenditures related to fixed-price contracts are limited to the amount of the contract, regardless of actual costs or expenses incurred to produce the contract deliverable.</p> <p>Expenditures under the cash awards assistance type should include administrative costs for all programs even if the majority of expenditures under that program were classified under another assistance type. For example, the administrative costs associated with a loan program would not be classified under the loan/loan guarantee assistance type. These expenditures would be classified as cash awards.</p>
Loans and loan guarantees	<p>In the period the loans or loan guarantees are made and/or loans are outstanding that have continuing compliance requirements other than to repay the loans. Value equals amount of new loans made or cancelled during the fiscal year plus the balance of loans from previous years for which the federal government imposes continuing compliance requirements, plus any interest subsidy, cash, or administrative cost allowance received. The proceeds of loans that were received and expended in prior years are not considered federal awards expended when the laws, regulations, and the provisions of contracts or grant agreements pertaining to such loans impose no continuing compliance requirements other than to repay the loans. Only the federal portion of loans/loan guarantees should be reported. Loans made under a federal loan/loan guarantee program from non-Federal resources should be excluded from the expended amount reported in the SEFA.</p>

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	<p>For loans at public institutions of higher education, Value the same as for loans and loan guarantees (loans), including interest subsidies, mentioned previously, except that when loans are made to students but the institution of higher education does not make the loans, the value equals only the amount of new loans made during the year. The balance of loans for previous years is not considered federal awards expended because the lender accounts for the prior balances. Only the federal portion of loans/loan guarantees should be reported. Loans made under a federal loan/loan guarantee program from non-Federal resources should be excluded from the expended amount reported in the SEFA.</p> <p>Administrative costs associated with loan programs should NOT be included as expenditures with a loan/loan guarantee assistance type. These expenditures should be included as expenditures with a cash award assistance type.</p>
Donated property, including donated surplus property	At fair market value when the property is received
Food stamps, food commodities and immunizations	When the commodities and immunizations are consumed or distributed at the federally-assigned value when the commodities and immunizations were received.
Interest subsidies	When amounts are disbursed entitling the agency to receive interest subsidies
Insurance	When the insurance is in force at the fair value of the insurance contract at the time of receipt, or the assessed value provided by the federal agency.
Endowments	When federally restricted amounts are held in an amount equal to the cumulative balances of the federally restricted amounts.
Free rent	Value equals the fair value at the time of receipt, or the assessed value provided by the federal agency. Free rent is not considered an award expended unless it is received as part of an award to carry out a federal program.



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**Appendix C – Entities Included in the State’s Comprehensive Annual Financial Reporting (CAFR)**

Acadiana Area Human Services District  
Addictive Disorder Regulatory Authority  
Adult Probation and Parole  
Agriculture & Forestry - Pass Thru Funds (agy# 160)  
Agriculture and Forestry / Licensing & Regulatory Boards Fund  
Allen Correctional Center  
Ascension St. James Airport and Transportation Authority  
Atchafalaya Basin Levee District  
Avoyelles Correctional Center  
B.B. "Sixty" Rayburn Correctional Center  
Barbers Examiners Board [Dec 31, year end]  
Baton Rouge Community College  
Bayou D'Arbonne Lake Watershed District [Dec 31, year end]  
Board of Elementary and Secondary Education  
Board of Examiners of Certified Shorthand Reporters  
Board of Examiners of Nursing Facilities Administrators  
Board of Regents for Higher Education (671)  
Board of Tax Appeals  
Bossier Levee District  
Bossier Parish Community College  
Bunches Bend Protection District [Dec 31, year end]  
Caddo Levee District  
Capital Area Human Services District  
Central LA Technical Community College  
Central Louisiana Human Services District  
Chiropractic Examiners Board  
Clean Water State Revolving Fund [860]  
Coastal Protection and Restoration Authority  
Corrections Debt Services  
Court of Appeal, Fifth Circuit  
Court of Appeal, First Circuit  
Court of Appeal, Fourth Circuit  
Court of Appeal, Second Circuit  
Court of Appeal, Third Circuit  
Crawfish Promotion and Research Board  
CRT - Office of Cultural Development  
CRT - Office of State Library of Louisiana  
CRT - Office of State Museum  
CRT - Office of State Parks  
CRT - Office of the Secretary  
CRT - Office of Tourism  
Dairy Industry Promotion Board

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David Wade Correctional Center  
DCFS - Office of Children and Family Services  
Delgado Community College  
Department of Corrections - Administration  
Department of Insurance  
Department of Military Affairs  
Department of Revenue  
Department of Veterans Affairs  
Deputy Sheriff's Supplemental Pay  
DEQ - Office of Environmental Compliance  
DEQ - Office of Environmental Services  
DEQ - Office of Management and Finance  
DEQ - Office of the Secretary - Administrative  
DHH - Louisiana Emergency Response Network (LERN)  
DHH - Medical Vendor Administration  
DHH - Medical Vendor Payments  
DHH - Office for Citizens with Developmental Disabilities  
DHH - Office of Aging and Adult Services  
DHH - Office of Public Health  
DHH - Office of the Secretary  
DHH- Developmental Disabilities Council  
DHH -Office of Behavioral Health  
District Attorneys and Assistant District Attorneys  
Division of Administration  
Division of Administrative Law [816]  
Dixon Correctional Institute  
DNR - Office of Coastal Management  
DNR - Office of Conservation  
DNR - Office of Mineral Resources  
DNR - Office of the Secretary  
DOA - Debt Service and Maintenance  
DOA-Office of Facility Planning and Control (for Capital Outlay only)  
DOE - Minimum Foundation Program  
DOE - Non-public Educational Assistance  
DOE - Recovery School District  
DOE - Special School Districts  
DOE - State Activities, Management and Finance  
DOE - Subgrantee Assistance  
DOTD - Administration  
DOTD - Capital Outlay  
DOTD - Engineering and Operations  
DPS - Liquefied Petroleum Gas Commission  
DPS - Louisiana Gaming Control Board  
DPS - Louisiana Highway Safety Commission  
DPS - Office of Management and Finance

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DPS - Office of Motor Vehicles  
DPS - Office of State Fire Marshall  
DPS - Office of State Police  
Economic Development - Debt Service and State Commitments  
Economic Development - Office of Business Development  
Economic Development - Office of the Secretary  
Education Excellence Local Government Investment Trust Fund  
Elayn Hunt Correctional Center  
Ethics Administration  
Executive Office  
Federal Property Assistance [807]  
Fifth Louisiana Levee District  
Florida Parishes Human Services Authority  
Foundation for Excellence in Louisiana Public Broadcasting  
Governor's Conference and Interstate Compacts  
Grambling State University  
Grand Isle Independent Levee District  
Greater Baton Rouge Port Commission [Dec 31, year end]  
Greater New Orleans Expressway Commission [Oct 31, year end]  
Homeland Security and Emergency Preparedness  
House of Representatives  
Iberia Parish Levee, Hurricane, and Conservation District  
Imperial Calcasieu Human Service Authority  
Interim Emergency Board  
Jefferson Parish Human Services Authority  
Joint Legislative Committee on the Budget  
L.E. Fletcher Technical Community College  
LA Coastal Protection & Restoration Financing Corporation  
LA International Deep Water Gulf Transfer Terminal Authority  
Lafitte Area Independent Levee District  
Lafourche Basin Levee District [Dec 31, year end]  
Legislative Budgetary Control Council  
Legislative Fiscal Office  
Licensed Professional Counselors Board of Examiners  
Lieutenant Governor  
Local Housing of State Adult Offenders  
Local Housing of State Juvenile Offenders  
Louisiana Agricultural Finance Authority  
Louisiana Animal Welfare Commission  
Louisiana Asset Management Pool [Dec 31, year end]  
Louisiana Auctioneers Licensing Board  
Louisiana Beef Industry Council  
Louisiana Behavior Analyst Board  
Louisiana Board of Architectural Examiners  
Louisiana Board of Cosmetology

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Louisiana Board of Drug and Device Distributors (named changed 7-1-2015)  
Louisiana Board of Examiners for Speech-Language Pathology and Audiology  
Louisiana Board of Examiners in Dietetics and Nutrition  
Louisiana Board of Interior Designers  
Louisiana Board of Massage Therapy  
Louisiana Board of Pharmacy  
Louisiana Board of Professional Geoscientist  
Louisiana Cancer Research Center  
Louisiana Cemetery Board [Dec 31, year end]  
Louisiana Citizens Property Insurance Corporation [Dec 31, year end]  
Louisiana Commission on Law Enforcement and the Administration of Criminal Justice  
Louisiana Community and Technical Colleges System [649]  
Louisiana Correctional Facilities Corporation  
Louisiana Correctional Institute for Women  
Louisiana Delta Community College  
Louisiana Economic Development Corporation  
Louisiana Educational Television Authority  
Louisiana Egg Commission  
Louisiana Gulf Opportunity Zone Loan Fund [862]  
Louisiana Housing Corporation  
Louisiana Licensed Professional Vocational Rehabilitation Counselors Board  
Louisiana Lottery Corporation  
Louisiana Motor Vehicle Commission  
Louisiana Physical Therapy Board  
Louisiana Professional Engineering & Land Surveying Board  
Louisiana Property Assistance Agency [806]  
Louisiana Public Defender Board  
Louisiana Public Facilities Authority [Dec 31, year end]  
Louisiana Real Estate Appraisers State Board of Certification  
Louisiana Real Estate Commission  
Louisiana Rice Promotion Board  
Louisiana Rice Research Board  
Louisiana School Employees' Retirement System (571) - LSERS  
Louisiana School for Math, Science and the Arts  
Louisiana School for the Deaf & Visually Impaired  
Louisiana Soybean and Grain Research and Promotion Board  
Louisiana Special Education Center  
Louisiana Stadium and Exposition District  
Louisiana State Board for Hearing Aid Dealers  
Louisiana State Board of Dentistry  
Louisiana State Board of Electrolysis Examiners  
Louisiana State Board of Embalmers and Funeral Directors  
Louisiana State Board of Examiners for Sanitarians  
Louisiana State Board of Medical Examiners [Dec 31, year end]

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Louisiana State Board of Nursing  
Louisiana State Board of Optometry Examiners [Dec 31, year end]  
Louisiana State Board of Practical Nurse Examiners  
Louisiana State Board of Private Investigators Examiners  
Louisiana State Board of Private Security Examiners  
Louisiana State Board of Social Workers Examiners  
Louisiana State Employees' Retirement System (572) - LASERS  
Louisiana State Law Institute  
Louisiana State Penitentiary  
Louisiana State Police Retirement System (575) - LSPRS  
Louisiana State Polygraph Board  
Louisiana State Racing Commission  
Louisiana Strawberry Marketing Board  
Louisiana Sweet Potato Advertising and Development Commission  
Louisiana Tax Commission  
Louisiana Tax Free Shopping Commission  
Louisiana Teachers' Retirement System (573) - TRSL  
Louisiana Tech University  
Louisiana Transportation Authority  
Louisiana Universities Marine Consortium  
Louisiana Utilities Restoration Corporation  
Louisiana War Veterans Home  
LSU - Alexandria  
LSU - Baton Rouge  
LSU - Board of Supervisors  
LSU - Eunice  
LSU - Shreveport  
LSU Agricultural Center  
LSU Health Sciences Center - New Orleans  
LSU Health Sciences Center - Shreveport  
LSUHSC -- Health Care Services Division  
LWC - Workforce Support and Training  
McNeese State University  
Mental Health Advocacy Service  
Metropolitan Human Services Authority  
Municipal Fire and Police Civil Service  
N.O. Center For Creative Arts/Riverfront  
Natchitoches Historic District Development Commission  
Natchitoches Levee and Drainage District  
Nicholls State University  
Nineteenth Louisiana Levee District  
North Lafourche Conservation, Levee and Drainage District [Dec 31, year end]  
Northeast Delta Human Services Authority  
Northeast Louisiana War Veterans Home  
Northshore Technical Community College

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Northwest Louisiana Human Services District  
Northwest Louisiana Technical College  
Northwest Louisiana War Veterans Home  
Northwestern State University  
Nunez Community College  
Office Facilities Corporation  
Office of Aircraft Services [829]  
Office of Elderly Affairs  
Office of Financial Institutions  
Office of Group Benefits  
Office of Indian Affairs  
Office of Juvenile Justice  
Office of Legislative Auditor  
Office of Risk Management  
Office of State Human Capital Management [821]  
Office of State Procurement [820]  
Office of Student Financial Assistance  
Office of Technology Services [815]  
Office of The Attorney General  
Office of the Inspector General  
Paul M. Hebert Law Center  
Pennington Biomed Research Center  
Ponchartrain Levee District  
Prepaid Wireless 911 Service (agy# 440)  
Prison Enterprises [811]  
Public Service Commission  
Radiologic Technology Board of Examiners  
Red River Levee and Drainage District  
Red River, Atchafalaya and Bayou Bouef Levee District  
Relay Administration Board **[Dec 31, year end]**  
River Parishes Community College  
Road Home Corporation d/b/a Louisiana Land Trust  
Sabine River Authority  
Safe Drinking Water Revolving Loan Fund [861]  
Secretary of State  
Senate  
South Central Louisiana Human Services Authority  
South Central Louisiana Technical College  
South Lafourche Levee District  
South Louisiana Community College  
Southeast Louisiana Flood Protection Authority - **East**  
Southeast Louisiana Flood Protection Authority - **West**  
Southeast Louisiana War Veterans Home  
Southeastern LA University  
Southern University - Baton Rouge

Office of Statewide Reporting & Accounting Policy  
Schedule of Expenditures of Federal Awards - Instructions  
For the Fiscal Year Ended June 30, 2016

Southern University - Board of Supervisors  
Southern University - New Orleans  
Southern University - Shreveport  
Southwest Louisiana War Veterans Home  
SOWELA Technical Community College  
State Board of Certified Public Accountants of Louisiana  
State Board of Examiners of Psychologists  
State Board of Veterinary Medicine  
State Boxing and Wrestling Commission  
State Civil Service  
State Plumbing Board of Louisiana  
State Police Commission  
State Treasurer  
Supplementary Payments to Law Enforcement Personnel  
Supreme Court  
Tensas Basin Levee District  
Tobacco Settlement Financing Corporation  
Unclaimed Property Leverage Fund Debt Service  
Unemployment Trust Fund – LA Workforce Commission  
University of LA @ Lafayette  
University of LA @ Monroe  
University of Louisiana Board of Supervisors  
University of New Orleans  
W.R. Irby Bequest Fund  
Winn Correctional Center  
WLF - Office of Fisheries  
WLF - Office of Management and Finance  
WLF - Office of the Secretary  
WLF - Office of Wildlife