



Schedule of Expenditures of Federal Awards



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List individual federal programs by federal agency



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Show total federal awards expended for each individual federal program and include the Catalog of Federal Domestic Assistance (CFDA) number



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If a CFDA number is not available, include another identifying number and the name of the program



Schedule of Expenditures of Federal Awards

List individual awards within a cluster of programs



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For research and development (R&D), list federal awards expended either by individual award or by federal agency and major subdivision within the federal agency



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Identify, to the extent practical, the total amount provided to subrecipients from each federal program (or alternatively may be included in the notes)



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Include, if applicable, for federal awards received as subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity



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Notes describing significant accounting policies and basis of accounting



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- Does the schedule (preferably) or a note to the schedule include the value of the Federal awards expended in the form of:
- a. Noncash assistance?
- b. The amount of insurance in effect during the year?
- c. The amount of loans or loan guarantees (including interest subsidies) outstanding at year end



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- An incorrect or incomplete SEFA is a waiting trap for the auditor
- Reporting
