The Uniform Guidance requires that the Schedule of Expenditures of Federal Awards (SEFA/Schedule 16) include the total amounts provided to subrecipients from each federal program. To accommodate this requirement, the SEFA template was updated to add a column for those amounts.

There are also changes to the note disclosures:

- Note 2, *Program Cost* and Note 7, *Indirect Cost Allocation* were expanded to include additional information,
- Note 8, *Amounts Awarded to Subrecipients* was eliminated.

The current note template reflects these changes.

For more information, please refer to the updated version of the Schedule 16 guidelines in the BARS manual.

The Online Filing was also updated to reflect this change. It is important that your annual report meets this new requirement.

**If you already filed your annual report** – please access your account and update the new column where applicable.

**If your annual report is pending** – please ensure that the SEFA contains required information.

If you have questions related to Online filing, please contact Duane Walz (duane.walz@sao.wa.gov); questions regarding the proper classification of the expenditures direct to the SAO HelpDesk.