TO: Department of Education Grant Recipients

SUBJECT: Single Audit Submission: Reporting subprogram Assistance Listing Number (ALN)[[1]](#footnote-1)[1] alphas in the Federal Audit Clearinghouse single audit submission form (Form SF-SAC)

DATE: August 4, 2021

The Department of Education (Department) is sending this e-mail notification and memo to inform Department grant recipients[[2]](#footnote-2)[2] of guidelines for identifying subprogram ALNs in Form SF-SAC, the cover form completed as part of the submission of a single audit to the [Federal Audit Clearinghouse](https://nam02.safelinks.protection.outlook.com/?url=https%3A%2F%2Ffacweb.census.gov%2Fuploadpdf.aspx&data=04%7C01%7CTina.Pablo-Long%40k12.wa.us%7Ca820a3b66f724fa391b208d960c5b956%7Cb2fe5ccf10a546feae45a0267412af7a%7C0%7C0%7C637647224623636866%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=JV0gkKIBcX4Rj6L%2FiOZb3VrDSMVwY5aoUT3kqGQXUVk%3D&reserved=0) (FAC).

The ALN # is what we normally refer to as the CFDA #.  The following numbers should be used in the SEFA for your respective grant allocations:

**IDEA Part B Grant Awards**

IDEA 611 Regular Allocations: 84.027A

IDEA 611 ARP Allocations: 84.027X

**IDEA 619 Grant Awards**

IDEA 619 Regular Allocations: 84.173A

IDEA 619 ARP Allocations: 84.173X

**IDEA Part C Grant Awards**

IDEA Part C Regular Allocations: 84.181A

IDEA Part C ARP Allocations (if applicable): 84.181X

Specifically, in order to more precisely identify grant program expenditures, the Department requests that grantees include on the Schedule of Expenditures of the Federal Awards (SEFA) page of Form SF-SAC, if applicable: (1) whether the program is novel coronavirus 2019 (COVID-19) relief assistance (see list below of COVID-19 programs); and (2) the subprogram ALN alpha.

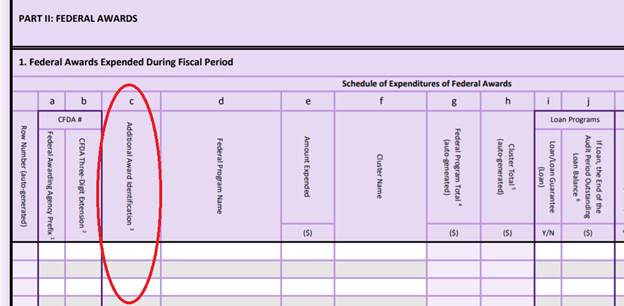
*Action Requested:* On page 2 of the Form SF-SAC,[[3]](#footnote-3)[3] under “Part II: FEDERAL AWARDS” in the chart labeled “Schedule of Expenditures of Federal Awards” under column c with the heading “Additional Award Identification” include the phrase “COVID-19” if the program is considered COVID-19 assistance).  Then place a comma (,) after COVID-19 and include the full ALN number and alpha character (A, B, C, etc.) (see Example 1 below).

[OMB’s instructions to auditees in the FY 2020 Compliance Supplement instructed auditees to include COVID-19 in Column c (see 2020 Compliance Supplement Appendix VII beginning on page 8-VII-2)](https://www.whitehouse.gov/wp-content/uploads/2020/08/2020-Compliance-Supplement_FINAL_08.06.20.pdf).

Additionally, if the program is not considered a “COVID-19” program, include the full ALN and alpha character in column c (see Example 2).

All Part IDEA 611, IDEA 619, and IDEA Part C programs, should follow *“example 2”* in the guidance below when completing the cover page in Form SF-SAC for the Schedule of Expenditures of the Federal Awards (SEFA).  For clarification, both regular IDEA allocations and IDEA ARP allocations would not be considered “COVID-19 programs” as covered under *“example 1*”.

Figure: The box to include this information on the SEFA is circled in the figure below:



Example 1: A grantee listing the program “Higher Education Emergency Relief Fund – Student Aid Portion” (ALN 84.425E) on the SEFA would complete the SEFA in the following manner highlighted in yellow:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | a | b | c | d |
| Row Number (auto generated) | Federal Awarding Agency Prefix | CFDA Three-Digit Extension | Additional Award Identification | Federal Program Identification |
| 1 | 84 | 425 | COVID-19, 84.425E | Education Stabilization Fund |

Note: Please note the inclusion of “COVID-19” in column c since the Higher Education Emergency Relief fund (HEERF) is considered a COVID-19 relief program.

Example 2: A grantee listing the program “Title I Grants to Local Educational Agencies” (ALN 84.010A) on the SEFA would complete the SEFA in the following manner highlighted in yellow:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | a | b | c | d |
| Row Number (auto generated) | Federal Awarding Agency Prefix | CFDA Three-Digit Extension | Additional Award Identification | Federal Program Identification |
| 1 | 84 | 010 | 84.010A | Title I Grants to Local Educational Agencies |

*Effective Date:* This guidance is effective for all single audit submissions that include Department programs on or after **Monday, August 9, 2021**. The Department may ask grantees that submit Single Audits on or after this date that do not follow these guidelines to resubmit their Form SF-SAC so the Department might better identify grantee subprogram expenditures by ALN alpha.

**DEPARTMENT OF EDUCATION COVID-19 PROGRAMS**

Assistance Listing Number and Alphabetic Character 
Name
84.425A Education Stabilization Fund–State Educational Agency (Outlying Areas)
84.425B Discretionary Grants: Rethink K–12 Education Models Grants
84.425C Governor’s Emergency Education Relief Fund
84.425D Elementary and Secondary School Emergency Relief Fund
84.425E Higher Education Emergency Relief Fund–Student Aid Portion
84.425F Higher Education Emergency Relief Fund–Institutional Portion
84.425G Discretionary Grants: Reimagining Workforce Preparation Grants
84.425H Education Stabilization Fund–Governors (Outlying Areas)

84.425J Higher Education Emergency Relief Fund–Historically Black Colleges and Universities

84.425K Higher Education Emergency Relief Fund–Tribally Controlled Colleges and Universities
84.425L Higher Education Emergency Relief Fund–Minority Serving Institutions

84.425M Higher Education Emergency Relief Fund–Strengthening Institutions Program

84.425N Higher Education Emergency Relief Fund–Fund for the Improvement of Postsecondary Education Formula Grant

84.425P Higher Education Emergency Relief Fund–Institutional Resilience and Expanded Postsecondary Opportunity

84.425Q Higher Education Emergency Relief Fund–Proprietary Institutions Grant Funds for Students
84.425R Emergency Assistance for Non-Public Schools



If you have more questions, we recommend you confer with fiscal colleagues who are responsible for completing the SF-SAC for your agency.

1. [1] Previously known as Code of Federal Domestic Assistance (CFDA), e.g., 84.425E (Higher Education Emergency Relief Fund (HEERF)-Student Aid Portion). [↑](#footnote-ref-1)
2. [2] This memo does not apply to Department for-profit grantees, foreign public grantees, or foreign organization grantees that do not submit single audits to the Federal Audit Clearinghouse (FAC). [↑](#footnote-ref-2)
3. [3] An example Form SF-SAC is [available here in the FAC instructions](https://nam02.safelinks.protection.outlook.com/?url=https%3A%2F%2Ffacides.census.gov%2FFiles%2F2019-2021%2520Checklist%2520Instructions%2520and%2520Form.pdf&data=04%7C01%7CTina.Pablo-Long%40k12.wa.us%7Ca820a3b66f724fa391b208d960c5b956%7Cb2fe5ccf10a546feae45a0267412af7a%7C0%7C0%7C637647224623646827%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=ERfN%2FxUvUfvTF7KfPtoUbo4bEJAOx8P%2FRDRB4W20mF8%3D&reserved=0) and the page referenced is PDF page 16. [↑](#footnote-ref-3)