



WILLIAM McNAMARA
COMPTROLLER

Commonwealth of Massachusetts

OFFICE OF THE COMPTROLLER

ONE ASHBURTON PLACE, 9TH FLOOR
BOSTON, MASSACHUSETTS 02108
(617) 727-5000
MACOMPTROLLER.ORG



MEMORANDUM

To: Chief Fiscal Officers and GAAP Liaisons
From: Pauline Lieu, Assistant Comptroller / Chief Financial Reporting Officer
Date: July 9, 2026
Subject: Fiscal Year 2026 (as of June 30, 2026) Schedule of Expenditures of Federal Awards (SEFA) - COVID-19 identification classification; Research and development (R&D) grants spending; and non-cash federal assistance

Office of the Comptroller Fiscal Year Memo FY#2026-24

Executive Summary

The Schedule of Expenditures of Federal Awards (SEFA) is the basis for the annual Single Audit, as required by Subpart F (Audit Requirements) of [Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#) (the Uniform Guidance – April 22, 2024).

The reporting deadline is Monday, August 17, 2026.

The following departments / agencies are excluded from these FY2026 SEFA special requests:

- Massachusetts Bay Transportation Authority (MBTA)
- Massachusetts School Building Authority (SBA)
- Teachers Retirement Board (TRB)
- University of Massachusetts (UMS)
- The Massachusetts School Building Authority (MSCBA)
- State Universities: Bridgewater State University (BSC), Framingham State University (FRC), Fitchburg State University (FSC), Massachusetts College of Art and Design (MCA), Massachusetts Maritime Academy (MMA), Massachusetts College of Liberal Arts (NAC), Salem State University (SSA), Worcester State University (WOR), and Westfield State University (WSC))

- State Colleges: Berkshire Community College (BCC), Bunker Hill Community College (BHC), Bristol Community College (BRC), Cape Cod Community College (CCC), Greenfield Community College (GCC); Holyoke Community College (HCC), Massasoit Community College (MAS), Mass Bay Community College (MBC), Middlesex Community College (MCC), Mount Wachusett Community College (MWC), Northern Essex Community College (NEC), North Shore Community College (NSC), Quinsigamond Community College (QCC), Roxbury Community College (RCC), and Springfield Technical Community College (STC)

1. **COVID-19 programs identification - due date Monday, August 17, 2026**

As a result of the COVID-19 pandemic, many new federal programs have been established and funding has been added to existing federal programs from the following Acts:

- Coronavirus Preparedness and Response Supplemental Appropriations Act
- Families First Coronavirus Response Act
- Coronavirus Aid, Relief, and Economic Security Act (CARES Act)
- Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)
- American Rescue Plan Act (ARPA)

Funding arising from these sources, both to new and existing programs, is referred to as “COVID-19” funding in the SEFA. To maximize the transparency and accountability of COVID-19 related award expenditures, [the Office of Management and Budget memoranda M-20-26](#) (June 18, 2020) instructed recipients and subrecipients to separately identify the COVID-19 Emergency Acts expenditures on the SEFA - on a separate line by Assistance Listing Number (ALN) with “COVID-19” as a prefix to the program name. The Office of the Comptroller (CTR) utilizes Mosaic subfunds - ARPA and COVD to identify the “COVID-19” spending, except for ALN # 21.027 (Coronavirus State and Local Fiscal Recovery Funds Expenditures). Please see “Other Audit Advisories” Appendix XI of Part 8 in the [2025 Compliance Supplement](#) (November 2025) *, for detail.

Please note that the Executive Office of Administration and Finance manages [the ALN# 21.027 \(Coronavirus State and Local Fiscal Recovery Funds\)](#) spending information.

REQUEST: If your department has COVID-19 program spending (excluding ALN # 21.027) that was **NOT** reported under subfund ARPA/COVD during FY2026, please report the following spending detail information to CTR by the due date noted above for the ALN, the appropriation number(s), fund number(s), transaction ID and other necessary information to locate the spending in Mosaic.

Research and Development (R&D) - due date Monday, August 17, 2026

The federal government sponsors research and development (R&D) activities under a variety of types of awards, most commonly grants, cooperative agreements, and contracts, to achieve the objectives agreed upon between the federal awarding agency and the non-federal entity. The types of R&D conducted under these awards vary widely.

As defined in 2 CFR section 200.1, Research and Development, “research” is a systematic study directed toward fuller scientific knowledge or understanding of the subject studied. “Development” is the systematic use of knowledge and understanding gained from research directed toward the production of useful materials, devices, systems, or methods, including design and development of prototypes and processes. R&D spending is reported under “R&D Cluster” in the SEFA. Please see “Research and Development Programs” of Part 5, page 5-2-1 in the [2025 Compliance Supplement](#)* for detail.

REQUEST: If your department had R&D grants spending during FY2026, please provide the following information to CTR by the due date noted above for the SEFA spending detailed information with the ALN, along with the appropriation number(s), fund number(s), transaction ID, object code and other necessary information to locate the spending in Mosaic.

1. Non-cash federal assistance - due date Monday, August 17, 2026

What _____ is _____ that Federal non-cash assistance, such as free rent, food commodities, donated property, or donated surplus property, must be valued at fair market value at the time of receipt or the assessed value provided by the federal agency.

REQUEST: If your department received non-cash federal assistance NOT reported in Mosaic in FY2026, please provide CTR with the value of the non-cash federal assistance along with the ALN # by the due date noted above.

Should you have questions please contact me at pauline.lieu@mass.gov, or Nana Law at nana.law@mass.gov. Thank you.