

# SEFA Workbook Guidance



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*Department of Financial Services, Division of Accounting & Auditing*

It is important to utilize the SEFA Instructions located within the SEFA Workbook while using this SEFA Workbook Guidance. The Instructions provide more information regarding the overall involvement of completing the SEFA Form. This Guidance will assist you in specifically completing the SEFA Data Tab.

	A	B	C	D	E	F	G	H	I	J	K	L
1	1. OLO	2. FEIN	3. UEI Number	4. Assistance Listing Number	5. ARRA	6. COVID-19	7. ARP	8. Federal Awarding Agency	9. Assistance Listing Program Title	10. Research & Development	11. Loans & Loans Guaranteed	12. Source Funding (D, I, or)
2		Must be 6-digit Entity's number										
3												
4												
5												
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34												

Column 1. OLO. This is a required column and must be completed for each entry. Provide the 6-digit Operating Level Organization (OLO) for the entity.

2		
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12		
13		
14		
15		
16		
17		
18		
19		

Must be 6-digit Entity's number



Column 3. UEI. This is a required column and must be completed for each entry. Provide the entity's Unique Entity identifier used for the Federal award application. Do not use dashes or spaces. Only enter the 12-digit alphanumeric entity ID.

	A	B	C	D	
1	1. OLO	2. FEIN	3. UEI Number	4. Assistance Listing Number	5
2					
3					
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20					
21					











Column 8. Federal Awarding Agency. No entry necessary. Column 8 will be populated when Column 4 (Assistance Listing) is entered. This column must populate to ensure an active Federal Awarding Agency was used. If this column does not populate when the Assistance Listing number is entered in column 4, please verify the Assistance Listing number in the historical index located on the <https://www.sam.gov> website. Once the Assistance Listing number is verified, please notify DFS. If you have problems with this column not populating, or with verifying the Assistance Listing number, please contact DFS @ (850) 413-5511 or [financialreporting@myfloridacfo.com](mailto:financialreporting@myfloridacfo.com).

G	H	I
7. ARP <input type="text"/>	8. Federal Awarding Agency <input type="text"/>	9. Assistance Listing Program Title <input type="text"/>



**Column 10. Research & Development.** This is a required column and must be completed for each entry. If expenditures reported were for Research & Development, check “Y” from the drop-down box. Otherwise, you must check “N”. If an entity checks “Y” for R&D, Column 14 is required.

**Note:** All grants awarded by National Science Foundation awards (47.XX) that were issued on or after January 14, 2013, must be reported on the SEFA as R&D.

	10. Research & Development	11. Loans & Loans Guaranteed	12. Source of Funding (D, I, or T)	13. If Source of Funding (Column 10) is Indirect (I) or a Transfer (T), you must provide the Pass-Through Grantor or State of Florida Entity Name
	N			
	Y			
	<input type="text" value=""/>			
	<div data-bbox="726 922 984 1101" style="border: 1px solid black; padding: 5px; background-color: #ffffcc;">                     Select "Y" if expenditures were in the Research &amp; Development Cluster. Otherwise select "N".                 </div>			


**Column 11. Loans & Loans Guaranteed.** This is a required column and must be completed for each entry. If expenditures reported were for either Loans or Loans Guaranteed, check “Y” from the drop-down box. Otherwise, you must check “N”. In most cases, this column will tie to what is reported in the Loans Tab. In order for an award to be defined as a loan, it must be received as such from the federal government. An award later distributed as a loan will not be considered a loan or loan guarantee for SEFA reporting purposes CFR, Section(b) §200.502.

I	J	K	L	
g Program Title	10. Research & Development	11. Loans & Loans Guaranteed	12. Source of Funding (D, I, or T)	13. If Sour Indirect (I) provide th State of F
		Y		
		N		

Select "Y" if you received any Loans or Loans Guaranteed. Otherwise select "N".



**Column 13. Pass-Through Grantor or State of Florida Entity Name.** This column is required for Sources of Funding I and T. The Pass-Through Grantor or State of Florida Entity Name is the name of the organization from which you received the Federal funds. Do not use abbreviations and submit the official title of the awarding entity for statewide consistency purposes. Past examples are available on the Pass-through Grantors tab within the SEFA Workbook. Titles must be in proper format (e.g. University of Florida, Florida Department of Financial Services).

L	M	N
<b>12. Source of Funding (D, I, or T)</b>	<b>13. If Source of Funding (Column 10) is Indirect (I) or a Transfer (T), you must provide the Pass-Through Grantor or State of Florida Entity Name</b>	<b>14. Award Number (Required for Indirect Grants, Assistance Listing Number XX.UNK, and R&amp;D, ARRA, ARP and COVID-19 awards)</b>
D		
I	Aquilus Pharmaceuticals	
T	Florida Fish and Wildlife Conservation Commission	 (Ctrl)

If Source of Funding (Column 9) is Indirect (I) or a Transfer (T), then you must provide the Pass-Through/Grantor or State Entity Name (Column 10).

**Column 14. Award Number.** This column is required for Indirect Awards, Assistance Listing No. XX.UNK entitled “Other Federal Awards”, Research and Development Awards, and ARRA awards. The Award Number required for Indirect awards should be provided by the grantor or pass-through entity and can be a grant/contract number. Assistance No.’s XX.UNK are entitled “Other Federal Awards.” “Other Federal Awards” are considered those awards in which an Assistance Listing No. is not available. If you have any questions regarding “Other Federal Awards” and their corresponding award numbers, please contact DFS at (850) 413-5511 or [financialreporting@myfloridacfo.com](mailto:financialreporting@myfloridacfo.com). “Research and Development” awards must have an accompanying grant/award number reported. The Award Number required for ARRA awards must be the number that was provided to the recipient upon receiving the ARRA funding.

N	O	P	
<b>14. Award Number</b> (Required for Indirect Grants, Assistance Listing Number XX.UNK, and R&D, ARRA, ARP and COVID-19 awards)	<b>15. Total Expenditures</b> (round to 0)	<b>16. Subgranted to State of Florida Entities</b> (round to 0)	<b>17. Su Non-S Entity</b>
<div data-bbox="751 932 1125 1195" style="border: 1px solid black; background-color: #ffffcc; padding: 5px;">           This column is REQUIRED for all:            - Indirect awards (I)            - Awards considered "Other Federal Awards" coded as CFDA No. XX.UNK            - Research and Development            - Awards pertaining to ARRA            - Awards related to COVID-19 Funding         </div>			



**Column 15. Total Expenditures.** This column is required for each entry. Provide the amount of the Federal share of project expenditures, including amounts sub granted for the current fiscal year. The amount of expenditures should be determined in accordance with generally accepted accounting principles and as defined in CFR Section §200.502. Noncash assistance programs and Federal loan and loan guarantee programs administered by the State of Florida entity should be included in the information provided. Federal noncash assistance should be valued at fair market value at the time of receipt or the assessed value provided by the Federal agency. Loan and loan guarantees should be valued as outlined in CFR, Section §200.63. Only include expenditures for the current fiscal year. Note: Round to zero, no negative expenditures should be reported on the SEFA form. A State of Florida entity that made payments of a contractual nature to another State entity is to include these amounts as part of the total expenditures (column 15) of their SEFA Workbook. The entity that received payments of a contractual nature from another State of Florida entity should not record these payments on their SEFA Workbook.

L	M	N
<b>12. Award Number</b> (Required for Indirect Grants, CFDA No. XX.UNK, and Research & Development and ARRA awards)	<b>13. Total Expenditures</b> (round to 0)	<b>14. Subgranted to State of Florida Entities</b> (round to 0)
	1,000	
Grant 12345		
TEXAS123	8,000	
Grant XYZ	9,000	
Grant ABC	10,000	
	11,000	
UM12345	12,000	
GMD987	13,000	
	14,000	
	15,000	
DFS12345	16,000	
DOE12345	17,000	

-Only current year  
 Federal Expenditure -  
 No negative amounts  
 -Round to 0





Column 18. Agency Identifier. Provide the agency identifier (i.e. an agency identifying number) used to track the award information within the agency.

P	Q	R	S
<b>16. Subgranted to State of Florida Entities (round to</b> ▾	<b>17. Subgranted to Non-State of Florida Entities (round to</b> ▾	<b>18. Agency Identifier</b> ▾	<b>19. Cluster Name</b>
		12345	Non Cluster:
		XXXXXX	Non Cluster:
		ABX	Non Cluster:
		Grant500	Non Cluster:
			Non Cluster:
			Non Cluster:
			Non Cluster:
			Non Cluster:
			Non Cluster:
			Non Cluster:

Columns 19, 20, 21, 22, 23, and 24 are auto populated columns. These columns were added to ensure that DFS is capturing SEFA reporting requirements on the front end.

S	T	U	V	W	X
19. Cluster Name	20. Grant Number w/ ARRA	21. Grant Number w/ COVID-19	22. Grant Number w/ ARP	23. R&D Assistance Listing Conversion	24. Total SEFA Expenditures (no double reporting)
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0
Non Cluster:	0	0	0	0.000	0

- **19. Cluster Name.** This field will auto-populate based on the data entered in Column 4, matching the Assistance Listing # entered in Column 4 to the data found in the Cluster Info tab.
- **20. Grant Number w/ARRA.** This field will auto-populate based on the data entered in Column 5 and Column 14, matching the award number entered in Column 14 to any ARRA awards.
- **21. Grant Number w/COVID-19.** This field will auto-populate based on the data entered in Column 6 and Column 14, matching the award number entered in Column 14 to any COVID-19 awards.
- **22. Grant Number w/ARP.** This field will auto-populate based on the data entered in Column 7 and Column 14, matching the award number entered in Column 14 to any ARP awards.
- **23. R&D CFDA Conversion.** This field will auto-populate based on the data entered in Column 4 and Column 10, matching the prefix for the Assistance Listing # entered in Column 4 and creating “.RD” for any awards that are marked as “Y” for R&D within Column 10.
- **24. Total SEFA Expenditures (no double reporting).** This amount will reflect the true Total SEFA Expenditures by subtracting Column 16 from Column 15. This ensures that no double reporting of sub-granted awards occurs.

# Resources

- Bureau of Financial Reporting
  - (850) 413-5511
  - [financialreporting@myfloridacfo.com](mailto:financialreporting@myfloridacfo.com)
- [DFS-A1-1830 SEFA Form with Instructions](#)
- [Assistance Listings \(CFDA\)](#)
- Federal Regulations
  - [2 CFR, §200.63 Loan](#)
  - [2 CFR, §200.330 Subrecipient and contractor determinations](#)
  - [2CFR, §200.331 Requirements for pass-through entities](#)
  - [2CFR, §200.400 Cost Principles Policy Guide](#)
  - [2 CFR, §200.501 Audit Requirements](#)
  - [2 CFR, §200.502 Basis for determining Federal awards expended](#)
  - [2 CFR, §200.510 Financial Statements](#)
  - [31 U.S.C. Ch. 75 § 7502 Requirements for Single Audits](#)
  - [Compliance Supplement](#)