

SEFA Workbook Guidance



Revised June 2024

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 workbook. 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 O)
2												
3		Must be 6-digit Entity's number										
4												
5												
6												
7												
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32												
33												
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.

A	B	C
1. OLO <input type="text"/>	2. FEIN <input type="text"/>	3. UEI Number <input type="text"/>

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					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					

Must be 12-digit number

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 federalreporting@myfloridacfo.com.

G	H	I
7. ARP <input type="text"/>	8. Federal Awarding Agency	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 and 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="730 922 982 1101" style="border: 1px solid black; padding: 5px; background-color: #ffffcc;"> Select "Y" if expenditures were in the Research & Development Cluster. Otherwise select "N". </div>			

Column 12. Source of Funding. This is a required column and must be completed for each entry. Indicate the source of the awards:
D - A direct award is an award received directly from a federal agency and should be coded with a “D”.
I - An indirect award (pass-through) is an award received from a non-federal entity such as a corporation, district school board, local government, out-of-state governmental entity, or a nonprofit organization, and should be coded with an “I”. For every indirect award, columns 11 and 12 are required.
T - An award involving a transfer from a state of Florida entity to a state of Florida entity (i.e., state agencies, universities, and colleges) should be coded with a “T”. Column 11 is required for all transfers (“T”).

L	M	N
12. Source of Funding (D, I, or T) <input type="text"/>	13. If Source of Funding (Column 12) is Indirect (I) or a Transfer (T), you must provide the Pass-Through Grantor or State of Florida Entity Name <input type="text"/>	14. Award Number (Required for Indirect Grants, Assistance Listing Number XX.UNK, RLF, R&D, ARRA, ARP and COVID-19 awards) <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

D - Directly from Fed Awarding Agency
I - Indirectly from pass-through entity (non-state entity)
T - Transfer State Agency to State Agency

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
12. Award Number (Required for Indirect Grants, CFDA No. XX.UNK, and Research & Development and ARRA awards)	13. Total Expenditures (round to 0)	14. Subgranted to State of Florida Entities (round to 0)
	1,000	
Grant 12345		
TEXAS123	7,000	
Grant XYZ	8,000	
Grant ABC	9,000	
	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 17. Subgranted to Non-State of Florida Entities. Provide the amount included in column 13 that was provided (“subgranted”) to “Non- State of Florida entities”. Indicate the portion of expenditures determined to represent amounts subgranted to sub-recipients (not contractors) that were non-state of Florida entities. This should include only those federal awards provided pursuant to a sub-recipient relationship. It should not include federal awards provided pursuant to a contractor relationship. See CFR, Section §200.330 for guidance on determination of sub-recipient and contractor relationships. An award to a sub-recipient may include noncash assistance (e.g., equipment). The entity providing the subgrant is required to maintain documentation to support the reported subgrant expenditures, including subgrantee name(s) project/award numbers; and amounts awarded. All supporting documentation should be readily available upon request. Note: Round to zero, no negative expenditures should be reported on the SEFA form. The sum of columns 16 and 17 should not have an amount greater than the amount of total expenditures (column 15).

O	P	Q	R	
15. Total Expenditures (round to 0) <input type="text"/>	16. Subgranted to State of Florida Entities (round to 0) <input type="text"/>	17. Subgranted to Non-State of Florida Entities (round to 0) <input type="text"/>	18. Agency Identifier <input type="text"/>	19. Cluster Name
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:

-Only current year Federal Expenditures
-No negative amounts

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
16. Subgranted to State of Florida Entities (round to <input type="text"/>)	17. Subgranted to Non-State of Florida Entities (round to <input type="text"/>)	18. Agency Identifier <input type="text"/>	19. Cluster Name
		12345	Non Cluster:
		XXXXXX	Non Cluster:
		ABX	Non Cluster:
		Grant500	Non Cluster:
			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 number 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 number 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
 - federalreporting@myfloridacfo.com
- [DFS-A1-1830 SEFA Form with Instructions](#)
- [Assistance Listings](#)
- 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](#)