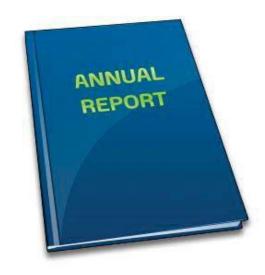# SEFA Workbook Guidance
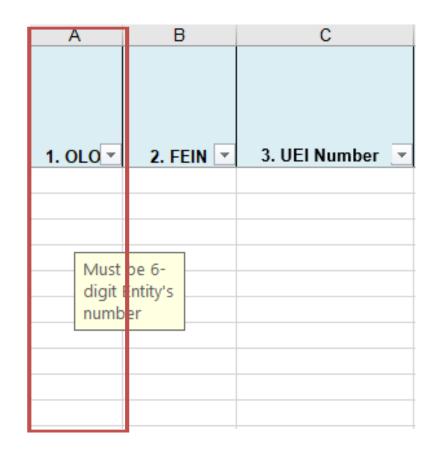
Department of Financial Services, Division of Accounting & Auditing

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

Must be 6-digit Entity's number

SEFA Data | Noncash | Loan | Reconciliation | Checklist | Review Status | State Entities | Pass-through Grantor Name | Instructions | Definitions

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 ▾	2. FEIN ▾	3. UEI Number ▾
Must be 6-digit Entity's number		

Column 2. FEIN. This is a required column and must be completed for each entry. Provide the entity's Federal Employer Identification Number (FEIN). Do *not* use dashes or spaces. Only enter the 9-digit 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.

Column 4. Assistance Listing No. This is a required column and must be completed for each entry. When column 4 is entered, columns 6 and 7 will be populated using Excel formulas. Provide the assistance listing number assigned to the federal program. All awards must be itemized and reported at the grant level. If an award number is unknown, please use the federal awarding agency prefix XX.UNK as the assistance listing number. These are typically used for awards that no longer have an active assistance listing number.

D	E	F	G	H	I
4. Assistance Listing Number	5. ARRA	6. COVID-19	7. ARP	8. Federal Awarding Agency	9. Assistance Listing Program Title

Column 5. ARRA. This is a required column and must be completed for each entry. For all ARRA funded expenditures, please check "Y" and complete column 14. Otherwise, you must check "N".

D	E	F	G	H
4. Assistance Listing Number	5. ARRA	6. COVID-19	7. ARP	8. Federal Awarding Agency

Column 6. COVID-19. This is a required column and must be completed for each entry. For all COVID-19 funded expenditures, please check "Y" and complete column 14.   Otherwise, you must check "N".

D	E	F	G	H
4. Assistance Listing Number	5. ARRA	6. COVID-19	7. ARP	8. Federal Awarding Agency

Column 7. ARP. This is a required column and must be completed for each entry. For all ARP funded expenditures, please check "Y" and complete column 14.   Otherwise, you must check "N".

D	E	F	G	H	
4. Assistance Listing Number	5. ARRA	6. COVID-19	7. ARP	8. Federal Awarding Agency	

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	8. Federal Awarding Agency	9. Assistance Listing Program Title

Column 9. Assistance Listing Program Title. No entry necessary. Column 9 will be populated when column 4 is entered. This column must populate to ensure an active assistance listing program title 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 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	8. Federal Awarding Agency	9. Assistance Listing Program Title

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				

Select "Y" if expenditures were in the Research & Development Cluster. Otherwise select "N".

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.

Note: If you are reporting a NEW loan or a loan that in previous years you did NOT report please contact the SEFA coordinator and let them know the ALN for the newly reported loan so they can add it to the Masterfile, ensuring all loan ALN's are reported on the SEFA. Also, your agency MUST provide a paragraph for Note 4 of the SEFA containing the information for your loan, this must also be submitted to the SEFA coordinator when your workbook is submitted.

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").

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).

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 granter or pass-through entity and can be a grant/contract number. Assistance number's XX.UNK are entitled "Other Federal Awards." "Other Federal Awards" are considered those awards in which an assistance listing number 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 federalreporting@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. Revolving Loan Funds (RLF)-any awards related to a RLF must have an award number reported. If there are multiple lines with the same award number please enter a -1, -2, -3 etc. sequence behind the award number.

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.

Column 16. Subgranted to State of Florida Entities. Provide the amount of expenditures of federal funds (included in column 13) that was provided to other state of Florida entities (i.e., state agencies, universities and colleges) to carry out part of a federal award. A subgrant may include noncash assistance (e.g., equipment). The sum of columns 16 and 17 should not have an amount greater than the amount of total expenditures (column 15). Note: Round to zero, no negative expenditures should be reported on the SEFA form. A state of Florida entity that provided a subgrant of federal funds to another state entity is to record the expenditure as part of the total expenditures(column 15) and as part of the total sub granted to state of Florida entities (column 16). A state of Florida entity that received a subgrant of federal funds from another state entity is to record the expenditure of Federal funds as part of the total expenditures (column 15) of the SEFA for the fiscal year when the funds are expended. Mark these items with a "T" in column 12 to indicate that the source of funds was a transfer of funds between state entities.

The pass-through entity should maintain supporting documentation for each sub-award to identify the entity that received the funds and the project/award numbers and reported expenditures. All supporting documentation described above should be made available upon request. See CFR, Section §200.330 for guidance on the determination of subrecipient and contractor relationships.

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)	16. Subgranted to State of Florida Entities (round to	17. Subgranted to Non-State of Florida Entities (round to	18. Agency Identifier	19. Cluster Name
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
	-Only current year Federal Expenditures -No negative amounts			Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:
				Non Cluster:

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 (▾	17. Subgranted to Non-State of Florida Entities (round to (▾	18. Agency Identifier ▾	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	20. Grant Number w/ ARRA	21. Grant Number w/ COVID-19	22. Grant Number w/ ARP	23. R&D Assistance Listing Conversio	24. Total SEFA Expenditures (no double reporting)
		T	U	V	W	X
19. Cluster Name						
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 column14 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