Updated 08/18/2020

**Background:**

Pursuant to 2 CFR 200.510(b), the State must prepare a schedule of expenditures of federal awards (SEFA). This schedule must list individual federal programs by federal agency, provide the cluster name of federal programs if applicable, identify the name of the pass-through entity if an award is received indirectly, include the total amount of expenditures by federal program, and include the total amount provided to subrecipients for each federal program.

To assist in gathering this information the SCO has developed the attached “*Agency SEFA Workbook*” to assist agency staff in accurately gathering and reporting this required information. The below instructions will detail the inputs required in each column of the *Agency SEFA Workbook*

**Detailed Instructions for completing the *Agency SEFA Workbook*:**

\* = *This field is required*

*Header Information (Cell Reference F4 through F12)*

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| --- | --- |
| **Cell** | **Description and Instructions** |
| F4.\* | **Agency BU**  Using the dropdown menu, select the submitting agency’s STAR Business Unit. If submitting for multiple business units, such as attached agencies that administered federal awards, select the parent agency’s business unit. |
| F5.\* | **State Agency Name**  Based on the agency business unit selected in cell F4, the state agency’s name will be displayed in cell F5. Confirm that this information is correct. |
| F6.\* | **Agency Employer Identification Number (EIN)**  Enter your agency's Employer Identification Number (EIN) which is the nine-digit taxpayer identification number assigned by the Internal Revenue Service. This should be the same EIN your agency uses when applying for federal grant funding. If you are submitting for multiple agencies, enter “Multiple” in cell F6 and complete the “Multiple EIN-DUNS” sheet within the Excel workbook. |
| F7.\* | **Agency Data Universal Numbering System (DUNS) Number**  Enter your agency's Data Universal Numbering System (DUNS) number, which is the unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B). This should be the same DUNS your agency uses when applying for federal grant funding. If you are submitting for multiple agencies, enter “Multiple” in cell F7 and complete the “Multiple EIN-DUNS” sheet within the Excel file. |
| F8.\*  F9.\*  F10.\* | **Agency Preparer Contact Information**  Using cells F8, F9 and F10 enter the name, phone number, and email address of the agency representative that is completing the agency SEFA submission. Should the SCO have questions on your agency’s submission this contact person will be contacted. |
| F11.\* | **10% De Minimis Indirect Cost**  The 10% de minimis indirect cost rate is a federally recognized rate that non-Federal entities may use to recover allowable indirect costs on grants or cooperative agreements. Using the “Yes” or “No” drop down menu, indicate whether your agency accepts the federal 10% de minimis indirect cost rate. For more information, refer to 2 CFR 200.414 (f). |

*Federal Award Information (Cell Reference A17 through AF3000)*

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| **Col.** | **Description and Instructions** |
| A.\* | **State Agency Business Unit – Administering State Agency**  Using the dropdown menu, select the state agency’s STAR business unit that administered the federal award. |
| B. | **Agency Name – Administering State Agency**  Based on the entry in column A, column B will fill in the name of the state agency that administered the federal award. Verify this information is correct. |
| C.\* | **Federal Awarding Agency Prefix**  Most Federal programs are listed in the Catalog of Federal Domestic Assistance (CFDA). Enter in column C the first two digits of the CFDA number. The CFDA prefix identifies the Federal awarding agency. If the Federal awarding agency prefix is not available enter “N/A” in column C and complete columns E and K to identify the federal awarding agency. A listing of federal agency numbers is available within the federal clearinghouse IDES instructions (link in the reference section of this document).  Note: If copying information from another Excel workbook, the federal awarding agency prefix must be formatted in the *TEXT* format. This formatting, along with the formatting in column B is needed for functionality within the *Agency SEFA Workbook* to function properly. To paste a listing of values in TEXT format use the Ctrl + Alt + V functionality within Excel. Alternatively, to ensure formatting is correct, select the federal awarding agency prefix from the dropdown menus available within column C. |
| D.\* | **CFDA Three-Digit Extension**  If the Federal program is listed in the CFDA, enter the last three digits of the CFDA number in column D. The period (“.”) from the CFDA number is automatically assumed and should not be entered. If the CFDA Three-Digit Extension is not available enter “N/A” in column D and complete column E. A listing of Federal assistance numbers is available on beta.sam.gov (link in the reference section of this document).  Note: If copying information from another Excel workbook, the federal awarding agency prefix must be formatted in the *TEXT* format. This formatting, along with the formatting in column C is needed for functionality within the *Agency SEFA Workbook* to function properly. To paste a listing of values in TEXT format use the Ctrl + Alt + V functionality within Excel. Alternatively, to ensure formatting is correct, select the federal awarding agency prefix from the dropdown menus available within column D. |
| E. | **Additional Award Identification**  Enter other data used to identify the award which is not a CFDA number (columns C and D). An example of other data would include: Program Year, Contract Number, State Issued Numbers, etc. Column E must be completed if either column C (federal awarding agency prefix) or column D (CFDA Three-Digit Extension) are marked as “N/A.” If a valid CFDA number has been entered, this field is optional. |
| F. | **Federal Awarding Agency Name**  This column will auto populate based on the value selected in column C (federal awarding agency prefix). |
| G. | **Official Federal (CFDA) Program Title**  This column will auto populate based on the value selected in columns C and D. If an invalid combination is selected in columns C and D, or if ‘N/A’ is entered into those columns, “Unknown/Expired CFDA – Complete Column K” will populate within column G. Double-check the entered values within columns C and D.  If you are confident that the CFDA value entered in columns C and D is correct, yet column G indicates that the title is not valid, then Column K will need to be completed. |
| H\*. | **Research and Development Cluster?**  Indicate whether the federal program is part of the Research and Development (R&D) cluster by selecting Yes (“Y”) or No (“N”) from the drop-down menu. Federal programs within the R&D cluster are typically administered by the University of Wisconsin System. Per the Compliance Supplement there is not a listing of R&D clustered CFDA numbers, rather the designation of a program being considered part of the R&D cluster is based upon the substance of the program. |

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| I\*. | **Student Financial Aid Cluster?**  Indicate whether the federal program is part of the Student Financial Aid (SFA) cluster by selecting Yes (“Y”) or No (“N”) from the drop-down menu. Federal programs within the SFA cluster are typically administered by the University of Wisconsin System.  The individual federal programs that comprise a cluster can be verified in the OMB Compliance Supplement, Part 5 (link in the reference section of this document). |
| J. | **Other Individual Cluster Name**  If the federal program is not part of the R&D or SFA cluster, but is part of another individual cluster this cluster name will populate in column J based on the entries in columns C and D. If the federal program is not part of another individual cluster the value of “Not an Other Cluster” will populate in column J.  The individual federal programs that comprise a cluster can be verified in the OMB Compliance Supplement, Part 5 (link in the reference section of this document). |
| K. | **Title Provided in Program/Grant Documents**  If the CFDA Three-digit extension is unknown, or, there is not an official federal CFDA program title (column G), this column must be completed to identify the name of the federal program and federal awarding agency. |
| L\*. | **ARRA (American Recovery and Reinvestment Act)?**  **COVID-19 (Coronavirus Supplemental Federal Funding)?**  Portions of a federal program funded through ARRA *must* be reported on a separate line within the workbook. ARRA funding needs to be separately reported on the statewide SEFA. Designate “ARRA” if ARRA funding is the source of funding for the federal program.  In accordance with the compliance supplement, COVID-19 Emergency Acts funding needs to be separately reported on the statewide SEFA. This requirement applies to both the portion of existing federal programs funded by COVID-19 Emergency Acts, as well as new COVID-19 only programs. Designate “COVID-19” if COVID-19 Emergency Acts funding was the source of funding for the expenditures related to the federal program. Note that Coronavirus Relief Funds (CRF) are assigned a separate CFDA number, #21.019, and should also be designated as “COVID-19” on the reporting workbook. The “COVID-19” designation should only be used for: (1) portions of a federal program that received *supplement* funding through COVID-19 Emergency Acts and (2) new COVID-19 only programs. Portions of a federal program funded through COVID-19 Emergency Acts *must* be reported on a separate line within the workbook.  If there is no special federal funding for the federal program, select “No” in column L. |
| M\*. | **Source of Funding (D, I, N, or T)**  Use the notations below to select the proper source of funding for the federal award:  **D** – The Federal program funding is received *directly* from a federal agency.  (If “D” is selected; columns P, Q, and R should remain blank)  **I** – The Federal program funding is received from a non-federal (pass-through) entity such as a corporation, local government, out-of-state governmental entity, nonprofit organization, or other institution of higher education (not UW System – this would be a “T” transfer). *Note: Federal funding received from another State of Wisconsin agency should not be included in this category, but instead should be included in category “T.”*  (If “I” is selected columns P and Q must be completed)  **N** – Non-monetary Federal program funding, such as food commodities, property, equipment, food stamps, and/or vaccines.  (If “N” is selected; column K should be completed with additional details on the non-monetary federal program funding)  **T** – The Federal program funding *is received as a transfer from another state agency* or an institution of the UW System. *Note: This category includes transfers from one state agency to another made under a formal subrecipient agreement, as well as other transfers of federal funds between state agencies; but not payments for goods or services made between agencies with federal dollars.*  (If “T” is selected; column R must be completed) |
| N\*. | **Loan/Loan Guarantee**  Pursuant to 2 CFR 200.502(b), federally funded loan and loan guarantees must be disclosed in the SEFA notes, as well as on the SEFA schedule. Use column N to indicate whether the federal program is a loan or loan guarantee by selecting “Y” for Yes or “N” for No. |
| O. | **End of Period Outstanding Loan Balance**  If the federal program is identified as a loan or loan guarantee (“Y” in column N) the end of audit period outstanding loan balance must be disclosed in accordance with 2 CFR 200.502(b). |
| P. | **Pass-Through Entity Name**  If the source of the Federal program funding is indirect (column M = “I”), the pass-through entity must be identified. The pass-through entity is the non-Federal entity that provides a subaward to the state agency. Enter the full name of the pass-through awarding entity, do not use abbreviations.  *Note: For transfers/subrecipient payments received from another state agency, this column should be left blank and the state agency number for the agency that the payment was received from should be entered in column R.* |
| Q. | **Identifying Number Assigned by Pass-Through Entity**  If the source of the Federal program funding is indirect (column M = “I”), enter the identifying number assigned by the pass-through entity. If there is not an identifying number assigned by the pass-through entity enter “N/A” in this field. |
| R. | **State Agency Number**  If the source of the Federal program funding is a transfer from another state agency or institution of the UW System (column M = “T”), the state agency or UW institution from which the funding was transferred must be identified. Use the dropdown menu in column R to select the business unit of the state agency from which the funding was transferred. A listing of state agency and UW institution business units is available on the “State of WI BUs” sheet within the workbook. |
| S. | **Agency Name – Transferred From State Agency**  Based on the selection made in column R, the state agency name will populate. Verify this value is correct. |
| T\*. | **Fiscal Year 2020 Total Expenditures of Federal Funds – Per STAR General Ledger**  Provide the total amount of expenditures charged to the Federal program, *including* amounts sub-granted (transferred) to other state agencies and sub-granted to non-state entities for the period July 1, 2019 through June 30, 2020. This amount should match the STAR General Ledger for the chartfields/project ids utilized in STAR to distinguish the expenditures of the federal award program.  Because the STAR accounts payable subsystem records expenditures in the general ledger based on accounting date and disburses payments based on the payment date, the State is considered to be on an accrual basis of accounting. Expenditures are defined according to 2 CFR 200.34(c) to include:   1. Cash disbursements for direct charges for property (i.e., goods) and services. 2. The amount of indirect expense incurred (i.e., indirect expenses should be included in the total entered in this column). 3. The value of third-party in-kind contributions applied; and, 4. The net increase or decrease in the amounts owed by the non-Federal entity for: 5. Goods and other property received. 6. Services performed by employees, contractors, subrecipients, and other payees; and, 7. Programs for which no current services or performance are required such as annuities, insurance claims, or other benefit payments.   This amount should not include encumbrances. Federal guidance provides that expenditures are to be offset by purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. |
| U. | **FY 2020 Adjustment(s) to General Ledger Expenditures**  If an adjustment to the FY 2020 expenditures amount per the STAR general ledger (column T) is required to correctly report the SEFA reportable expenditures, an adjustment amount should be entered to adjust the expenditures reported per the STAR general ledger.  For example, an agency may discover during reporting and review of their SEFA information that certain expenditures were incorrectly coded to a federal grant project ID and not corrected before fiscal year-end was completed. This column allows agencies to adjust for these general ledger errors to ensure that the total expenditures reported for SEFA are an accurate representation of the proper expenditures incurred by each federal award program.  For each award that requires an adjustment, please enter a comment (Shortcut: Shift + F2) in the cell to explain why the adjustment is being made. This information will help the SCO during review of agency SEFA submissions. |
| V. | **Subtotal: FY 2020 Adjusted G.L. Expenditures**  This column is a calculated column that adds together the FY 2020 expenditures per the STAR general ledger for an award (column T) and any agency identified adjustments to the FY 2020 expenditures per the STAR general ledger (column U) to arrive at the adjusted general ledger expenditures for SEFA reporting. |
| W. | **FY 2020 Amount Sub-granted to State Agencies**  Provide the total amount included within column V that was provided (sub-granted/transferred) to other state agencies pursuant to a subrecipient relationship. *Do Not* include federal monies provided to another agency of state government pursuant to a contractor relationship (e.g., obtaining goods or services).  Refer to Uniform Guidance section 2 CFR 200.330 for subrecipient and contractor relationship determinations.  State agencies include those cited within Section 02-02 of the Wisconsin Accounting Manual (link provided in the references section of this document), *except* for the following:   * Wisconsin Economic Development Corporation (BU 19200) * Medical College of Wisconsin (BU 25000) * Lower Fox River Remediation Authority (BU 37500) * WI Health and Educational Facilities Authority (BU 44000) * Wisconsin Housing and Economic Development Authority (BU 49000) * University of Wisconsin Hospitals and Clinics (BU 49500)   These five entities have separate single audits completed, when necessary, and are outside the scope of the statewide SEFA.  State agencies also include the separate institutions of the UW System, including:   * UW Colleges (UWCOL) * UW System Administration (UWADM) * UW Eau Claire (UWEAU) * UW Extension (UWEXT) * UW Green Bay (UWGBY) * UW La Crosse (UWLAC) * UW Madison (UWMSN) * UW Milwaukee (UWMIL) * UW Oshkosh (UWOSH) * UW Parkside (UWPKS) * UW Platteville (UWPLT) * UW River Falls (UWRVF) * UW Stevens Point (UWSTP) * UW Stout (UWSTO) * UW Superior (UWSUP) * UW Whitewater (UWWTW) * Wisconsin Humanities Council   Any amounts awarded to one of these institutions is considered a **redistribution** of federal funds within the statewide entity and should be reported as an amount provided to a state agency in column W. |
| X. | **List of State Agencies Amounts were Sub-granted To**  If the agency provided (sub-granted/transferred) amounts to other state agencies or institutions of the UW System (column W is completed), list each transferee agency’s BU to which amounts were provided in column X. If an agency provided (sub-granted/transferred) to more than one state agency or institution of the UW System list each transferee’s agency BU in column X separated by a comma (,).  Individual listing of amounts to each receiving agency is not necessary, this column is used to help the SCO understand the transfer of federal funding between state agencies or institutions of the UW System during central compilation. |
| Y. | **FY 2020 SEFA Reportable Expenditures of Federal Funds**  This column is a calculated column that adds together the FY 2020 adjusted general ledger expenditures (column V) and any ending loan balances (column O), and subtracts the amount sub-granted to other state agencies (column W).  The expenditure amounts in this column will be used in central compilation of the statewide SEFA schedule. |
| Z. | **FY 2020 Amount Sub-granted as Pass-through to a Subrecipient (Non-State Entity)**  Provide the total amount included within column V that was provided (sub-granted) to a non-state entity pursuant to a subrecipient relationship. *Do Not* include federal monies provided to a non-state entity pursuant to a contractor relationship (e.g., obtaining goods or services). This amount should only include those federal awards provided (sub-granted) pursuant to a subrecipient relationship.  Examples of typical non-state subrecipient entities include the following:   * Local or municipal governments * School districts * Institutions of higher education (but not the UW System – See column W) * Nonprofit organizations   Refer to Uniform Guidance section 2 CFR 200.330 for subrecipient and contractor relationship determinations. Supporting documentation retained by the agency should detail the name of the sub-grantee, project/award numbers, expenditures, etc. |
| AA. – AF. | **Data Errors and Omissions**  Based on selections and values indicated in previous columns, columns AA through AF will draw out any omissions or data errors detected. For example, if in column M, the source of funding indicated is “I – Indirect” and no information is provided in columns P and Q, column AB will populate. |

**Resources:**

SEFA expenditures must be auditable back to the STAR General Ledger. To assist in SEFA reporting, public queries within STAR have been developed. Depending on the level of integration between the grants module, contracts module, and project costing module that agencies are utilizing in the administration of their federal grant programs, the below queries will provide different levels of detail.

*Note: It is each agency’s responsibility to be familiar with how federal program expenditures are coded at their agency. Due to the different fashions in which federal program expenditures are coded at agencies, the below queries may not extract a complete and accurate population of federal expenditure data from STAR. If this is the case at your agency, it is the agency’s responsibility to develop queries (working with the STAR Program Office and SCO as needed) to obtain the necessary data.*

Query Name: WI\_PC\_SEFA\_RPT (For DHS this query was modified – WI\_PC\_SEFA\_RPT\_V2)

The query provides the total fiscal year general ledger expenditures for each Project ID and activity combination within STAR. This query returns the fields of Project ID, Activity ID, Department, Fund, Appropriation, Accounts, CFDA, CFDA Title, Grant, Grant Name, and Total Expenditures.

*Note*: This query does not sort results by Program Revenue-Federal or Segregated Revenue-Federal appropriation types. Agency end users should use these query results as a *starting point* to assist in the completion of the *Agency SEFA Workbook*.

Query Name: WI\_PC\_SEFA\_SUBRECIP\_RPT

This query provides project level summarized expenditures by the account codes that *may* be used to indicate payments to subrecipients and sub-grants/transfers between state agencies:

* Accounts codes that *may* be used to indicate payments to subrecipients:
  + Account Codes: 8500000 – 8594000 *Aids to Localities*
  + Account Codes: 8800000 – 8594000 *Aids to Individuals and Organizations*
* Account codes that *may* be used to indicate sub-grants/transfers between state agencies:
  + Account Codes: 9500000, 9515000, 9700000, 9750000 *Transfers Out*

Query Name: WI\_SCO\_GL\_JRNL\_ACTIVITY

This query provides journal line detail of expenditures and can be scoped utilizing the prompts of Fund, Appropriation, Department ID, Account, Project ID, and/or Operating Unit. Additionally, this query can be scoped using the *Fed or Service* criteria, allowing agencies to more easily isolate federal appropriations. This query can be utilized by agency users to drill into the detailed journal transactions that comprise a summarized amount in either the WI\_PC\_SEFA\_RPT or WI\_PC\_SUBRECIP\_RPT query.

Query Name: WI\_GL\_LEDGER\_BAL\_RPT\_V2

This query provides the trial balance in addition to appropriation attributes including Fund Source and Fed or Service. The trial balance can be utilized by agency users to verify total expenditures within Federal appropriations (PR-F and/or SEG-F).

**References:**

* OMB 2 CFR Part 200, Appendix XI *Compliance Supplement* (Link [Here](https://www.whitehouse.gov/wp-content/uploads/2020/08/2020-Compliance-Supplement_FINAL_08.06.20.pdf))
* 2 CFR Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Link [Here](https://gov.ecfr.io/cgi-bin/text-idx?SID=4d873fda000ec7f8ef422cf013e4b7b6&mc=true&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl))
* Internet Data Entry System (IDES) Instructions – Uniform Guidance (Link [Here](https://harvester.census.gov/facides/Files/IDES%202019-2021%20UG%20User%20Manual.pdf))
* beta.sam.gov – Authoritative website for assistance listings. (Link [Here](https://beta.sam.gov/))
* Wisconsin Accounting Manual (WAM) Section 02-02 – GL Business Unit Agency Conversion Table (Link [Here](https://doa.wi.gov/budget/SCO/Wisconsin%20Accounting%20Manual%2002%20Chartfield%20Coding%2002-02%20Business%20Unit%20Conversion%20Table.pdf))
* Wisconsin Accounting Manual (WAM) Section 10-02 – Schedule of Expenditures of Federal Awards (SEFA) (Link [Here](https://doa.wi.gov/budget/SCO/10-02%20Schedule%20of%20Expenditures%20of%20Federal%20Awards%20%28SEFA%29.pdf))