

State Financial Assistance Projects

Policy

The agency must establish a Project ID and enter a Catalog of State Financial Assistance (CSFA) number in the statewide accounting system when State Financial Assistance (SFA) is provided to a recipient.

Definitions

Activity ID

An Activity ID represents the funding source for a project in the statewide accounting system. Note: This field is not the same as the Activity Issue chartfield.

Project

A project is a mechanism in the statewide accounting system to accumulate revenues and expenditures for an endeavor which creates a unique product, service, or result and has:

- a defined purpose;
- interrelated activities; and
- a start and end date (which may need to be estimated).

Project ID

The Project ID is a chartfield in the statewide accounting system used to identify all grant and project related transactions. The Project ID is a fifteen character alpha numeric field. The first four characters will represent the Business Unit and will be assigned by the system to enable each Business Unit to maintain its own unique project numbering structure. The last eleven characters are assigned by the agency.

Project Type

Data element used to categorize projects in Aspire.

State Financial Assistance Project

A state program that provides state resources, not including federal financial assistance and state matching on federal programs, to a nonstate organization to carry out a state financial assistance. This term does not include procurement contracts used to buy goods or services from vendors and contracts to operate state-owned and contractor-

operated facilities. See Section 215.97, Florida Statutes for a more complete definition. A Catalog of State Financial Assistance Number must be assigned to the state program.

State Program

A set of special purpose activities undertaken to realize identifiable goals and objectives in order to achieve a State agency's mission and legislative intent requiring accountability for State resources.

Background

The Florida Single Audit Act was enacted in 1998 to establish state audit and accountability requirements for state financial assistance provided to nonstate entities. It was the intent of the Act that state audit and accountability requirements, to the extent possible, parallel the federal audit requirements.

State financial assistance projects with a CSFA number were tracked in FLAIR by using a specific object code (75xxxx). State financial assistance projects in Aspire will need to be entered as a project in the statewide accounting system and assigned a Project ID and at least one Activity ID (i.e. State Financial Assistance and/or State Financial Assistance Maintenance of Effort). The use of projects in Aspire replaces the need to use a specific object code to track state financial assistance expenditures, as required by statute for reporting purposes.

Procedures

The following procedures are provided for the implementation of State Financial Assistance projects in Aspire.

1. The Agency must determine if any of their state programs will be recorded as a state financial assistance project(s) per the criteria in the State Project Determination Checklist maintained by the Department of Financial Services.
 - a. Agencies must complete a Project Determination checklist for any new state programs as early in the budget and legislative process as possible.
 - b. The agency will also request a Catalog of State Financial Assistance number if the state program has been determined to be a state financial assistance project. The agency must complete and submit an Agency Request Form for New CSFA Number, as well as the related Project Determination Checklist, to the Department of Financial Services.



- c. The Department will evaluate the request for a Catalog of State Financial Assistance number. The Department of Financial Services will add the state project program to the Catalog of State Financial Assistance if the request is approved.
- 2. The agency must complete the Checklist for Nonstate Organizations Recipient/Subrecipient vs. Vendor Determination for each disbursement document (i.e. purchase order, contract, agreement, etc.) This policy is not applicable if it is determined that the agency has a vendor relationship. See the Recipient/Subrecipient/Vendor Determination policy for additional information.
- 3. The Agency must establish at least one Project ID in the statewide accounting system if the Agency determines that the state program will be tracked as a state financial assistance project. The following information should also be included when establishing the project:
 - a. A CSFA number must be assigned when establishing the project in the statewide accounting system. A Project ID may not have more than one CSFA number assigned to it.
 - b. The project type selected must be “STPRJ” which represents projects that have a CSFA number.
 - c. At least one Activity ID must be selected. The Activity ID(s) entered for a state financial assistance project should be State Financial Assistance and/or State Financial Assistance Maintenance of Effort.See the policy Minimum Information Required for Projects for additional information on establishing Project IDs.
- 4. Each transaction in Aspire for state financial assistance must contain the appropriate Project ID and Activity ID in the accounting distribution. See the Project ID and Activity ID Usage policy for additional information.
- 5. State agencies are required to certify annually the accuracy and completeness of its state projects included in the Catalog of State Financial Assistance by completing and submitting the Catalog of State Financial Assistance Agency Certification to the Department of Financial Services.

Policy Approval Dates

Department of Financial Services	Approved	(insert date)
Office of Planning and Budget	Approved	(insert date)

Authority and References

215.97, Florida Statutes and 69I-5, Florida Administrative Code

Document Version Control

Version Number	Release Date	Version Number Description	Description of Changes
v1-v3			Internal revisions during development
v4			Ready for Financial Policy Committee

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