SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) AND SUPPLEMENTARY INFORMATION SCHEDULE (SIS) INSTRUCTIONS

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Applicability

All state of Tennessee entities that receive federal assistance, either directly from the federal government, through another state entity, or through a third-party pass-through entity, must prepare a Schedule of Expenditures of Federal Awards (or SEFA) and/or a Supplementary Information Schedule (or SIS) for the fiscal year ended June 30, 2024.

If your entity did not receive any federal assistance, either directly from the federal government, through another state entity, or through a third-party pass-through entity, during the year ended June 30, 2024, email the Funds Coordinator assigned to the SEFA and state in your email that:

(1) your entity received no federal assistance during the year ended June 30, 2024, and
(2) that your entity is not required to submit either a SEFA or SIS.

For any questions, contact the Funds Coordinator assigned to the SEFA:
Mark Daniel White
(615) 837-5580
mark.d.white@tn.gov

Definitions

A **"(State of TN) entity"** refers to any part of the state's primary government or a component unit, which are all subject to the state's SEFA reporting requirement in the Single Audit report. Examples include:

- A state department, agency, or commission;
- A state college or university; and/or
- Any other component unit of the state.

The **"SEFA shell"** file is how a state entity reports its SEFA information to the Funds Coordinator. Once all SEFA shells are received, the Funds Coordinator will combine the files into the statewide SEFA format for the Single Audit report.

The **"SIS Shell"** file is an internal document which supports our accurate and complete preparation of the statewide SEFA. It includes **only** expenditures from federal assistance received through another state of TN entity. It:

- Helps state entities communicate pass-through grant activity to one another,
- Identifies subrecipients, and
- Is used by F&A Financial Oversight to create government-wide entries.

"Federal assistance" is not limited to cash assistance programs; it also includes non-cash assistance such as free rent, food commodities, donated property, or donated surplus property. Additionally, the SEFA includes expenditures from federal assistance received directly from the federal government or through an external third party (which is **not** another state of TN entity).

The **“Annual Closing Task List (ACT)”** is an online application to organize and track assigned tasks used by most state agencies. Instructions will be provided for both users of ACT and non-users.

“Edison” is the enterprise resource planning (ERP) system used by state government agencies, which includes the general ledger and grants module. Instructions will be provided for both users of Edison and non-users.

SIS Shell

You **must** use the pre-formatted Excel spreadsheet to prepare the SIS Shell, which will be available for download in the Job Aids section of the Division of Accounts website. Do not change any formatting on the pre-formatted schedule. The font on the pre-formatted schedule is Arial, font size 9. The Expenditures/Issues column is formatted as Accounting, two decimal places, no symbol; all other columns are formatted as text.

Grant information should be listed single-spaced.

Edison users: Edison query **TN_GR06S_SEFA_SUPPL** should be used to prepare the SIS. Any federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or noncash assistance was received) must be included in the SIS and documented as reconciling items on the reconciliation between Edison query TN_GR06S_SEFA_SUPPL and the general ledger.

Non-Edison users: Use queries or reports appropriate to your accounting system to prepare the SIS. The SIS should include only expenditures from federal assistance received through another state of TN entity.

SIS SHELL - HEADER TAB

Date Submitted– The date you submit the file to the Funds Coordinator

Original or Revised– Indicate if this is the original or a revised submission.

State Grantee Entity– Select your entity (either business unit or abbreviated name) from the drop-down list. If the shell covers multiple entities (such as TBR and TCATs reporting together), list them individually on the provided rows.

State Grantee Entity Description– When your Entity is selected, this field should automatically populate. If the entity name is incorrect, contact the Funds Coordinator

Contact Information – enter the name, email address, and phone number (include extension number as applicable) of your entity's contact person(s) in these fields.

SIS SHELL - ALN TAB

State Entity / Grantor Code – This column is used to indicate the business unit number or other abbreviation code of the state entity through which federal assistance was received.

State Entity Grantor Name – The name of the state entity should be included in this column. This field should auto-populate based on the information in the State Entity / Grantor Code column.

ALN Description– This column is used to indicate the Assistance Listing Number (formerly CFDA) associated with the specific grant. The format for ALNs is xx.xxx. When the ALN is entered in this column, the ALN Description column and the Federal Agency Description column should automatically populate.

For grants with no ALN, enter "xx.9999" in this column, where "xx" is the two-digit prefix for the federal agency from which the grant funds originated. The unavailability of a ALN is relatively uncommon and should be verified with the granting agency before "xx.9999" is used.

If "xx.9999" is entered in this column, the ALN Description Override column and the Other Identifying # column <u>must</u> be completed.

If a message box appears that says "This value doesn't match the data validation restrictions defined for this cell", verify that the ALN is correct and re-enter it. If your ALN still does not appear on the list, this is likely because it is an ALN from prior years and is now closed. For those situations, you can use "Other Closed ALN" in the ALN field for these items. You MUST type the actual ALN and description in a cell comment.

ALN Description Override – This column should be used <u>only</u> for grants with no ALN ("xx.9999" is entered in the ALN column, which generates an ALN description of "Unknown"). This column is used to indicate the program title that should be used <u>in place of</u> the automatically-populated "Unknown" ALN Description. A **clear** description of the federal award should be entered in this column. For all other grants, this column should be left blank.

Subprogram – Enter the subprogram alpha (i.e. letter) associated with your ALN here if the awarding federal agency has requested the use of subprogram alphas and your award includes a subprogram alpha. Otherwise, leave this column blank.

For example, this is required by the U.S. Department of Education for ALN 84.425 (Education Stabilization Fund). If you have multiple subprograms, the subprogram alphas should be listed separately on different lines, like A, C, D, H, etc. Refer to the Compliance Supplement for detailed instructions ("Identifying Subawards on the SEFA and Data Collection Form").

Subprogram Description – For lines that include a subprogram alpha, enter the name of the subprogram here. Otherwise, leave this column blank. For example, for 84.425 subprogram F you would enter "HEERF Institutional Portion."

Contract # – This column is used to indicate the contract number from the agreement between your entity and the other state entity.

Contract Beginning and Contract End– These columns are used to indicate the beginning and ending dates of the grant or contract as specified by the other state entity. All dates should be formatted as **mm/dd/yy** (i.e., 10/01/23). For grants with no specific beginning and/or ending date(s), “Unknown” may be used in both columns.

Expenditures/Issues – This column is used to report the amount of cash and noncash awards expended during the fiscal year ended June 30. Include amounts passed through to subrecipients. The amounts in this column should be calculated using the accrual basis of accounting, Not the cash basis. The amounts should include accrued liabilities established at June 30, 2024 but should not include FY24 payments of accrued liabilities established prior to July 1, 2023.

Program income can be used in one of three ways: to reduce the amount of grant expenditures; to increase the spending authority under the grant; or to help meet matching requirements of the grant. If the grant notice does not specify how to use program income, it **must** be used to reduce the amount of grant expenditures.

All amounts should be entered as numbers (**not** as formulas or links to other cells or worksheets) rounded to two decimal places.

See 2 CFR 200.502(g) of the Uniform Guidance for information about valuing and reporting noncash awards.

Passthrough To Subrecipient Exp – This column is for reporting the amount of the grant that was passed through to a subrecipient, if any. To assist with compliance with 2 CFR 200.510(b)(4) of the Uniform Guidance, grants that were passed through to outside subrecipients are required to be reported on the SIS separately. Keep the following in mind when reporting grant amounts passed through to outside subrecipients:

For assistance in determining whether a payee should be considered either an outside subrecipient or a contractor (vendor), click here for a helpful checklist on the Association of Government Accountants’ website.

Edison users: Edison queries TN_PR101_PROJECT_COST_DETAIL (less detailed) and TN_PR202_ALL_TRANSACTIONS (more detailed) may be used to help identify amounts to be reported on the SIS as passed through to outside subrecipients; these queries should be scheduled. Thorough analysis of the transactions in these queries will be required to identify amounts provided to outside subrecipients.

In addition, the following should be analyzed to identify any transactions that may affect amounts passed through to outside subrecipients –

- Accrued liabilities (including prior year reversals)
- Refunds of prior year expenditures (account 68012xxx),
- Program income,

- Reallocation journals.

Amounts passed through to outside subrecipients that are reported on the SIS should be reported by grant award and **not** by individual outside subrecipient.

Amounts reported on your entity's SIS as being passed through to subrecipients **must also** be reported as passed through to subrecipients on the SEFA of the state entity from which your entity received the federal grant funds. Therefore, your entity's SIS **must** be shared with all state entities from which your entity received federal grant funds. It is strongly encouraged to begin compiling and communicating this information with the other state entities as early as possible.

SIS Reconciliations

You must reconcile: (pertaining to activity between state entities)

1. General ledger (GL) revenue and GL expenditures
2. GL expenditures (TN_GL97_ACTUAL_REV_EXP_PROJECT) and grants module expenditures (TN_GR06S_SEFA_SUPPL) (if applicable to your accounting system, such as Edison)

The reconciled total expenditures must agree with the total expenditures reported on the SIS shell. All reconciling items must be clearly documented.

Edison users: Use the Edison query TN_GL97_ACTUAL_REV_EXP_PROJECT to obtain revenue and expenditures from the General Ledger. Filter by Activity = INTERFED to find the activity related to the SIS reconciliation.

Edison does use a separate grants module, so reconciliation no. 2) must be performed. Amounts reported on the SIS **must** be reconciled with Edison query TN_GR06S_SEFA_SUPPL and with the general ledger. All reconciling items must be clearly documented. Any SIS reportable federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or noncash assistance was received) must be included in the SIS and documented as reconciling items on the reconciliation between TN_GR06S_SEFA_SUPPL and the general ledger.

A pre-formatted Excel reconciliation template file, along with instructions, will be available for download in the Job Aids section of the Division of Accounts website. It is **recommended** that this template be used to document the SEFA reconciliations.

Detailed SIS Reconciliation Template Instructions

(Edison users only - recommended template)

The SIS Reconciliation Template was designed to automate the reconciliation of some of the known standard reconciling items in Edison. These instructions walk through navigating and using the template for reconciliation.

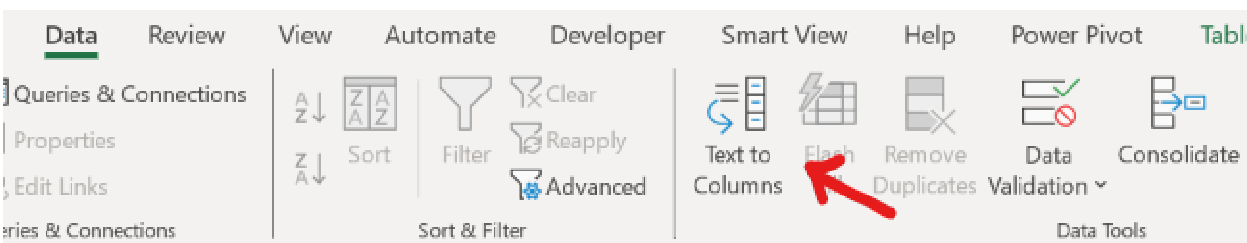
1. **Run Edison query TN_GL97_ACTUAL_REV_EXP_PROJECT and download the query results.** Copy and paste (as Values) the data onto the "TN_GL97 Data" tab in cell A2. Columns W to X are formulas and will automatically update.

Parameters:

BUSINESS_UNIT	XXXXX (your BU)
FISCAL_YEAR	20XX (the fiscal year)
ACCOUNTING_PD_FROM	0
ACCOUNTING_PD_TO	998
DEPTID	%
PRODUCT	%
PROJECT_ID	%

Note: Do not delete the formulas in columns W - X on the "TN_GL97 Data" tab. These are necessary for the automated calculations to work.

Highlight the "Account" Column. Go to the Data ribbon in excel. Select "Text to Columns" and click Finish. This will display the account numbers as text instead of numbers.



2. **Run Edison query TN_GR06S_SEFA_SUPPL and download the query results.** Copy and paste (as Values) the data onto the "TN_GR06S_SEFA_SUPPL Data" tab in cell A2.

Parameters:

BIND1 (beginning of your fiscal period)	20XX-07-01
BIND2 (end of your fiscal period)	20XX-06-30
BUSINESS_UNIT	XXXXX (your BU)

Highlight the "Account" Column. Go to the Data ribbon in excel. Select "Text to Columns" and click Finish. This will display the account numbers as text instead of numbers. Columns S to U are formulas and will automatically update.

Note: Do not delete the formulas in columns S - U on the " TN_GR06S_SEFA_SUPPL Data" tab. These are necessary for the automated calculations to work.

3. **Refresh the pivot table on the "Reconciliation" tab.** Click on the pivot table. On the ribbon, click on "PivotTable Analyze."

Click the "Refresh" icon.

4. **Add reconciling items for any differences.** The difference columns should = 0 (which will be highlighted in green) for all lines after your reconciling items. Explain all reconciling items sufficiently. Explain "why" the reconciling item exists. You can document explanations in a cell comment or in other tabs, such as the provided "Reconciling items" tab. Edit or modify as necessary.

5. **Document any other adjustments and Policy 20 exception items needed to obtain the SIS Shell total**. There are some situations where the amount shown on the reconciliation should NOT be reported on the SIS. Usually, this is because the amounts are reported on the agency's SEFA instead. For example, ARPA (COVID-19) funds may show up in the TN_GR06S_SEFA_SUPPL query instead of the TN_GR06, but they should be reported on the SEFA instead of the SIS. Subtract them here. Similarly, Policy 20 exceptions won't appear on the recon, since they are not recorded in Edison. They should be added to this column in order to reconcile to the SIS Shell total.

6. **Input the summary information for the SIS Shell.** This information should match up with your SIS shell. You can use it to help build, or reconcile to, the SIS shell.

SEFA Shell

The SEFA must be prepared using the pre-formatted SEFA Shell Excel file, which will be available for download in the Job Aids section of the Division of Accounts website. Do not change any formatting on the pre-formatted file.

If copying and pasting from another Excel file to the pre-formatted Excel file, in the other file –

- Dates must be formatted as Date, mm/dd/yyyy.
- Expenditure amounts must be formatted as Accounting, two decimal places, no symbol.
- All other fields, including Assistance Listing numbers, must be formatted as Text.
- Assistance Listing Description and Federal Agency Description columns auto-populate based on the ALN and do not need to be input by the preparer.
- The font is set to Arial 9, and grant information should be listed on the ALN tab single-spaced.

The SEFA has several reporting requirements that may require a single assistance listing to have several lines on the SEFA Shell. The identification of these items is done through a yes/no (Y/N) system. If there are expenditures that meet both the yes and no requirement, they must be reported on separate lines. Several common items that may create additional SEFA lines are noted below and discussed in more detail in the following pages.

a. Research and Development funds need to be reported separately.
b. If received from a third-party, each grantor must be reported on a separate line.
c. Amounts passed through to a sub-recipient need to be reported separately.
d. Amounts received because of COVID emergency relief bills need to be reported separately.
e. Non-cash assistance received needs to be reported on a separate line from cash assistance.

Several programs have special reporting requirements. See the “Special Reporting Requirements” section below for more information.

Edison users: Edison query **TN_GR06_SEFA_EXP** should be used to prepare the SEFA. Any federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or noncash assistance was received) must be included in the SEFA and documented on the reconciliation as reconciling items between TN_GR06_SEFA_EXP and the general ledger (see section I.C. Reconciliations).

Non-Edison users: Use queries or reports appropriate to your accounting system to prepare the SEFA.

SEFA SHELL - HEADER TAB

Date Submitted– The date you submit the file to the Funds Coordinator

Original or Revised– Indicate if this is the original or a revised submission.

Was the 10% de minimis cost rate used – indicate Yes or No. (this is required for note disclosures)

State Grantee Entity– Select your entity (either business unit or abbreviated name) from the drop-down list. If the shell covers multiple entities (such as TBR and TCATs reporting together), list them individually on the provided rows.

State Grantee Entity Description– When your Entity is selected, this field should automatically populate. If the entity name is incorrect, contact the Funds Coordinator

EIN – Enter the entity's EIN(s) in this field. If your entity has multiple EINs, list them individually in separate rows in this column.

UEI – Enter the entity's Unique Entity Identifier(s) in this field. If your entity has multiple UEIs, list them individually in separate rows in this column.

Contact Information – enter the name, email address, and phone number (include extension number as applicable) of your entity's contact person(s) in these fields.

SEFA SHELL - ALN TAB

ALN – This column is used to indicate the Assistance Listing Number (formerly CFDA) associated with the specific grant. The format for ALNs is xx.xxx. When the ALN is entered in this column, the ALN Description column and the Federal Agency Description column should automatically populate.

For grants with no ALN, enter "xx.9999" in this column, where "xx" is the two-digit prefix for the federal agency from which the grant funds originated. The unavailability of a ALN is relatively uncommon and should be verified with the granting agency before "xx.9999" is used.

If "xx.9999" is entered in this column, the ALN Description Override column and the Other Identifying # column <u>must</u> be completed.

If a message box appears that says "This value doesn't match the data validation restrictions defined for this cell", verify that the ALN is correct and re-enter it. If your ALN still does not appear on the list, this is likely because it is an ALN from prior years and is now closed. For those situations, you can use "Other Closed ALN" in the ALN field for these items. You MUST type the actual ALN and description in a cell comment.

ALN Description – This column is used to indicate the official program title as listed on Sam.gov. This column should automatically populate with the program title when a ALN is entered in the ALN column.

For grants with no Assistance Listing number (where "xx.9999" is entered in the ALN column), this column should automatically populate with "Unknown".

ALN Description Override – This column is used to indicate the program title that should be used <u>in place of</u> the automatically-populated program title in the ALN Description column. This column should be used <u>only</u> for grants with no ALN ("xx.9999" is entered in the ALN column), in which case a **clear** description of the federal award should be entered in this column. For all other grants, this column should be left blank.

Subprogram – Enter the subprogram alpha (i.e. letter) associated with your ALN here if the awarding federal agency has requested the use of subprogram alphas and your award includes a subprogram alpha. Otherwise, leave this column blank.

For example, this is required by the U.S. Department of Education for ALN 84.425 (Education Stabilization Fund). If you have multiple subprograms, the subprogram alphas should be listed separately on different lines, like A, C, D, H, etc. Refer to the Compliance Supplement for detailed instructions ("Identifying Subawards on the SEFA and Data Collection Form").

Subprogram Description – For lines that include a subprogram alpha, enter the name of the subprogram here. Otherwise, leave this column blank. For example, for 84.425 subprogram F you would enter "HEERF Institutional Portion."

Federal Agency Description – This column is used to indicate the name of the federal agency from which the grant or other assistance originated. This column should automatically populate with the federal agency associated with the two-digit prefix of the number entered in the ALN column, whether that number is an actual ALN or "xx.9999" for grants with no ALN.

Direct Award – This column is used to indicate the source of the federal assistance. If the assistance is received directly from the federal government, enter "Y" in this column. If the assistance is received from a third-party pass-through entity, enter "N" in this column.

Federal assistance received through another state of TN entity (as defined above) should not be reported on the SEFA and should instead be reported on the SIS.

For passthrough grants (Direct Award = N), the Grantor Name Override column and the Other Identifying # column must be completed.

Grantor Name Override – This column is used for pass-through grants to indicate the name of the pass-through entity. Enter the full official name of the pass-through entity in this column; for all other grants, this column should be left blank.

This column should be used only if "N" is entered in the Direct Award column.

Other Identifying # – Complete this field under two circumstances: If Direct Award = N or the ALN type is xx.9999 (Unknown). Otherwise, it can be left blank. This column is used to indicate the specific award number assigned by the federal agency or pass-through entity. <u>This is not an internally-assigned number</u>. If no such number exists, enter "Unknown" in this column. If there is any uncertainty about the award number, contact the federal awarding agency or pass-through entity.

For Profit – This column is used to indicate whether the grantor is a for-profit entity or a non-profit entity. For all grants received directly from the federal government (where "Y" is entered in the Direct Award column), enter "N" in this column. For pass-through grants, if the pass-through entity is non-profit, enter "N" in this column; if the pass-through entity is for-profit, enter "Y" in this column. Colleges, universities, and other governments should be reported as non-profit entities.

<u>R & D</u> – This column is used to indicate if the federal assistance is a Research and Development (R&D) grant. For each R&D grant, enter "Y" in this column; for all other grants, enter "N" in this column.

R&D grants and contracts are awarded based on research proposals submitted to federal agencies or pass-through entities and are most commonly awarded to colleges and universities. The federal agencies or pass-through entities will inform the recipient if the award is for R&D.

<u>All</u> grants awarded by the National Science Foundation (NSF) with proposals due on or after January 14, 2013, **must** be reported as R&D grants on the SEFA, regardless of the purpose of the grants.

<u>All</u> grants and cooperative agreements awarded by the National Institutes of Health (NIH) with budget periods beginning on or after December 26, 2014, and awards that receive supplemental funding on or after December 26, 2014, **must** be reported as R&D grants on the SEFA, regardless of the purpose of the grants and cooperative agreements.

Cash – This column is used to indicate the type of assistance received. If the assistance is cash, enter "Y" in this column. If the assistance is other than cash (i.e. noncash assistance), enter "N" in this column.

Noncash Description – If Cash = Y, leave this column blank. If Cash = N, the nature of noncash assistance must be disclosed in the notes to the SEFA. Describe the type of assistance provided here to help the Funds Coordinator compile this information. Common types include:

- Food Commodities
- Immunizations
- Materials and Labor
- Medical Equipment
- Medical Supplies
- Medications
- Surplus Property

COVID Relief – This column is used to indicate if the federal assistance was funded under a COVID Emergency Act. If the assistance was funded under one of these acts, enter "Y' in this column. For all other grants, enter "N" in this column.

Loans – This column is used to indicate if the federal assistance involves loans or loan guarantees. If the assistance involves loans or loan guarantees, enter "Y" in this column. For all other grants, enter "N" in this column.

Note: For loan programs, entities must also disclose the balances outstanding at the end of the audit period for the SEFA notes disclosures.

Passed Through to Subrecipient – For amounts that were passed through to an outside subrecipient, enter "Y" in this column. For all other grants, enter "N" in this column.
Per 2 CFR 200.510(b)(4) of the Uniform Guidance, grant amounts that were passed through to outside subrecipients are required to be reported on the SEFA separately. Keep the following in mind when reporting grant amounts passed through to outside subrecipients:

For assistance in determining whether a payee should be considered either an outside subrecipient or a contractor (vendor), click here for a helpful checklist on the Association of Government Accountants' website.

Edison users only: Edison query TN_GR06_V_SEFA_DETAILS has additional fields over the standard TN_GR06 that may be used to help identify amounts to be reported on the SEFA as passed through to subrecipients; because of its size and scope, this query should be scheduled.

Thorough analysis of the transactions in this query will be required to identify amounts provided to subrecipients. Examples of fields that may be helpful in identifying amounts provided to subrecipients include –

- Contract fields (Supplier Contract ID, Contract Vendor, Contract Type, Contract Description, Supplier Type)
- AP fields (AP Business Unit, Vendor, Voucher, Voucher Line)

In addition, the following should be analyzed to identify any transactions that may affect amounts passed through to subrecipients –

- Accrued liabilities (including prior year reversals)
- Refunds of prior year expenditures (account 68012xxx)
- Program income
- Reallocation journals

Reminder: Since other state of TN entities (as defined above) are considered part of the overall State of Tennessee reporting entity for SEFA/SIS reporting purposes, amounts provided to other state entities should not be reported separately as amounts passed through to outside subrecipients.

However, if the other state entities pass those amounts provided by your entity through to outside subrecipients, those amounts will need to be reported on your entity's SEFA separately as passed through to outside subrecipients. This information should be included on the other state entity's' SISs and should be reconciled with your agency's accounting records. It is strongly encouraged to begin compiling and communicating this information with the other state entities as early as possible.

Amounts passed through to outside subrecipients that are reported on the SEFA should be reported by grant award and **not** by individual outside subrecipient.

Grant Start – This column is used to indicate the beginning date of the grant, as specified by the grantor. For grants with no specific beginning date, enter 01/01/2001 in this column.

Grant End – This column is used to indicate the ending date of the grant, as specified by the grantor. For grants with no specific ending date, enter 12/31/2099 in this column.

Expenditures – This column is used for the amount of cash and noncash awards expended during the fiscal year ended June 30. Include amounts passed through to subrecipients. The amounts in this column should be calculated using the accrual basis of accounting, Not the cash basis. The amounts should include accrued liabilities established at June 30, 2024, but should not include FY24 payments of accrued liabilities established prior to July 1, 2023.

The total of this column should agree with the total expenditures on the SEFA reconciliation, “Summary” tab, cell K4.

All amounts should be entered as numbers (**not** as formulas or links to other cells or worksheets) rounded to two decimal places.

See 2 CFR 200.502(g) of the Uniform Guidance for information about valuing and reporting noncash awards.

Passthrough To Subrecipient Exp – This column automatically calculates which award dollars were passed through to a subrecipient (based on Passed Through to Subrecipient = Y)

SEFA Reconciliations

You must reconcile:

1. General ledger (GL) revenue and GL expenditures
2. GL expenditures and grants module expenditures (if applicable to your accounting system, such as Edison)

The reconciled total expenditures must agree with the total expenditures reported on the SEFA shell. All reconciling items must be clearly documented.

Edison users: Use the Edison query TN_GL97_ACTUAL_REV_EXP_PROJECT to obtain revenue and expenditures from the General Ledger.

Edison does use a separate grants module, so reconciliation no. 2) must be performed. Use the Edison query TN_GR06_SEFA_EXP to obtain expenditures from the grants module. Any federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or noncash assistance was received) must be added to the SEFA and documented on the reconciliation as reconciling items.

For tips on reconciling the SEFA to TN_GR06_SEFA_EXP and the general ledger, refer to the FY24 Division of Accounts Grants Operational Closing Procedures, which can be downloaded from the Job Aids section of the Division of Accounts website.

A pre-formatted Excel reconciliation template file, along with instructions, will be available for download in the Job Aids section of the Division of Accounts website. It is **recommended** that this template be used to document the SEFA reconciliations.

Policy 20, paragraph 9 requires that all agencies document reconciling items between Edison and federal grant reports and resolve items where appropriate. If federal financial reports are **not** required by the awarding federal agency, procedures for reconciling amounts reported on the SEFA to federal draws should be submitted to the Division of Accounts.

Non-Edison users: If your accounting system does not use a separate grants module, then reconciliation no. 2) may not be applicable. However, you must still reconcile General Ledger (GL) revenue and GL expenditures, and the total expenditures shown must agree with the SEFA shell total. Use queries/reports appropriate to your accounting system.

Detailed SEFA Reconciliation Template Instructions

(Edison users only - recommended template)

The SEFA Reconciliation Template was designed to automate the reconciliation of some of the known standard reconciling items in Edison. These instructions walk through navigating and using the template for reconciliation.

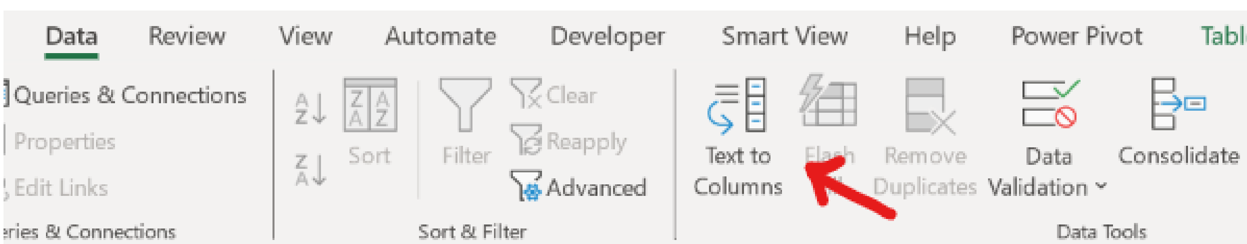
1. **Run Edison query TN_GL97_ACTUAL_REV_EXP_PROJECT and download the query results.** Copy and paste (as Values) the data onto the "TN_GL97_Data" tab in cell A2. Columns W to Z are formulas and will automatically update.

   Parameters:

BUSINESS_UNIT	XXXXX (your BU)
FISCAL_YEAR	20XX (the fiscal year)
ACCOUNTING_PD_FROM	0
ACCOUNTING_PD_TO	998
DEPTID	%
PRODUCT	%
PROJECT_ID	%

Note: Do not delete the formulas in columns W - Z on the "TN_GL97_Data" tab. These are necessary for the automated calculations to work.

Highlight the "Account" Column. Go to the Data ribbon in excel. Select "Text to Columns" and click Finish. This will display the account numbers as text instead of numbers.



2. **Run Edison query TN_GR06_SEFA_EXP and download the query results.** Copy and paste (as Values) the data onto the "TN_GR06_Data" tab in cell A2.

Parameters:

BIND1	(beginning of your fiscal period)	0
BIND2	(end of your fiscal period)	998
BUSINESS_UNIT (your BU)		XXXXX

Highlight the "Account" Column. Go to the Data ribbon in excel. Select "Text to Columns" and click Finish. This will display the account numbers as text instead of numbers.

If any of the following items are applicable to your agency, complete the following:

3. **COVID-19 awards that appear in TN_GR06S_SEFA_SUPPL** – Run Edison query TN_GR06S_SEFA_SUPPL and download the query results. Copy and paste (as Values) the data onto the "TN_GR06S_SUPPL_Data" tab in cell A15. Use this tab to identify ARP (American Rescue Plan) Act funds (i.e. COVID-19) funds. These will appear on the SEFA_SUPPL query for most agencies but should be reported on the SEFA, not SIS. This is because the grant was made from F&A as the administrator of those funds. Normally, INTERFED activity on the SEFA_SUPPL query is reported on the SIS. This is an exception. The amount included on the SEFA should match the amount excluded from the SIS.

Parameters:

BIND1	(beginning of your fiscal period)	20XX-07-01
BIND2	(end of your fiscal period)	20XX-06-30
BUSINESS_UNIT		XXXXX (your BU)

Highlight the "Account" Column. Go to the Data ribbon in excel. Select "Text to Columns" and click Finish. This will display the account numbers as text instead of numbers.

4. **Program Income** – Run Edison query TN_GR24A_REV_WRONG_ACTIVITY and download the query results. Copy and paste (as Values) the data onto the "Rev in Other Year Data" tab in cell A4.

Parameters:

BIND1	XXXXX (your BU)
BIND2 (beginning of your fiscal period)	20XX-07-01
BIND3 (end of your fiscal period)	20XX-06-30

Highlight the Account Column and click Data Tab. Select Text to Columns and click Finish. This will display the account numbers as text instead of numbers.

Note: Program income can be used in one of three ways: to reduce the amount of grant expenditures; to increase the spending authority under the grant; or to help meet matching requirements of the grant. If the grant notice does not specify how to use program income, it must be used to reduce the amount of grant expenditures.

5. **Automated Indirect Cost** – Run TN_GR_A13_89040000_VS_89035000 and download the query results. Copy and paste (as Values) the data onto the "Indirect Cost Data" tab in cell A4.

Parameters:
BUSINESS UNIT = XXXXX (BU)
FISCAL_YEAR = 20XX

Highlight the Account Column and click Data Tab. Select Text to Columns and click Finish. This will display the account numbers as text instead of numbers.

6. **Revenue and Expense in Different Fiscal Year** – Run TN_GR06X_REV_EXP_IN_DIFF_YEAR and download the query results. Copy and paste (as Values) the data onto the "Rev in Other Year Data" tab in cell A4.

Parameters:

BIND3 (BU)	XXXXX (BU)
FISCAL_YEAR	20XX (the fiscal year)
ACCOUNTING_PERIOD	0
ACCOUNTING_PERIOD	998

Highlight the Account Column and click Data Tab. Select Text to Columns and click Finish.

7. **Non-Gov PTFED Grants** – if your agency received pass-through federal dollars from another source (state, county, local government, or non-profit) list those Project IDs starting in cell A4.

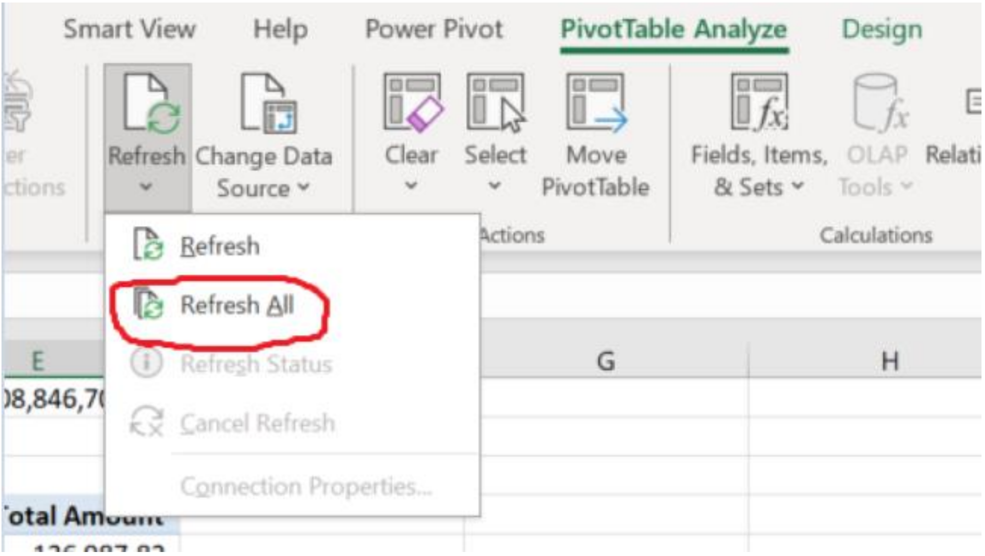
This tab helps to identify federal funds received in accounts *other than* 68001 or 68002, which will not appear in the GR06 query (the GR06 query returns source transactions only when 68001 or 68002 revenue is recognized). These federal funds should still be reported on the SEFA. As a result, this will be a reconciling difference on the reconciliation tab. Manually populate the table starting in cell A4. Column A should contain the Project ID and column B should contain the word "Yes."

Expenditures using the combination of these activities, activity types, and rate set may be reconciling items:

Activity	Activity Type	Activity Type Description	Rate Set
LOCALGOV	OSFED	Pass-Through from Local Government	68030, 68050
OTHERSTATE	OSFED	Pass-Through from other state	68070
FOUNDATION or NONGOV	OSFED	NonFederal entity, non-profit, non-public entity	68060
PTDISASTER	PTFED	Military only	68070

INTERFED (reported on SIS)	PTFED	Pass-Through Federal Funding from TN Agency	68090
INTERFED (reported on SIS)	PTFED	Pass-Through Federal frm CU	68095

8. **Refresh the Pivot Tables located on Recon 1- GL Rev and GL Exp tab and Tab A-Tab H**



The following steps should be taken to ensure data properly populates on the templates.

a. **Recon 1- GL Rev and GL Exp** – when refreshed, the pivot table should bring back projects with a Federal activity. If nothing returns, click on the Project filter and make sure all are selected. also check the Activity filter and be sure FEDERAL is selected. If your agency uses ad hoc Activities, select all activities that are federally funded to ensure completeness of the SEFA. If your agency receives pass-through federal dollars from a non-profit, foundation, or local government, the filter will need to also include the activities related to these grants. (i.e. NONGOV)
b. **Tab A – TN_GR06_Pivot** – if no results show up in this pivot table after it is refreshed, click on the filter on the Project field, and ensure all projects are selected. There is a check figure in cell E1 that should not be changed.
c. **Tab B – TN_GR_A13 Pivot** – when refreshed, this pivot table should populate with no issue. There is a check figure in cell E1 that should not be changed.
d. **Tab C – NonGov_PTFED** – this pivot table has a filter on the Source Type. The filter on the Source Type should be reviewed to ensure that all non-federal rate sets that have pass-through federal dollars are selected. There is a check figure in cell D1 that should not be changed.

e. **Tab D – Statistical Grants** – this pivot table has a filter on the Analysis Type. The filter on Analysis Type should be reviewed to ensure that "SJE" is the only analysis type selected. There is a check figure in cell E1 that should not be changed.
f. **Tab E – Rev in Different Years** – when refreshed, this pivot table should populate with no issue. There is a check figure in cell C1 that should not be changed.
g. **Tab F – Program Income** – when refreshed, this pivot table should populate with no issue. There is a check figure in cell D1 that should not be changed.
h. **Tab G – Accrual Comparison** – this pivot table is comparing the effects of the reversals of prior year accruals. There are filters on the An Type and the Period. These filters should be reviewed to ensure analysis types "YAE" and "YAR" and Periods 1-12 are selected. There is a check figure in cell M1 that may need the formula updated. If the check figure does not calculate correctly, verify that the formula is summing all of the columns (but not double counting the Grant Total column, if it is enabled). Update as needed. (If you had no Project accrual reversals, you can delete the formulas in Column I on the "Recon 1- GL Rev and GL Exp" tab)

9. **Recon 1- GL Rev and GL Exp**– this tab is designed to reconcile Federal Revenue and Expense by project.
   a. Columns F to I will automatically populate to help reconcile any know differences.
   b. Column J onward allow for any known items to be manually entered. Any reconciling items entered in Column K should also be accompanied with explanatory detail and documentation. Column M or a Note in the cell can be used to provide the detail.
   c. The "Difference" column P is the difference between expense and revenue adjusted for the identified reconciling items. This column <u>must be zero</u> before moving forward.
   d. Column R is the Adjusted Expense number that will carry forward to the second reconciliation between the grants module and the general ledger. Based on what additional reconciling items are put in the reconciliation adjustment columns for a given project, this figure may need to be updated for those projects.
   e. Check Figures are included at the top of the worksheet. They are designed to sum amounts included on this schedule and compare to the source information on other sheets of this template. Any difference between the Schedule total and check figures should be investigated and reconciled.
10. **Recon 2 - GL to Grants Module**– this tab is designed to reconcile Expense per the General Ledger to Expense on the GR06 by Project.
   a. The first step is to ensure the list of Edison projects automatically copied over correctly in the excel formulas from the "Recon 1 – GL Rev and GL Exp" tab. If not, manually adjust the formulas. will then return in columns B and D as well as columns F, G, and H if applicable.
   b. Columns I – M are available for additional reconciling items to be documented. Any reconciling items entered in these columns should also be accompanied with explanatory detail and documentation.

   c. Column O is the difference between Expense per the GL and Expense per the GR06 adjusted for known reconciling items. This column must be zero before moving forward.
   d. Column P-Q should be populated with items that are SEFA reportable but are not in the GL under a project. These columns will add to the SEFA expenditure Amount. Column R can be used for other similar adjustments.
   e. Check Figures are included at the top of the worksheet. They are designed to sum amounts included in the schedule and compare to the source information on other sheets in this template. Any difference between the Schedule total and check figures should be investigated and reconciled.

11. **Summary** – this tab is designed to compile data per the reconciliation to assist in completing the SEFA shell. Note that this tab does not present expenditure data split between amounts spent internally and amounts passed to subrecipients, but rather presents in total by project. The Summary tab expenditure total should reconcile to total expenditures presented on the SEFA Shell.
   a. If you have Policy 20 exceptions, which are grant awards not recorded in Edison grants module, manually add them in the indicated rows.
   b. If you have ARPA (COVID-19) funds which were recorded in the TN_GR06S_SUPPL query, add them on the indicated rows. Some data may need to be entered manually.
   c. All other rows and columns on the Summary tab should automatically update. In some instances, the information will not populate, mainly for Projects that are not included on the GR06 query. Manual entry of the information is appropriate for these items.
   d. The Grant Start Date and Grant End Date should be verified. These dates are retrieved from Commitment Control and may be extended beyond the actual Grant End Date to allow for close-out of grant expenditures.

SEFA Checklist

The **SEFA checklist** is a tool to help ensure that the SEFA is completed per instructions. To complete the checklist:

1) Download the checklist file from the Job Aids section of the Division of Accounts website and save as an Excel file.

2) Enter the name of the entity in the space at the top of the checklist.

3) For each question, enter an "X" in the appropriate box (Yes, No, or N/A).

4) Save the completed checklist as an Excel file.

Validation Form

Edison users: The **validation form** is a tool to help ensure that the proper Edison queries have been run and verified. To complete the validation form:

1) Download the validation form file from the Job Aids section of the Division of Accounts website. It is a form-fillable PDF.

2) Enter the entity's business unit in the box at the top of the form and follow the instructions on the form for filling in the check boxes.

3) After the check boxes have been filled in, write the name of the entity's fiscal officer and the date at the bottom of the form. Have the form digitally signed by the fiscal officer him/herself (Not a designee).

Submitting Schedules to the Division of Accounts

Submit these documents electronically:

(a) SEFA Shell (Excel).

(b) SEFA Reconciliations (Excel).

(c) Completed SEFA checklist (Excel).

(d) SIS (Excel). **Email a completed copy of your SIS to <u>all</u> state entities from which federal grants were received.** Carbon copy (cc) the Funds Coordinator on the emails to verify that the SIS was sent on time.

(e) SIS Reconciliations (Excel).

(f) Validation Form (PDF, completed and signed by fiscal officer. For Edison users).

(g) Any other supporting documentation (i.e., Policy 20 exception letters, loan balance disclosures, etc.).

<u>For ACT users (state agencies):</u> Submit Files via Annual Closing Tasklist (ACT). Files should be attached to the applicable ACT task. If files are too large to be attached to the task, contact Funds Coordinator to discuss a workaround.

Files can be added to an ACT item via the “File Upload” feature. Select the proper file and click “Apply Changes” to add the attachment to the task. This will close the individual task view and send you back to the task list screen. Re-open the task and it should show the uploaded attachment.

You can only upload one file at a time; however, you can repeat this process to upload multiple files to the task.

<u>For other non-ACT users:</u> Submit files to the Funds Coordinator via email. If files are too large to be attached to the email, contact the Funds Coordinator to discuss a workaround.

Revisions of Schedules

After the SEFA and SIS have been submitted and approved, if it is discovered that a revision to the SEFA and/or SIS is required (whether the revision was discovered by the entity or by State Audit):

Notify the Division of Accounts (point of contact: Funds Coordinator) immediately via email. For ACT users, the Division of Accounts will reopen the task in ACT for you to upload the corrected file(s).

On the revised SEFA or SIS Shell, on the ALN tab –

1) For grants to be **added**, add them after the last grant on the schedule.

2) For grants to be **changed**, make changes in the body of the schedule and highlight the changed cells. Please include a list of changes either in the email itself or as a separate attachment to the email.

3) For grants to be **deleted**, zero out the expenditures and leave the line in the schedule. Do not delete the row itself. Leave it blank.

Include the revised schedule(s) and support for the revision(s) in ACT once the task is reopened (for ACT users like state agencies) or include in an email (for non-ACT users). Include a list of grants that were changed in the revision, if applicable.

For a revised SIS, also email a completed copy of your revised SIS to the state entities from which the revised federal grant(s) was/were received, and cc the Funds Coordinator.

A revised validation form **must** also be submitted separately, as described above.

Due Dates

The deadline for submitting the completed SIS and all required support to the Division of Accounts (and for sharing the completed SIS with applicable state entities) is **Friday, September 9, 2024**.

To allow time for including information from completed SISs in the SEFA (as applicable), the deadline for submitting the completed SEFA, checklist, validation form, and all other required support is **Friday, September 16, 2024**.

Special Reporting Requirements

11.307 – Economic Adjustment Assistance – For Economic Development Administration Revolving Loan Fund reporting requirements see the compliance supplement (4-11.300-13, PDF page 334.

11.611 – Hollings Manufacturing Extension Partnership – For information on reporting program income for this assistance listing number see the FY24 compliance supplement (4-11.611-9 or PDF page 344).

84.425 – Education Stabilization Fund is to be reported on the SEFA by the subprogram alpha. This is the standard Assistance Listing Number with a letter added to the end. A complete listing of subprograms is below.

ALN	Subprogram name
84.425	Education Stabilization Fund
84.425A	Education Stabilization Fund–State Educational Agency (Outlying Areas) (ESF-SEA)
84.425B	Discretionary Grants: Rethink K-12 Education Models Grants
84.425C	Governor’s Emergency Education Relief (GEER) Fund
84.425D	Elementary and Secondary School Emergency Relief (ESSER) Fund
84.425E	Higher Education Emergency Relief Fund (HEERF) Student Aid Portion
84.425F	HEERF Institutional Portion
84.425G	Discretionary Grants: Reimagining Workforce Preparation Grants
84.425H	Education Stabilization Fund–Governors (Outlying Areas) (ESF-Governor)
84.425J	HEERF Historically Black Colleges and Universities (HBCUs)
84.425K	HEERF Tribally Controlled Colleges and Universities (TCCUs)
84.425L	HEERF Minority Serving Institutions (MSIs)
84.425M	HEERF Strengthening Institutions Program (SIP)
84.425N	HEERF Fund for the Improvement of Postsecondary Education (FIPSE) Formula Grant
84.425P	Institutional Resilience and Expanded Postsecondary Opportunity
84.425R	Coronavirus Response and Relief Supplemental Appropriations Act, 2021 - Emergency Assistance to Non-Public Schools (CRRSA EANS) program
84.425S	HEERF Supplemental Assistance to Institutions of Higher Education (SAIHE) program
84.425T	HEERF Supplemental Support Under American Rescue Plan (SSARP) Program
84.425U	American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER)
84.425V	American Rescue Plan – Emergency Assistance to Non-Public Schools (ARP EANS)
84.425W	American Rescue Plan–Elementary and Secondary School Emergency Relief–Homeless Children and Youth
84.425X	American Rescue Plan–State Educational Agency (Outlying Areas) (ARP-OA SEA)
84.425Y	American Rescue Plan - American Indian Resilience in Education (AIRE)

93.498 – Provider Relief Funds have unique SEFA reporting guidance.

	Payment Received Period (Payments Exceeding $10,000 in Aggregate Received)	Period of Availability for Eligible Expenses	Period of Availability for Lost Revenues	PRF and ARP Rural Portal Reporting Time Period
Period 1	April 10, 2020 to June 30, 2020	January 1, 2020 to June 30, 2021	January 1, 2020 to June 30, 2021	July 1, 2021 to September 30, 2021
Period 2	July 1, 2020 to Dec 31, 2020	January 1, 2020 to December 31, 2021	January 1, 2020 to December 31, 2021	January 1, 2022 to March 31, 2022
Period 3	Jan 1, 2021 to June 30, 2021	January 1, 2020 to June 30, 2022	January 1, 2020 to June 30, 2022	July 1, 2022 to September 30, 2022
Period 4	July 1, 2021 to Dec 31, 2021	January 1, 2020 to December 31, 2022	January 1, 2020 to December 31, 2022	January 1, 2023 to March 31, 2023
Period 5	Jan 1, 2022 to June 30, 2022	January 1, 2020 to June 30, 2023	January 1, 2020 to June 30, 2023	July 1, 2023 to September 30, 2023
Period 6	July 1, 2022 to December 31, 2022	January 1, 2020 to December 31, 2023	January 1, 2020 to June 30, 2023	January 1, 2024 to March 31, 2024
Period 7	January 1, 2023 to June 30, 2023	January 1, 2020 to June 30, 2024	January 1, 2020 to June 30, 2023	July 1, 2024 to September 30, 2024

Please refer to the FY24 Compliance Supplement for more detailed reporting requirements. 4-93.498-1 or PDF page 1520.

SEFA and SIS Tip Sheet (for Edison users)

Initial Review:

- Review TN_GR06_SEFA_EXP to ensure the Fed Awd ID# is populated for all lines. For blank lines, the Fed Awd ID# can be populated by doing the following:
    - Navigate to the Award Profile - FSCM> Grants> Awards> Award Profile.
    - Enter the Federal Award ID in the correct field and Save.

  The next time the TN_GR06 query is ran, the field(s) will be populated. The Fed Awd ID# should be populated with the Notice of Grant Award.

- Review TN_GR06S_SEFA_SUPPL to ensure the Ref Awrd # and Fed Awd ID# are populated for all lines. For blank lines, the Fed Awd ID# can be populated by doing the following:
    - Navigate to the Award Profile - FSCM> Grants> Awards> Award Profile.
    - Enter the Federal Award ID in the correct field and Save.

  The next time the TNGR06S query is ran, the fields will be populated. For Federal pass-through grants, the Ref Awrd # should be the interdepartmental supplier contract number. To connect the pass-through dollars to a Federal Award, the Fed Award ID# should be the primary state agency's Notice of Grant Award.

Schedule Preparation:

1. **Schedule of Expenditure of Federal Awards (SEFA)** reports Federal dollars received directly from the Federal government or from other entities (counties, other states, etc.).

    - TN_GR06_SEFA_EXP – Summary of expenditures by project for use in preparing SEFA.
    - TN_GR06_V_SEFA_DETAILS – detailed transactions to support the summary amounts on TN_GR06_SEFA_EXP.
        - This query is used to identify federal dollars passed to subrecipients which is required to be reported on the SEFA.

    Query Results: Analyzing Query Results:

    The query results should be put in a pivot table format with

- Grantor Name, PC BU, Program Name, Award Begin, Award End, CFDA, and "Ref Awd Num"/Reference Award Number (Other Identifying #) in the row field and
- Amount in the sum of the pivot table.

Known Causes of Reconciling Items:

- Revenue recognized on a journal entry or a direct journal deposit and not recognized through projects would not be on the SEFA query and would be a reconciling item.
- Projects with Rate Sets 68030, 68050, 68060, 68070, 68080 that have a PTFED Activity Type.
- If expenditures charged to a Project ID that is not associated with a Customer (revenue) Contract, the activity will not show on the SEFA query and would be a reconciling item.

2. Supplementary Information Schedule (SIS) reports pass-through Federal dollars from another state agency.

- **TN_GR06S_SEFA_SUPPL** if Federal dollars are granted from another state agency, this query returns data needed to prepare the SIS.

Query Results: Analyzing Query Results:

The query results should be put in a pivot table format with:

- Grantor Name, Program Name, Award Begin, Award End, CFDA, Ref Awd #, Contract/Award, and Project ID in the row field and
- Amount in the sum of the pivot table.

Known Causes of Reconciling Items:

- TN_GR06S_SEFA_SUPPL is only returns interdepartmental sponsors that have the Customer Type of "TN Agency". If a sponsor is incorrect, the query will not contain the activity for that Customer (revenue) Contract. This would have to be manually added to the SIS report.

- **Note:** If your agency received a grant under AL 21.019 Coronavirus Relief Fund (CRF), AL 21.027 Coronavirus State Fiscal Recovery Funds (CSFRF), or AL 21.023 COVID Emergency Rental Assistance, these need to be removed from the SIS report and added to the SEFA report because Federal revenue, 68001000, was recognized on the interdepartmental (IU) journals for these grants.

1) Expenditures related to disaster, fire, hurricane, flood, etc. which were incurred by state agencies other than Military should be reported on the SIS report. In prior years, several agencies did not charge these expenditures correctly as Interdepartmental PTDISASTER Activity on various disasters that occurred during the State year, so they would be reconciling items to the SEFA Supplemental report. Also, based upon the Compliance Supplement, the expenditures may be reconciling items to the SEFA as per following note.

   Note from the Compliance Supplement – A presidential declaration does not approve a disaster for FEMA funding even though the state may have already received funds for disaster expenditures. The funds are not "earned" until the FEMA project has been granted a Project Number based upon a Project, [formerly called a Project Worksheet (PW)] from FEMA.

   From the Compliance Supplement: (4-97.036-13 p1886 /2105)

   - "Nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when (1) FEMA has approved the nonfederal entity's Project, and (2) the nonfederal entity has incurred the eligible expenditures."

   - "Federal awards expended in years subsequent to the fiscal year in which the Project is approved are to be recorded on the nonfederal entity's SEFA in those subsequent years."

   "For example:

   1. "If FEMA approves the Project in the nonfederal entity's fiscal year 2024 and eligible expenditures are incurred in the nonfederal entity's fiscal year 2025, the nonfederal entity records the eligible expenditures in its fiscal year 2025 SEFA.

   2. "If the nonfederal entity incurs eligible expenditures in its fiscal year 2024 and FEMA approves the nonfederal entity's Project in the nonfederal entity's fiscal year 2025, the nonfederal entity records the eligible expenditures in its fiscal year 2025 SEFA with a footnote that discloses the amount included on the SEFA that was incurred in a prior year."

Reconciliation:

When reconciling the SEFA main and SIS supplemental reports to the General Ledger, consider the following information and related queries to help resolve unreconciled balances:

- **General - TN_GR06X_REV_EXP_IN_DIFF_YEAR** returns a summary of transactions where revenue is recognized in one Fiscal Year, but the expenditure is recognized in different Fiscal Year. TN_GR06X_REV_EXP_DIFF_YR_DTL provides detailed transactions of amounts reported on the summary query.
- **General - TN_GL97_ACTUAL_REV_EXP_PROJECT** returns both expenditures and revenue by project ID except for the Indirect Cost Expenditure (89040000). The amount

of the Indirect Cost Expenditure (8904000) must be added to the expenditures per the query to reconcile revenue and expenditures.

- **Automated Indirect Cost – TN_GR_A13_89040000_VS_89035000** can be used to account for the reconciling difference in revenue and expense on the TN_GL97_ACTUAL_REV_EXP_PROJECT related to indirect cost. (GL Revenue to Expense)
- **Program Income** - PROGRAMINC activity automatically reduces the Federal draws does not have associated direct expenditures – run **TN_GR24A_REV_WRONG_ACTIVITY** to easily identify the program income that reduced revenue. (GL Expense to SEFA Expense)
- **Federal Funds received from other entity** – TN_GR06_SEFA_EXP only returns transactions that recognize 68001 and 68002 revenue. If a grant has a 68050, 68060, 68070 Rate Set and PTFED Activity Type, the expenditures for those projects will return on the query, but the recorded revenue will not. (GL Expense to SEFA Expense)
    2) **TN_GL83 (various letters) EXPENSE** queries returns data from the ACTUALS Ledger which DOES NOT include the activity field. – would not include any indirect cost, inkind, or statistical journals.
    3) **TN_GL64_REVENUE** queries return data from the general ledger which includes both project and activity.
    4) **TN_GL84 (various letters) REVENUE** queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
    5) **TN_PR202_ALL_TRANSACTIONS** is a project query which can provide all transactions for one or many projects in a business unit by accounting date range. This query is intended for general transaction research and knowledge of all analysis types is required to interpret the results. The prompts allow the individual to filter by project, fund, account, department ID, and source type.

- **TN_GL63_ENTRIES_IU_YEAR** is a query that one can run for periods 1-998 to be able to return both sides of interdepartmental journals. This could assist a secondary agency receiving pass through funding to be able to look for Project IDs with a FEDERAL Activity for the primary agency which may reflect the need for a SEFA Supplemental (SSI) reconciling report to be created by the secondary agency.

Final Review:

- Review the Begin and End Dates of the Grants on the SEFA and SIS reports to ensure they are the actual begin and end dates on the Notice of Award of Pass-through Grant Agreement. The query returns the End Date from Commitment Control which often differs from the true end date of the grant.

- Review the Program Name on the SEFA and SIS reports to ensure the program name is complete. The complete Program Name needed for the SEFA reporting.

- Compare INTERFED activity per the Trial balance to the SIS supplemental report to ensure they equal.