**Schedule of Expenditures of Federal Awards (SEFA) and**

**Supplementary Information Schedule Tip Sheet**

**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. 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 Worksheet (PW) from FEMA. From the Compliance Supplement, “Nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when (1) FEMA has approved the nonfederal entity’s PW, and (2) the nonfederal entity has incurred the eligible expenditures.” “Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the nonfederal entity’s SEFA in those subsequent years.” “For example: 1. If FEMA approves the PW in the nonfederal entity’s fiscal year 2014 and eligible expenditures are incurred in the nonfederal entity’s fiscal year 2015, the nonfederal entity records the eligible expenditures in its fiscal year 2015 SEFA. 2. If the nonfederal entity incurs eligible expenditures in its fiscal year 2014 and FEMA approves the nonfederal entity’s PW in the nonfederal entity’s fiscal year 2015, the nonfederal entity records the eligible expenditure in its fiscal year 2015 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)
1. **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.
2. **TN\_GL64\_REVENUE** queries return data from the general ledger which includes both project and activity.
3. **TN\_GL84 (various letters) REVENUE** queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
4. **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.