

State of Tennessee



Accounting and Reporting System
(STARS)

Fiscal Year Ending June 30, 2008

Year-End Accounting Reference Manual and Materials

"Endings are doorways to new beginnings"

June 3, 2008

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**DEPARTMENT OF FINANCE AND ADMINISTRATION
 DIVISION OF ACCOUNTS
 YEAR-END/BEGIN SCHEDULE - JUNE 30, 2008**

YEAR-END ACCOUNTING MEETING		
June 3	Year-End Accounting Meeting	Accounts
GENERATE 2009 STARS TABLE RECORDS		
June 6	Final date to notify Richard Nicks of the Division of Accounts where Cost Centers should not roll	State Agencies
June 6	Generate Cost Center Table Entries	Accounts
June 9	Begin making additions or changes to FY 09 cost center table	State Agencies
CROSSWALK TABLE		
June 16	Allotment code and cost center changes due to Accounts for crosswalk purposes	Budget, State Agencies
June 20	Complete entry of crosswalk table	Accounts
June 23	Crosswalk report to agencies for verification	Accounts
June 27	Correction to Crosswalk due to Accounts	State Agencies
"Z" AND "H" CONTRACTS		
June 2	Begin entry of 2009 "Z" and "H" contracts to STARS	State Agencies
July 1	Change effective date and FFY and release for update to STARS (2009 "Z" and "H" contracts entered in June)	Accounts
YEAR-END ROLLOVER		
June 30	Run STARS monthly/year-end rollover	Accounts
July 1	STARS ready for input of 2009 transactions	Accounts
CONTRACT/ENCUMBRANCE ANALYSIS AND DISBURSEMENTS		
June 16	Report of encumbrances prior to 4/1/08 to Agencies for Analysis	Accounts
June 25	Report of encumbrances prior to 4/1/08 to be returned to Accounts	State Agencies
June 30	TOPS Contract Changes posted to STARS for FY 08 contracts	General Services
June 30	Last day for TOPS to post 2008 PO's to STARS	General Services
July 14	Cutoff for entering Disbursements	State Agencies
July 15	Non-TOPS contracts and/or amendments due in Accounts against FY 08 contracts	State Agencies
July 15	Disbursement Vouchers due to Accounts	State Agencies
July 15	Work report of encumbrances prior to 4/1/08	Accounts
July 18	Non-TOPS Contract transactions released and updated to STARS	Accounts
July 18	Disbursements released and updated to STARS	Accounts

CONTRACT/ENCUMBRANCE ANALYSIS AND DISBURSEMENTS CONTINUED

July 22	Contract & Encumbrance analysis report to agencies	Accounts
July 28	Contract & Encumbrance analysis report to be returned to Accounts	State Agencies
July 30	Contract & Encumbrance report worked - complete crosswalk table and liquidate Encumbrances to be cancelled	Accounts
Aug 4	Purchase Order Encumbrance conversion to FY 09	Accounts
Aug 6	Contract conversion to FY 09	Accounts
Aug 20	Liquidate contracts with ending date of 6/30/08 and prior	Accounts
July 1	PURGE REQUISITIONS	Accounts
	WARRANT CANCELLATION AND REISSUES	
July 14	Cutoff for entry of warrant cancellations and reissues	State Agencies
July 15	Cutoff for Accounts receipt of cancellation and reissues from agencies	State Agencies
July 18	Warrant cancellations and reissues released and updated to STARS	Accounts
	DEPOSIT CERTIFICATIONS AND BATCH TYPE U	
July 14	Cutoff for entry of Deposit Certifications	State Agencies
July 15	Deposit Certifications due in Accounts	State Agencies
July 18	Deposit Certifications released and updated to STARS	Accounts
	JOURNAL VOUCHERS	
	Contract Journal Vouchers	
July 28	Cutoff for entering JV's against contracts	State Agencies
July 29	Cutoff for Accounts receipt of JV's against contracts	State Agencies
July 31	Contract JV's released and updated to STARS	Accounts
	Sales Tax Payment Journal Vouchers	
July 2	Cutoff for entry of debit side of journal vouchers paying sales tax to the Department of Revenue	State Agencies
July 3	Cutoff for receipt of sales tax JV's by the Department of Revenue (noon)	State Agencies
July 10	Cutoff for receipt of sales tax JV's by Accounts	Dept. of Revenue
July 15	Sales tax JV's released and updated to STARS	Accounts

JOURNAL VOUCHERS CONTINUED

Front-End Billed Journal Vouchers

July 16	Cutoff for entry of front-end JV's into STARS	State Agencies
July 17	Cutoff for receipt of front-end JV's by Accounts	State Agencies
July 18	Front-End JV's to be released and updated to STARS	Accounts

Accrued Liability Journal Vouchers

July 28	Cutoff for receipt by Accounts of accrued liability JV's	State Agencies
July 31	Accrued liability JV's released and updated to STARS	Accounts

Encumbrance Journal Vouchers

July 14	Cutoff for entering JV's against encumbrances	State Agencies
July 15	Cutoff Accounts for receipt of JV's against encumbrances	State Agencies
July 18	Encumbrance JV's released and updated to STARS	Accounts

Other Journal Vouchers

Aug 6	Cutoff for entry of credit side of miscellaneous J type JV's between departments	State Agencies
Aug 11	Cutoff for entry of debit side of miscellaneous J type JV's between departments	State Agencies
Aug 12	Miscellaneous J type JV's between departments due in Accounts	State Agencies
Aug 14	Miscellaneous J type JV's between departments updated	Accounts

Treasury Interest Journal Vouchers

Aug 20	Cutoff for entry of credit side of Treasury interest JV's	State Agencies
Aug 21	Cutoff for receipt of Treasury Interest JV's by Treasurer's Office	State Agencies
Aug 26	Cutoff for receipt of Treasury Interest JV's by Accounts	Treasury
Aug 28	Treasury Interest JV's released and updated to STARS	Accounts

Reallocation Journal Vouchers

Aug 22	Cutoff for entry of reallocation JV's	State Agencies
Aug 25	Cutoff for Accounts receipt of reallocation JV's	State Agencies
Aug 28	Reallocation JV's released and updated to STARS	Accounts

Accounts Receivable Journal Vouchers Against Accrued Liabilities

Aug 8	Cutoff for entry of accounts receivable JV's against accrued liabilities	State Agencies
Aug 11	Cutoff for receipt by Accounts of accounts receivable JV's against accrued liabilities	State Agencies
Aug 14	Accounts receivable against accrued liabilities released and updated to STARS	Accounts

JOURNAL VOUCHERS CONTINUED

Accounts Receivable Journal Vouchers Not Against Accrued Liabilities

Aug 22	Cutoff for entry of accounts receivable JV's not against accrued liabilities	State Agencies
Aug 25	Cutoff for receipt by Accounts of accounts receivable JV's not against accrued liabilities	State Agencies
Aug 28	Accounts receivable JV's not against accrued liabilities released and updated to STARS	Accounts

BALANCING GL ACCOUNTS

Sept 9	Monthly Subsidiary General Ledger Account Reconciliation Worksheets for June 2008 due in Accounts	State Agencies
Sept 9	Year-End Validation of Subsidiary General Ledger Accounts Balances for GL 0250 and GL 0234 forms due in Accounts	State Agencies

JOURNAL ENTRIES

July 3	Cutoff for Accounts receipt of Journal Entry request for transactions processed with July 2007 through May 2008 effective dates	State Agencies
July 18	May 31 and prior JE transactions updated	Accounts
July 22	Cutoff for Accounts receipt of Journal Entry request for items with a June effective date affecting the document file (i.e., contracts or encumbrances)	State Agencies
July 25	JE's referencing contracts or encumbrances updated	Accounts
Aug 22	Cutoff for Accounts receipt of Journal Entry requests for FY 08	State Agencies
Aug 28	Final FY 08 Journal Entry transactions released and updated to STARS	Accounts

STARS CLOSING

July 19	Generate first preliminary report	Accounts
Aug 2	Generate second preliminary report	Accounts
Aug 16	Generate third preliminary report	Accounts
Aug 30	Generate fourth preliminary report	Accounts
Sept 2	Begin issuing daily closing reports to Budget	Accounts
Sept 16	Cutoff for budget revisions (all allotments in balance)	Budget

CAFR

Sept 2	Begin CAFR process	Accounts
Sept 16	Schedule of Expenditures of Federal Awards due to Accounts	State Agencies
Sept 16	General Fund Statutory Reserve Letters due to Accounts	State Agencies

DEPARTMENT OF FINANCE AND ADMINISTRATION

DIVISION OF ACCOUNTS

YEAR-END/BEGIN SCHEDULE - JUNE 30, 2008 (sorted by date)

June 2	Begin entry of 2009 "Z" and "H" contracts to STARS	State Agencies
June 3	Year-End Accounting Meeting	Accounts
June 6	Final date to notify Richard Nicks of the Division of Accounts where Cost Centers should not roll	State Agencies
June 6	Generate Cost Center Table Entries	Accounts
June 9	Begin making additions or changes to FY 09 cost center table	State Agencies
June 16	Allotment code and cost center changes due to Accounts for crosswalk purposes	Budget, State Agencies
June 16	Report of encumbrances prior to 4/1/08 to Agencies for Analysis	Accounts
June 20	Complete entry of crosswalk table	Accounts
June 23	Crosswalk report to agencies for verification	Accounts
June 25	Report of encumbrances prior to 4/1/08 to be returned to Accounts	State Agencies
June 27	Correction to Crosswalk due to Accounts	State Agencies
June 30	TOPS Contract Changes posted to STARS for FY 08 contracts	General Services
June 30	Last day for TOPS to post 2008 PO's to STARS	General Services
June 30	Run STARS monthly/year-end rollover	Accounts
July 1	STARS ready for input of 2009 transactions	Accounts
July 1	Purge Requisitions	Accounts
July 1	Change effective date and FFY and release for update to STARS (2009 "Z" and H" contracts entered in June)	Accounts
July 2	Cutoff for entry of debit side of journal vouchers paying sales tax to the Department of Revenue	State Agencies
July 3	Cutoff for receipt of sales tax JV's by the Department of Revenue (noon)	State Agencies
July 3	Cutoff for Accounts receipt of Journal Entry request for transactions processed with July 2007 through May 2008 effective dates	State Agencies
July 10	Cutoff for receipt of sales tax JV's by Accounts	Dept. of Revenue
July 14	Cutoff for entering Disbursements	State Agencies
July 14	Cutoff for entry of warrant cancellations and reissues	State Agencies
July 14	Cutoff for entry of Deposit Certifications	State Agencies
July 14	Cutoff for entering JV's against encumbrances	State Agencies
July 15	Cutoff for Accounts receipt of JV's against encumbrances	State Agencies
July 15	Sales tax JV's released and updated to STARS	Accounts
July 15	Deposit Certifications due in Accounts	State Agencies

July 15	Cutoff for Accounts receipt of cancellation and reissues from agencies	State Agencies
July 15	Non-TOPS contracts and/or amendments due in Accounts against FY 08 contracts	State Agencies
July 15	Disbursement Vouchers due to Accounts	State Agencies
July 15	Work report of encumbrances prior to 4/1/08	Accounts
July 16	Cutoff for entry of front-end JV's into STARS	State Agencies
July 17	Cutoff for receipt of front-end JV's by Accounts	State Agencies
July 18	Front-End JV's to be released and updated to STARS	Accounts
July 18	Non-TOPS Contract transactions released and updated to STARS	Accounts
July 18	Disbursements released and updated to STARS	Accounts
July 18	Warrant cancellations and reissues released and updated to STARS	Accounts
July 18	Deposit Certifications released and updated to STARS	Accounts
July 18	Encumbrance JV's released and updated to STARS	Accounts
July 18	May 31 and prior JE transactions updated	Accounts
July 19	Generate first preliminary report	Accounts
July 22	Contract & Encumbrance analysis report to agencies	Accounts
July 22	Cutoff for Accounts receipt of Journal Entry request for items with a June effective date affecting the document file (i.e., contracts or encumbrances)	State Agencies
July 25	JE's referencing contracts or encumbrances updated	Accounts
July 28	Contract & Encumbrance analysis report to be returned to Accounts	State Agencies
July 28	Cutoff for entering JV's against contracts	State Agencies
July 28	Cutoff for receipt by Accounts of accrued liability JV's	State Agencies
July 29	Cutoff for Accounts receipt of JV's against contracts	State Agencies
July 30	Contract & Encumbrance report worked - complete crosswalk table and liquidate Encumbrances to be cancelled	Accounts
July 31	Contract JV's released and updated to STARS	Accounts
July 31	Accrued liability JV's released and updated to STARS	Accounts
Aug 2	Generate second preliminary report	Accounts
Aug 4	Purchase Order Encumbrance conversion to FY 09	Accounts
Aug 6	Contract conversion to FY 09	Accounts
Aug 6	Cutoff for entry of credit side of miscellaneous J type JV's between departments	State Agencies
Aug 8	Cutoff for entry of accounts receivable JV's against accrued liabilities	State Agencies

Aug 11	Cutoff for receipt by Accounts of accounts receivable JV's against accrued liabilities	State Agencies
Aug 11	Cutoff for entry of debit side of miscellaneous J type JV's between departments	State Agencies
Aug 12	Miscellaneous J type JV's between departments due in Accounts	State Agencies
Aug 14	Miscellaneous J type JV's between departments updated	Accounts
Aug 14	Accounts receivable against accrued liabilities released and updated to STARS	Accounts
Aug 16	Generate third preliminary report	Accounts
Aug 20	Liquidate contracts with ending date of 6/30/08 and prior	Accounts
Aug 20	Cutoff for entry of credit side of Treasury interest JV's	State Agencies
Aug 21	Cutoff for receipt of Treasury Interest JV's by Treasurer's Office	State Agencies
Aug 22	Cutoff for entry of reallocation JV's	State Agencies
Aug 22	Cutoff for entry of accounts receivable JV's not against accrued liabilities	State Agencies
Aug 22	Cutoff for Accounts receipt of Journal Entry requests for FY 08	State Agencies
Aug 25	Cutoff for receipt by Accounts of accounts receivable JV's not against accrued liabilities	State Agencies
Aug 25	Cutoff for Accounts receipt of reallocation JV's	State Agencies
Aug 26	Cutoff for receipt of Treasury Interest JV's by Accounts	Treasury
Aug 28	Treasury Interest JV's released and updated to STARS	Accounts
Aug 28	Reallocation JV's released and updated to STARS	Accounts
Aug 28	Accounts receivable JV's not against accrued liabilities released and updated to STARS	Accounts
Aug 28	Final FY 08 Journal Entry transactions released and updated to STARS	Accounts
Aug 30	Generate fourth preliminary report	Accounts
Sept 2	Begin issuing daily closing reports to Budget	Accounts
Sept 2	Begin CAFR process	Accounts
Sept 9	Monthly Subsidiary General Ledger Account Reconciliation Worksheets for June 2008 due in Accounts	State Agencies
Sept 9	Year-End Validation of Subsidiary General Ledger Accounts Balances for GL 0250 and GL 0234 forms due in Accounts	State Agencies
Sept 16	Cutoff for budget revisions (all allotments in balance)	Budget
Sept 16	Schedule of Expenditures of Federal Awards due to Accounts	State Agencies
Sept 16	General Fund Statutory Reserve Letters due to Accounts	State Agencies

CROSSWALK TABLE

The Crosswalk Table is developed by the Division of Accounts in June and July of each year to aid in the handling of *some (not all)* of the old fiscal year/new fiscal year crossover issues which arise in connection with the Division of Budget approved fund and allotment code changes, and/or agency initiated cost center changes, being made effective with the start of the new fiscal year.

The primary phases of its development are outlined below:

- I. The Division of Budget and State Agencies are asked to submit changes in funds; allotment codes; and, cost centers, which are to be effective at the start of the new fiscal year (July 1) to the Division of Accounts in mid June.

Note: It is preferable that this information be submitted electronically (for the FY 08to FY 09 crossover, send to Lisa Wells at Lisa.Wells@state.tn.us) in the following EXCEL spreadsheet format:

CURRENT YEAR				NEW YEAR			
DEPT	DIV	FUND	COST CENTER	DEPT	DIV	FUND	COST CENTER

- II. The Division of Accounts prepares a preliminary version of the Crosswalk Table, based on the notifications of changes received. This preliminary version is sent to State Agencies for review around the third week of June, and any needed changes and/or additions are to be submitted to the Division of Accounts during the last week in June.
- III. The Division of Accounts prepares a revised version of the Crosswalk Table, based on State Agency submitted changes and/or additions to the preliminary version. This revised version is used to identify the new fiscal year funds; allotment codes; and/or cost centers to be associated with the current year contract and encumbrance documents listed on the Contract and Encumbrance Analysis Report.
- IV. State Agencies are sent the Contract and Encumbrance Analysis Report for review in mid July. Among other things, they are to verify that listed documents are scheduled to be "crosswalked" correctly. (i.e. If a listed document will be moved to the new FY, the new fund; allotment code; and/or cost center, to be associated with it, if any, is correctly shown on the report.)

Crosswalk Table

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- V. The Division of Accounts completes the Crosswalk Table based on State Agency submitted corrections to the Contract and Encumbrance Analysis Report.

The completed crosswalk is used for a number of different things, but its primary use is in the process of moving the various components of the STARS Document File to the new fiscal year. In connection with this process, it is important to understand and remember that the Crosswalk Table changes are only applied to the various components of the STARS document file that are actually moved to the new fiscal year.

The following items need to be kept in mind when processing transactions involving crosswalk table changes:

1. If it is necessary to process a payment in the new year against a liquidated contract or encumbrance balance, which is associated with an allotment code and/or cost center that was changed by the Crosswalk Table, a note describing the situation should be made on the batch slip that accompanies the DV being submitted to process the payment. This disclosure will help the Division of Accounts when attempting to verify the availability of the liquidated balance.
2. Fiscal year end accrued liabilities and accounts receivable that are associated with funds, departments, divisions, and/or cost centers that will be changed at the start of the new fiscal year, should be established on journal vouchers using the codes in effect throughout the fiscal year they relate to (or the old year codes). The July effective reversals of these accrued liabilities and accounts receivable, should be processed using the new year codes. Likewise, the payment of these accrued liabilities and the collection of these accounts receivable in the new year should be recorded under the new fund, department, division, and/or cost center.

Refer to Year-End/Begin Schedule for the time line and due dates associated with the crosswalk processes.

ENCUMBRANCE ACCOUNTING

All encumbrances (purchase order and contract) for all funds will be reduced to zero (\$0.00) at the end of the fiscal year and reestablished in the new fiscal year. This means that in the absence of specific reserve or carry forward authority, unexpended appropriations at the end of the FFY will be available for subsequent expenditure only to the extent that liabilities have been incurred at June 30.

Purchase orders for all funds with open encumbrance balances as of June 30, 2008, will either lapse, or be moved to FFY 09. The open balances will be determined following the processing of the final June effective dated Disbursement Voucher Registers. Likewise, all balances remaining under multi-year contracts will be moved to FFY 09 for expenditure against the new year budget.

In an attempt to move only valid purchase orders to the new fiscal year, two encumbrance analysis reports will be distributed to the agencies for review.

The first will be sent in mid-June and include balances on current and prior year purchase orders dated prior to April 1. Agencies will be asked to carefully review this report and appropriately denote (per provided instructions) any purchase orders that should be moved to the new fiscal funding year. The default option will be lapse. NOTE: Justification should be available, and may be requested, for purchase orders marked to be moved to the new year.

Purchase orders not marked for move to FFY 09 will be liquidated in mid-July. (These purchase orders are not being canceled with the vendor. If it becomes necessary to process a payment against a liquidated purchase order, the payment should be processed following the procedures detailed in the Payment Issues section of this manual.)

A second encumbrance analysis report will be sent in mid-July. This report will include open contract, as well as purchase order balances. As with the first report, agencies will be asked to denote still open purchase orders that should be moved to the new fiscal funding year. In addition, agencies will be asked to verify that the contract and/or purchase order balances are scheduled to be cross walked to the correct FFY 09 fund and allotment code. Refer to the Crosswalk Table section of this manual for additional information. NOTE: The cancellation or liquidation for a multi-year contract balance cannot be initiated through notation on this report.

The following special procedures are applicable to Cook Chill encumbrances:

- A. Paying agencies should receive invoices for food delivered during the month of June in time to process payment on a June effective disbursement voucher register.
- B. Purchase orders on the July encumbrance analysis report for Cook-Chill should not be marked to be moved to the new fiscal year.
- C. In order to establish encumbrances for the new fiscal year, Fiscal Officers should, prior to July 1, send letters of request to:
Dwayne Evans, Director of Food Services
TN Cook Chill Production Center
6404 Centennial Blvd.
Nashville, TN 37209

The letters should include the following information:

Request for 2009 food
Name of State Agency _____
Fund Number _____
Allotment Code _____
*Cost Center _____
Object 093
*Amount _____

*If multiple cost centers are used for an allotment code, the request letter should reflect the breakdowns.

The Division of Accounts will establish the encumbrances following its receipt of letters approved by the Director of Food Services. The encumbrance number will be FOOD-00.

PAYMENT ISSUES

I. VENDOR PROBLEMS RELATED TO W-9 CHANGES

If a problem is encountered in the payment process because the vendor number, carried in the STARS Document File, has been inactivated, the following procedures should be followed:

- A. For TOPS contracts, call the Division of Purchasing, Department of General Services, and have the vendor number changed on the contract. Once this is done, call Cora Lee Daugherty (741-0520), in the Division of Accounts, with the new vendor number and the new document suffix number to be referenced for this payment.
- B. For non-TOPS contracts, contact Deborah Woodall in the Division of Accounts (741-6509) for instructions.
- C. For purchase order encumbrances, the Division of Accounts will, as a general rule, activate the involved vendors on a nightly basis to allow the payment to process. The following morning, these vendor numbers will be again inactivated so that no further orders can be encumbered in error.

II. LIQUIDATED ENCUMBRANCE (PURCHASE ORDER) PAYMENTS

If it becomes necessary to process a payment against a purchase order that has been liquidated in the year end process (refer to the Encumbrance Accounting section of this manual), the payment should be processed through TOPS as though the purchase order has not been liquidated.

The payment transaction should be sent to the Division of Accounts on a disbursement voucher register, carrying a TC = 100; the current FFY; and, the purchase order number in the reference document number field. "Liquidated Purchase Order" should be written on the face of the supporting invoice, and a notation that the disbursement voucher register contains transactions referencing liquidated purchase orders should be made on the accompanying batch slip.

STARS errors and/or warnings regarding the reference document may be received, but should be left for correction by the Division of Accounts, Pre-Audit section staff.

III. POLICY 6 PAYMENTS

Policy 6 provides guidance in those situations when it is necessary to process a late payment against a purged or closed contract, which had **sufficient** balance at the time of the purge or close to cover the late payment, but for which there was no accrual, or insufficient accrual, established. The invoice must be for goods or services received prior to the expiration of the contract.

Revised in March 2005, Policy 6 can be found in its entirety at <http://www.state.tn.us/finance/act/policy6.pdf>. In general, it requires the completion (including necessary approvals) of a 'Late Contract Payment Request' form prior to payment processing. (This form can be found as Appendix A to the Policy.)

The approvals required prior to the processing of a Policy 6 payment depend upon the amount of the payment:

- > For requests \$10,000 or less - Approval by the Department Head and agency budget officer.
- > For requests over \$10,000 but less than \$100,000 - In addition to approval by the Department Head and agency budget officer, approval of the Commissioner of Finance and Administration through the Budget Division.
- > For requests over \$100,000 - Approval by the Department Head, agency budget officer, Commissioner of Finance and Administration through the Budget Division, the Comptroller of the Treasury, and approval of all other State officials who approved the original contract.

Some contract situations may occur which are outside the scope of Policy 6. These situations include:

- A. Services have been rendered after the contract has ended.
- B. The Contract period has ended. However, the maximum liability of the contract has been exceeded, although services were rendered during the term of the contract.
- C. An agency wants to extend the term of a contract after the contract has ended.

- D. Goods were purchased without authority, and outside the scope of purchasing regulations.

Normally under these circumstances, a new contract, contract amendment or purchase authorization for the acquisition of the subject goods or services will be required. The Office of Contracts Review makes this determination for contracts based on the circumstances of each situation. If the situation involves a procurement of goods, then the department should contact the Department of General Services, Purchasing Division, for emergency purchasing procedures prior to payment.

IV. ACCRUED LIABILITIES

The processing of the accrued liability reversals (reference the Accrued Liabilities section of this manual) greatly simplifies the new year accrued liability payment process by allowing such payments to be recorded as routine expenditures of the new fiscal funding year, without having to recognize separately the portions that were accrued at June 30, and without the use of special transaction codes.

When the payment of a prior year accrued liability is made in the current year, it will be processed as a current year expenditure using an FFY = "09". If the accrued liability was established effective June 30 for the correct amount, the cash expenditure recorded in the current year will, when combined with the accrued expenditure credit recorded by the reversal journal voucher, result in a net zero charge against the department's FFY 09 budget.

This means:

- A. Transaction code 475 will not longer be used to process payments against invoices that were established as an accrued liability at the close of the prior year;
- B. It will no longer be necessary to process payments against invoices that were established as an accrued liability at the close of the prior year directly in STARS - i.e., if the purchase or release order document supporting the payment was processed through TOPS, the payment should be processed through TOPS;
- C. All payments against invoices that were established as an accrued liability at the close of the prior year will be processed with an FFY = "09"; and

- D. If, due to the use of an estimate, an accrued liability was established at the close of the prior year for an amount less than the actual amount due, the understatement will automatically be recorded as an expenditure of the current year without any special or additional action.

NOTE: The use of estimates in Funds 11, 21 and 25 that result in accrued liability overstatements, will be monitored for budgetary impact.

V. TOPS ISSUES

All purchase orders entered into TOPS with FY 2008 funding must be set to print by 4:30 p.m., Monday, June 30, 2008.

Estimated annual funding (KON3 screen) amounts remaining at the close of a FFY in multi-year agency contracts are not automatically moved to the new FFY in TOPS. STARS treats the funding similarly. Depending on the end date established in TOPS at the time of annualized funding establishment, and the date the funding is moved to STARS, certain of these remaining balances may be moved forward for the purpose of processing new year payments against contract release orders issued in the prior year.

YEAR-END PAYMENT PROCESSING QUICK REFERENCE

PAYMENTS TO BE EFFECTIVE JUNE 30, 2008

Be careful to key the effective date in the disbursement batch header as 6-30-08. Be sure the June payment has a fiscal year of 08 in the FFY field.

PAYMENTS TO BE EFFECTIVE JULY 1, 2008 AND AFTER

First day transactions can be processed

	<u>DATE</u>	<u>FFY</u>
Direct payments (no document file reference)	July 1	09
Payments against:		
New 2009 contracts (TOPS and Non-TOPS)	July 1	09
New 2009 funding for multi-year contracts (TOPS and Non-TOPS)	July 1	09
New 2009 encumbered purchase orders	July 1	09
2008 Funding for multi-year contracts moved to 2009	August 7*	09
2008 Encumbranced purchase orders moved to 2009	August 5*	09

*Verify funding move in STARS Document File before initiating payment processing.

The moving of documents from the old to the new fiscal year that is completed during the first week of August deserves close attention when making payments in the new year. Agencies must wait until this process is finished before processing certain payments. Failure to wait until the proper time will result in many unnecessary errors that must be corrected. Payments keyed prematurely and mixed with payments keyed correctly in the same batch may result in unnecessary delays in the processing of correctly submitted payments.

AFTER JULY 1, USE FFY 08 ON A DISBURSEMENT VOUCHER REGISTER ONLY WHEN RECORDING THE REPAYMENT OF A TEMPORARY TRAVEL ADVANCE ISSUED IN FFY 08.

Accrued liability payments should be processed as new year (09) expenditures in the normal course of business.

During the year-end process, many encumbrances and contracts will be liquidated. Refer to separate sections of this manual describing the procedures to be followed when it is necessary to process a payment against a liquidated document.

ACCRUED LIABILITIES

Accrued liabilities are normally established for the following funds on G type batches:

11 - General	47 - Employee Flexible Benefits Fund
12 - Internal Service	50 - Pension Trust Fund
13 - Enterprise	55 - Employee Group Insurance Fund
15 - System Development Fund	56 - Teacher Group Insurance Fund
20 - Special Revenue	58 - Local Government Health Fund
21 - Highway	59 - Retiree Medicare Supplement Fund
25 - Education Trust Fund	84 - Facilities Revolving Fund

Payables for goods or services that have been received before July 1, but for which an invoice was not in hand in time to pay before cutoff, should be treated as accrued liabilities.

The following criteria must be followed when establishing accrued liabilities:

- A. No accruals are allowed for travel or utilities. (Objects 03 or 05)
- B. No accrual should be made for credit card processing fees. Accounts will record the necessary June 30 accrued liability for the credit card processing fees related to June activity.
- C. If accruals are for major object code 16 or object 099 items, the POST Tag Number(s), as well as a screen print of the POST transaction 920 screen, must accompany the journal voucher as part of the support.
- D. The amount of the accrued liability must be the **actual cost** of the item or the best possible estimate available. **Agencies that accrue incorrect amounts for accrued liabilities may be subject to audit findings.** If necessary, contact the vendors to obtain accurate accrual amounts.
- E. Accrued liabilities may not exceed available contract balances. Contract amendments should be obtained for any liabilities that exceed the balance. The amount of the accrued liability established against a contract should represent the actual (or best estimate) amount due for goods or services rendered through June 30, not the balance remaining in the contract. The amount due and the contract balance may be the same, but an accrued liability should not be recorded simply because there is an available contract balance.
- F. Accrued liabilities against purchase orders may exceed the P.O. by 10% only. Any amounts in excess of the 10% will require a purchase order increase approved by the Division of Purchasing.

- G. Accrued liabilities will not be established between state agencies (with the exception of colleges or universities). Any liabilities between state agencies should be resolved by regular journal vouchers prior to the cutoff.
- H. Any liabilities incurred for procurements by means other than a contract or purchase order should also be established as accrued liabilities.
- I. Accrued liabilities are required to be established for any amounts in excess of \$5,000.00. Agencies may establish accrued liabilities for items less than \$5,000.00. The \$5,000.00 amount is determined at allotment code and document level (encumbrance or contract). If no document exists then the dollar value should be determined at the program level.

Agencies having insufficient allotment availability to fund the expenditures related to accrued liabilities should obtain the approval of F & A Budget Division to exceed their allotment. If approval is not granted, a letter should be sent to Accounts giving the details of the liability and a statement that the allotment is insufficient to establish the liability.

PROCEDURES FOR ESTABLISHING ACCRUED LIABILITIES

- A. Accrued liability transactions are to be entered in STARS and printed on Department Reallocation Journal Voucher forms. The Batch Type on these items will be **"G"**.
- B. A separate June 30 effective journal voucher (batch) should be prepared for each allotment code for which accrued liabilities are being recorded. The number of transactions to be included on a single journal voucher will be dependent on the number of different cost centers, grants and object codes associated with the accrued liabilities of a particular allotment code. (A separate transaction can be entered for each accrued liability; ideally, however, accrued liabilities associated with the same accounting string will be combined and entered as a single transaction.)
- C. For each journal voucher prepared to record accrued liabilities, a separate July 31 effective journal voucher must be prepared to reverse the recording of the accrued liabilities in the new fiscal funding year. Generally speaking, the July effective reversal journal vouchers will be an exact opposite of the June effective accrual journal vouchers. If programs are being moved, however, the reversal should be coded with the accounting string that will

be associated with the actual payment of the accrued liability in the new fiscal funding year. (Changes of this nature should be supportable by reference to the crosswalk information submitted to the Division of Accounts. Refer to the Crosswalk Table section of this manual for further information.) Please contact the Division of Accounts for assistance if the grant number to be charged in the new fiscal funding year is different than the grant number the accrued liability is recorded under.

The processing of the reversal journal voucher greatly simplifies the new year accrued liability payment process by allowing such payments to be recorded as routine expenditures of the new fiscal funding year, without having to recognize separately the portions that were accrued at June 30, and without the use of the special transaction codes.

- D. Each journal voucher (batch) should be prepared using the same current document number for every transaction contained therein. A current document suffix of "C" should be used on the June 30 effective accrual journal vouchers, and a current document suffix of "D" on the July 31 effective reversal journal vouchers. Because the debit side of the accrual journal voucher, and the credit side of reversal journal voucher, will not be used, STARS will automatically print a warning message in the comments section of the completed journal vouchers that cautions that the debits and credits do not equal. If the noted journal voucher total is correct, this warning can be ignored.
- E. After the journal vouchers are keyed, the STARS Journal Voucher Text screen should be used to record the following journal voucher comments:
- June 30 effective accrual journal voucher: To record accrued liabilities for goods or services received at June 30 per the attached schedule.
- July 31 effective reversal journal voucher: To reverse accrued liabilities recorded at June 30.
- F. Each transaction on the June 30 effective accrual journal voucher should be keyed using an FFY = "08", and a transaction code of 264. The use of this transaction code will result in accrued expenditures (GL 0500) being debited and accrued liabilities (GL 0240) being credited, and, the accrued liability being charged against the department's FFY 08 budget.

- G. Each transaction on the July 31 effective reversal journal voucher should be keyed using an FFY = "09", and a transaction code of 442. The use of this transaction code will result in accrued liabilities (GL 0240) being debited, and accrued expenditures (GL 0500) being credited.

When the payment of a prior year accrued liability is made in the current year, it will be processed as a current year expenditure using an FFY = "09". If the accrued liability was established effective June 30 for the correct amount, the cash expenditure recorded in the current year will, when combined with the accrued expenditure credit recorded by the reversal journal voucher, result in a net zero charge against the department's FFY 09 budget.

SUPPORTING DOCUMENTATION REQUIRED

- A. A supporting Detailed Schedule of Accrued Liabilities will be required to be submitted with each June 30 effective accrued liability recording journal voucher. July 31 effective reversal journal vouchers do not require support.

The required format for this schedule has been included in this manual. The Division of Accounts can supply a blank EXCEL based shell, or a department may create their own. Department created forms that do not exactly match the required format will be returned upon receipt to the preparing department for rework and resubmission.

- B. This schedule requires the following to be detailed for each accrued liability that is being recorded:
1. Purchase authority. This will normally be the contract or purchase order reference number carried in the STARS Document File, and should be listed in the FFY, DOC NO and GL ACCT columns of the schedule.

For procurements exempt from TDGS purchasing, or F&A service contracting requirements, related accrued liabilities should be listed with an alpha or numeric explanatory exhibit reference in the DOC NO and/or GL ACCT column(s). A correspondingly numbered exhibit must then be attached to the schedule that provides a detailed explanation of the alternative authority, and/or the reason this procurement was exempt from the traditional purchasing or service contracting requirements.
 2. Vendor. If the vendor is a component unit (for example, a college or university), a letter should be attached to the

2. Vendor. If the vendor is a component unit (for example, a college or university), a letter should be attached to the schedule that provides an explanation of why the payment could not be processed prior to June 30 and assurance that the amount of the accrued liability has been verified with the involved component unit. The name of the component unit contact should also be provided.
3. Amount.
4. Date goods or services were received. This may be a period (for example, June 1 through June 30), but in no case should this date or the ending date of the period be later than June 30, 2008.
5. Funding sources. These should be reported both as a percentage and dollar amount under the appropriate funding source column, and the total column completed by adding together the dollar amounts reported in the funding source columns. The amount in the total dollars column must always equal the amount in the accrued liability amount column.

If a percentage and dollar amount greater than zero has been entered in the "Other State Agency" funding source columns, follow the procedures detailed in the Accrued Liabilities Funded By Other State Agencies section of this manual, and attach a copy of the J type journal voucher prepared in accordance with these procedures to the schedule.

NOTE: This schedule will also be used as support for the accounts receivable against accrued liabilities journal vouchers (refer to the Accounts Receivable section of this manual).

- C. In addition to the Detailed Schedule of Accrued Liabilities, an Accrued Liability Checklist will be required to be submitted with each June 30 effective accrued liability recording journal voucher.

schedule that provides an explanation of why the payment could not be processed prior to June 30 and assurance that the amount of the accrued liability has been verified with the involved component unit. The name of the component unit contact should also be provided.

3. Amount.
4. Date goods or services were received. This may be a period (for example, June 1 through June 30), but in no case should this date or the ending date of the period be later than June 30, 2008.
5. Funding sources. These should be reported both as a percentage and dollar amount under the appropriate funding source column, and the total column completed by adding together the dollar amounts reported in the funding source columns. The amount in the total dollars column must always equal the amount in the accrued liability amount column.

If a percentage and dollar amount greater than zero has been entered in the "Other State Agency" funding source columns, follow the procedures detailed in the Accrued Liabilities Funded By Other State Agencies section of this manual, and attach a copy of the J type journal voucher prepared in accordance with these procedures to the schedule.

NOTE: This schedule will also be used as support for the accounts receivable against accrued liabilities journal vouchers (refer to the Accounts Receivable section of this manual).

- C. In addition to the Detailed Schedule of Accrued Liabilities, an Accrued Liability Checklist will be required to be submitted with each June 30 effective accrued liability recording journal voucher.

ACCRUED LIABILITY JV CHECKLIST

COMPLIANCE

CHECK BOX

- 1.) A JULY 31 EFFECTIVE REVERSAL JV HAS BEEN PREPARED
- 2.) BOTH THE JUNE 30 EFFECTIVE ACCRUAL & THE JULY 31 EFFECTIVE REVERSAL JVS HAVE BEEN SIGNED BY THE FISCAL OFFICER & DEPARTMENT HEAD OR THEIR DESIGNEES
- 3.) A TC 264; AN FFY = "08"; THE SAME CURRENT DOCUMENT NUMBER; &, A CURRENT DOCUMENT SUFFIX = "C", HAVE BEEN USED ON ALL OF THE JUNE 30 EFFECTIVE ACCRUAL JV SEQUENCES
- 4.) A TC 442; AN FFY = "09"; THE SAME CURRENT DOCUMENT NUMBER; &, A CURRENT DOCUMENT SUFFIX = "D", BEEN USED ON ALL OF THE JULY 31 EFFECTIVE REVERSAL JV SEQUENCES
- 5.) BOTH THE JUNE 30 EFFECTIVE ACCRUAL & THE JULY 31 EFFECTIVE REVERSAL JVS RECORD ONLY THE ACCRUALS & REVERSALS OF A SINGLE ALLOTMENT CODE
- 6.) A FULLY COMPLETED & PROPERLY FORMATTED DETAILED SCHEDULE OF ACCRUED LIABILITIES HAS BEEN ATTACHED AS SUPPORT; &, THE TOTAL OF THE ACCRUED LIABILITY AMOUNT COLUMN AGREES WITH THE TOTAL OF THE JUNE 30 EFFECTIVE ACCRUAL & THE JULY 31 EFFECTIVE REVERSAL JVS
- 7.) THE DETAILED SCHEDULE OF ACCRUED LIABILITIES TOTAL DOLLARS COLUMN HAS BEEN COMPLETED BY ADDING TOGETHER THE DOLLARS REPORTED IN THE FUNDING SOURCE COLUMNS & IN ALL CASES = ACCRUED LAIBILITY AMOUNT COLUMN ENTRY
- 8.) FOR ENTRIES IN THE "OTHER STATE AGENCY" COLUMNS OF THE DETAILED SCHEDULE OF ACCRUED LIABILITIES, A COPY OF THE BILLING J TYPE JV HAS BEEN ATTACHED
- 9.) THERE ARE NO DATES AFTER JUNE 30, 2008 REPORTED IN THE DATE GOODS OR SERVICES REC'D COLUMN OF THE DETAILED SCHEDULE OF ACCRUED LIABILITIES
- 10.) THE DOC NO COLUMN OF THE DETAILED SCHEDULE OF ACCRUED LIABILITIES CONTAINS A REFERENCE TO AN ATTACHED EXPLANATORY EXHIBIT WHEN THE PURCHASING AUTHORITY THAT UNDERLIES THE LISTED ACCRUED LIABILITY IS OTHER THAN A CONTRACT OR PURCHASE ORDER CARRIED IN THE STARS DOCUMENT FILE
- 11.) A LETTER HAS BEEN ATTACHED TO THE DETAILED SCHEDULE OF ACCRUED LIABILITIES FOR ANY VENDOR LISTED THEREON THAT IS A COMPONENT UNIT -- THIS LETTER PROVIDES ASSURANCE THAT THE AMOUNT OF THE ACCRUED LIABILITY HAS BEEN VERIFIED WITH THE COMPONENT UNIT, & PROVIDES THE NAME OF THE KNOWLEDGEABLE COMPONENT UNIT CONTACT PERSON
- 12.) FOR ACCRUED LIABILITIES CHARGED TO OBJECT CODE 099, OR 16X, THE POST TAG NUMBER, AS WELL AS A SCREEN PRINT OF THE POST TRANSACTION 920 SCREEN HAS BEEN ATTACHED TO THE DETAILED SCHEDULE OF ACCRUED LIABILITIES AS ADDITIONAL SUPPORT
- 13.) NO ACCRUED LIABILITIES HAVE BEEN RECORDED FOR TRAVEL, UTILITIES, OR CREDIT CARD PROC FEES
- 14.) ALL PURCHASE ORDERS & CONTRACTS REPORTED ON THE DETAILED SCHEDULE OF ACCRUED LIABILITIES AS THE UNDERLYING PURCHASE AUTHORITY HAVE A BALANCE SUFFICIENT TO COVER THE ACCRUED LIABILITY BEING RECORDED
- 15.) THE DETAILED SCHEDULE OF ACCRUED LIABILITIES INCLUDES NO AMOUNTS DUE TO ANOTHER STATE AGENCY
- 16.) ACCRUED LIABILITIES HAVE BEEN ESTABLISHED FOR ANY AMOUNTS IN EXCESS OF \$5,000.00

NAME OF PERSON COMPLETING CHECKLIST

SIGNATURE OF REVIEWING FISCAL OFFICER OR DESIGNEE

ACCRUED LIABILITIES FUNDED BY OTHER STATE AGENCIES

The following procedures should be followed when one agency establishes an accrued liability that is to be funded through or from another state agency.

Interfund Receivables/Interfund Payables, as well as Accrued Expenditures and Departmental Revenue will be recorded. This will result in the correct accounting in the budgetary and grant files.

Billing Agency

1. Establish the accrued liability according to the regular procedures for accrued liabilities.
2. Prepare the credit side of a "J" journal voucher for the amount to be funded from the other state agency by using TC 452, subsidiary account OXX (see table following), FFY 08, revenue source 890, and an effective date of 6/30/08.

(This transaction will debit GL 0130 Interfund Receivables and credit GL 0550 Departmental Revenue. The Grant File will be updated as an increase to Other Receivables.)

3. Prepare the debit side of a "J" journal voucher in order to reverse the transaction in fiscal year 2009 by using TC 457, FFY 09, and an effective date of July 2008. All other transaction information should be the same as used in 2. above.

(This transaction will debit GL 0550 Departmental Revenue and credit GL 0130 Interfund Receivables. The Grant File will be updated as a decrease to Other Receivables.)

4. Attach a copy of both "J" journal vouchers to the Detailed Schedule of Accrued Liabilities submitted with the related accrued liability journal voucher.
5. Attach a copy of the Detailed Schedule of Accrued Liabilities that reports the interfund receivable as support for the J batches.
6. Send both "J" journal vouchers to the paying agency with additional "support" or information sufficient for them to be able to complete their portions of the journal vouchers.
7. After the accrued liabilities have been paid in fiscal 2009, follow normal procedures to bill the other agency.

Paying Agency

1. Complete the debit side of the June "J" journal voucher by using TC 123, subsidiary account 0XX (see table following), FFY 08, and an effective date of 6/30/08.

(This transaction will debit GL 0500 Accrued Expenditures and credit GL 0260 Interfund Payables. The Grant File will be updated as an increase to Accrued Liabilities.)

2. Complete the credit side of the July reversal "J" journal voucher by using TC 125, FFY 09, and an effective date of July 2008. All other transaction information should be the same as used in 1. above.

(This transaction will debit GL 0260 Interfund Payables and will credit GL 0500 Accrued Expenditures. The Grant File will be updated as a decrease to Accrued Liabilities.)

3. Use regular procedures to establish any necessary Accounts Receivable at 6/30/08 to fund this accrued liability. Attach copies of the "J" journal vouchers as additional support.
4. Send the "J" journal vouchers together to Accounts for processing.

SUBSIDIARY TABLE

**GL 0130 INTERFUND RECEIVABLES
(For Billing Agency Use)**

<u>SUB</u>	
001	Due From General Fund (If Fund #11 is being used by the paying agency)
006	Due From Internal Service Fund (If Fund #12 or #84 is being used by the paying agency)
008	Due From Enterprise Fund (If Fund #13 is being used by the paying agency)
009	Due From Special Revenue Fund (If Fund #20 is being used by the paying agency)
010	Due From Highway Fund (If Fund #21 is being used by the paying agency)
030	Due From Education Trust Fund (If Fund #25 is being used by the paying agency)

NOTE: If the billing agency doesn't know what STARS Fund the paying agency will be using on their journal voucher, then the billing agency will need to call the paying agency to determine the correct sub. If the STARS Fund to be used is not listed above, call the Division of Accounts for assistance.

SUBSIDIARY TABLE

**GL 0260 INTERFUND PAYABLES
(For Paying Agency Use)**

<u>SUB</u>	
001	Due To General Fund (If Fund #11 is being used by billing agency)
002	Due to Internal Service Fund (If Fund #12 or #84 is being used by billing agency)
003	Due To Enterprise Fund (If Fund #13 is being used by billing agency)
004	Due To Special Revenue Fund (If Fund #20 is being used by billing agency)
005	Due To Highway Fund (If Fund #21 is being used by billing agency)
035	Due To Education Trust Fund (If Fund #25 is being used by billing agency)

Note: If the STARS Fund used by the billing agency is not listed above, call the Division of Accounts for assistance.

ACCOUNTS RECEIVABLE

Accounts receivable for departmental revenue earned and refunds of expenditures due but not yet collected at 6/30/08 are normally recorded on A type batches for the following funds:

11 - General	31 - Capital Projects
12 - Internal Service	55 - Employee Group Insurance Fund
13 - Enterprise	56 - Teacher Group Insurance Fund
15 - Systems Development	58 - Local Government Health Fund
20 - Special Revenue	59 - Retiree Medicare Supplement Fund
21 - Highway	60 - TN Student Assistance
25 - Education Trust	84 - Facilities Revolving

When calculating the receivables to be recorded, consideration must be given to the following:

1. Receivables/payables between STARS on-line agencies will not be processed absent prior approval from the Division of Accounts. Such items should be settled on J-Type journal vouchers.
2. Funding for accrued liabilities from third party entities (i.e., federal government, etc.), should be recorded on an A type batch in an amount equal to the third party entity's agreed upon participation.
3. Credit card receipts and Portal Premium Subscriber revenue should not be included in the journal vouchers prepared to record accounts receivable. The Division of Accounts will record the necessary accounts receivable, and FY 09 reversals for FY 08 credit card and Portal Premium Subscriber revenue monies that are deposited to the State's bank account after June 30.
4. Funding for accrued liabilities from other State agencies is the subject of a separate section of this manual.

The following procedures must be followed in recording receivables:

1. Accounts receivable journal vouchers will be processed in two phases:
 - a. Accounts receivable journal vouchers for accrued liabilities:

A copy of the Detailed Schedule of Accrued Liabilities, prepared as support for the related accrued liability journal voucher (refer to Accrued Liabilities section of this manual), must accompany any accounts receivable for accrued liabilities journal voucher submitted for processing. The total amount of the Federal or Other Outside Participation column should agree to the total of the accounts receivable journal voucher.

b. Accounts receivable journal vouchers for actual expenditures:

A Schedule of Accounts Receivable for Actual Expenditures form must be completed and accompany any accounts receivable for actual expenditures journal voucher submitted for processing. The required format for this schedule has been included in this manual. These forms may be reproduced in a word processing or spreadsheet application, but must contain all the necessary elements or they will be returned upon receipt to the preparing department for rework and resubmission.

2. Entering accounts receivable in STARS is a two-part process. A journal voucher must be set up to record the receivable with a June 30, 2008 effective date. At the same time, another journal voucher must be set up to reverse the accounts receivable with a FY 09 effective date. Generally speaking, the reversals should be exact opposites of the accrual. This allows the department to post all FY 09 receipts as ordinary revenue or reduction of expenditures without having to determine whether they arose from FY 08 or FY 09 events. If, however, programs are being moved between divisions, cost centers, etc., in FY 09, the reversal should be recorded in the same place where the cash is to be received. (Changes of this nature should be supportable by reference to the crosswalk information submitted to the Division of Accounts. Refer to the Crosswalk Table section of this manual for further information.)
3. Accounts receivable are entered into STARS in A-Type batches. All accounts receivable for a single allotment should be entered in a single batch. Included in the following pages is a crosswalk of transaction codes, subsidiary accounts, and revenue source/object code indicators for the various types of receivables which may exist. In addition to the information called for in the crosswalk, be sure to use appropriate codes in any other mandatory fields as indicated by the transaction code decision table (i.e., fund, cost centers, etc.) and any desired optional fields (i.e., grants, agency revenue sources, etc.). Note also that the June 30, 2008 accrual should use a FFY of 08 while the reversal will use a FFY of 09.
4. Accounts receivable journal vouchers are to be printed on Department Reallocation Journal Voucher forms. Ensure that the same current document number is used consistently throughout the batch. If different current document numbers are used, STARS will print a separate JV page for each number. To ensure that the

entries on the accrual JV are printed on the debit side of the register, enter a "D" in the current document number suffix field. To ensure that the entries on the reversal JV are printed on the credit side of the register, enter a "C" in the current document number suffix field. Because the credit side of the accrual JV and the debit side of the reversal JV will not be used, STARS will print a message on the journal voucher registers indicating that the journal vouchers are out of balance. If the noted journal voucher total is correct, this warning can be ignored.

5. After the journal vouchers are keyed, use the STARS Journal Voucher Text Screen to print in the Comments of the accrual JV, "To establish accounts receivable at 6/30/08 per the attached schedule." On the reversal JV's, print "To reverse accounts receivable established 6/30/08."
6. Each accounts receivable JV and its' reversal must be signed by the department head and budget officer or their designees and routed to the Division of Accounts for processing, along with a completed Accounts Receivable Checklist form, and the required supporting Detailed Schedule of Accrued Liabilities copy (accounts receivable journal vouchers for accrued liabilities), or Schedule of Accounts Receivable for Actual Expenditures form (accounts receivable journal vouchers for actual expenditures).

**ACCOUNTS RECEIVABLE
TRANSACTION CODE CROSSWALK**

<u>TYPE OF RECEIVABLE</u>	<u>ACCRUAL TC</u>	<u>REVERSAL TC</u>	<u>SUBSIDIARY ACCOUNT</u>	<u>REVENUE SOURCE</u>
Receivables From Counties	063	456	001	830
Receivables From Cities	063	456	001	850
Non-Governmental Revenue	063	456	004	860
Current Services Revenue	063	456	005	880
Due From Federal Government - Operating	453	458	001	801
Due From Federal Government - Capital	453	458	001	802
Reductions of Expenditures	592	597	060	(2)
Inter-Departmental Revenue from Primary Government Agencies (STARS On-Line Agencies)	064	050	028	890
Due From Tennessee Student Assistance Corporation	452	457	011	895
Due From Tennessee Housing Development Agency	452	457	020	895
Due From University of Tennessee	452	457	040	895
Due From Tennessee Education Lottery Corporation	452	457	045	895
Due From Board of Regents Schools	452	457	050	895
Due From Community Services Agencies	452	457	060	895
Due From Other Component Units (1)	452	457	070	895

Page 2
Transaction Code Crosswalk

<u>TYPE OF RECEIVABLE</u>	<u>ACCRUAL TC</u>	<u>REVERSAL TC</u>	<u>SUBSIDIARY ACCOUNT</u>	<u>REVENUE SOURCE</u>
Reductions of Expenditures Due From:				
Tennessee Student Assistance Corp.	591	596	011	(2)
Tennessee Housing Dev. Authority	591	596	020	(2)
University of Tennessee	591	596	040	(2)
Tennessee Education Lottery Corp.	591	596	045	(2)
Board of Regents Schools	591	596	050	(2)
Community Services Agencies	591	596	060	(2)
Other Component Units (1)	591	596	070	(2)

(1) Other Component Units include:

- Tennessee Certified Cotton Growers Organization
- Tennessee Local Development Authority
- Tennessee State Veterans' Home Board
- Child Care Facilities Corporation
- Tennessee State School Bond Authority

(2) Transaction Codes 591, 592, 596 and 597 require the use of an object code rather than a revenue source. The same object code should be used as was used when the expenditure being refunded was originally recorded.

ACCOUNTS RECEIVABLE JV CHECKLIST

- 1. ARE BOTH THE ACCOUNTS RECEIVABLE ESTABLISHMENT AND THE ACCOUNTS RECEIVABLE REVERSAL JOURNAL VOUCHERS SIGNED BY THE FISCAL OFFICER AND DEPARTMENT HEAD? YES _____
- 2. HAS A PROPERLY AND FULLY COMPLETED SCHEDULE OF ACCOUNTS RECEIVABLE FOR ACTUAL EXPENDITURES, BEEN SIGNED BY THE BUDGET/FISCAL OFFICER, OR AN AUTHORIZED DESIGNEE ON HIS/HER BEHALF AND ATTACHED TO THE JUNE EFFECTIVE JOURNAL VOUCHER ESTABLISHING THE ACCOUNTS RECEIVABLE FOR ACTUAL EXPENDITURES?
YES _____
- 3. HAS A COPY OF THE DETAILED SCHEDULE OF ACCRUED LIABILITIES, PREPARED AS SUPPORT FOR THE RELATED ACCRUED LIABILITY JOURNAL VOUCHER, BEEN ATTACHED TO THE JUNE EFFECTIVE JOURNAL VOUCHER ESTABLISHING THE ACCOUNTS RECEIVABLE FOR ACCRUED LIABILITIES? YES _____
- 4. DOES THE TOTAL OF THE ACCOUNTS RECEIVABLE JOURNAL VOUCHER AGREE TO THE TOTAL OF THE ATTACHED SUPPORTING SCHEDULE OF ACCOUNTS RECEIVABLE FOR ACTUAL EXPENDITURES, OR, THE TOTAL OF THE FEDERAL OR OTHER OUTSIDE PARTICIPATION COLUMN OF THE ATTACHED SUPPORTING DETAILED SCHEDULE OF ACCRUED LIABILITIES? YES _____
- 5. HAS A JULY OR AUGUST EFFECTIVE ACCOUNTS RECEIVABLE REVERSAL JOURNAL VOUCHER BEEN ATTACHED?
YES _____
- 6. IS THE JULY OR AUGUST EFFECTIVE ACCOUNTS RECEIVABLE REVERSAL JOURNAL VOUCHER VIRTUALLY IDENTICAL TO THE JUNE EFFECTIVE JOURNAL VOUCHER ESTABLISHING THE ACCOUNTS RECEIVABLE, EXCEPT FOR THE TRANSACTION CODE AND SIDE OF THE JOURNAL VOUCHER ON WHICH IT IS ENTERED? YES _____ NO _____

IF NO, HAS THE INVOLVED PROGRAM BEEN MOVED TO A DIFFERENT ALLOTMENT, COST CENTER, ETC., FOR THE NEW FY, AND IF SO, HAS THIS BEEN FULLY DISCLOSED ON THE SUPPORTING SCHEDULE? YES _____
- 7. HAS EACH SEQUENCE OF THE JUNE EFFECTIVE JOURNAL VOUCHER ESTABLISHING THE ACCOUNTS RECEIVABLE BEEN KEYED USING FFY 08, AND THE SAME CURRENT DOCUMENT NUMBER WITH A "D" SUFFIX, AND, HAS EACH SEQUENCE OF THE JULY OR AUGUST EFFECTIVE JOURNAL VOUCHER REVERSING THE ACCOUNTS RECEIVABLE BEEN KEYED USING FFY 09, AND THE SAME CURRENT DOCUMENT NUMBER WITH A "C" SUFFIX? YES _____
- 8. ARE THE JOURNAL VOUCHERS RECORDING AND REVERSING RECEIVABLE TRANSACTIONS OF A SINGLE ALLOTMENT?
YES _____
- 9. HAVE THE TRANSACTION CODES, SUBSIDIARY ACCOUNTS AND REVENUE SOURCE CODES USED ON THE JOURNAL VOUCHERS BEEN DOUBLE CHECKED AGAINST THE ACCOUNTS RECEIVABLE TRANSACTION CODE CROSSWALK?
YES _____
- 10. ARE CREDIT CARD RECEIPTS AND OR PORTAL PREMIUM SUBSCRIBER REVENUE INCLUDED IN THE JOURNAL VOUCHERS? NO _____
- 11. HAS THE STATEMENT "TO ESTABLISH ACCOUNTS RECEIVABLE AT 6/30/08 PER THE ATTACHED SCHEDULE" BEEN INCLUDED IN THE COMMENTS SECTION OF THE JOURNAL VOUCHER ESTABLISHING THE ACCOUNTS RECEIVABLE AND THE STATEMENT "TO REVERSE ACCOUNTS RECEIVABLE ESTABLISHED 6/30/08" BEEN INCLUDED IN THE COMMENTS SECTION OF THE REVERSAL JOURNAL VOUCHER? YES _____
- 12. ARE ANY OF THE RECEIVABLES DUE FROM STATE DEPARTMENTS OR AGENCIES?
YES _____ NO _____

IF YES, HAS A SEPARATE MEMO OF EXPLANATION HAS BEEN ATTACHED TO THE SUPPORTING SCHEDULE? YES _____

NAME OF PERSON COMPLETING CHECKLIST

SIGNATURE OF REVIEWING FISCAL OFFICER OR DESIGNEE

H, I AND J-TYPE JOURNAL VOUCHERS

The three major journal voucher types processed through the Pre-Audit Section are H, I and J-types. Please refer to the Year-End/Begin Schedule for specific fiscal year 2008 cut-off dates relative to the processing of these journal vouchers.

I. J-types

These are the most problematic because they are manually entered on the JV document then keyed in STARS. The JV is routed from the billing agency to the paying agency. When both agencies have manually completed the JV and keyed the transactions in STARS, it is then forwarded to F&A Accounts for processing.

F&A Policy Statement 18 delineates the current procedures involved in the processing of J-types for both the billing and paying departments. Policy 18 can be found in its entirety at <http://www.state.tn.us/finance/act/policy18.pdf>.

To ensure processing J-types within Policy 18 and year-end time lines, paying agencies should establish follow-up control procedures and contacts with known billing agencies; and billing agencies should establish follow-up control procedures and contacts with paying agencies.

Old J-types in a pending status on your STARS batch header listing should be reviewed and researched to determine the appropriate action to take.

II. H-Types

These are generally used to reallocate transactions within an agency and make specified types of corrections to previously recorded transactions.

Refer to the Journal Entries section of this manual for a discussion of what type of corrections can be processed on an H type JV.

H-type journal voucher comments and attached support must justify entries. Support is generally required with the exception of cost center reallocations within an allotment code, transfer of earned federal revenue from funds held in custody or deferred revenue accounts, allocations of, or correction of, agency objects, agency source codes, or grants.

III. I-types

Commonly known as front-end billing JV's, these are generally used when the billing agency enters both the billing and paying transactions. The I-JV batch is usually uploaded from another system to STARS. These JV's are not approved in advance by the paying agency, but are processed by Accounts and then sent to the appropriate agency for review.

The final I billings for the June closing have a short closing date in July. Get started early to meet the established cut-off dates.

IV. Special Year-End Journal Vouchers

A. Sales Tax Journal Vouchers J-Type

The sales tax journal vouchers are unique because the paying agency initiates the JV by completing the debit side and then sending it to the Department of Revenue, along with the state sales tax return. These JV's are specific to those agencies that make sales to the public or individuals in a state institution.

These are two processes for recording the June state sales tax journal vouchers in STARS. The method used will depend upon the time the agency presents the sales tax JV and sales tax return to the Department of Revenue.

1. Sales Tax Journal Vouchers deliverable to the Department of Revenue by noon, July 3, 2008

Enter a "J" type journal voucher in STARS as a reduction of revenue with a **6/30/08 effective date**.

- a. The **journal voucher** and **tax form** must be **received** in the Department of Revenue by **Noon, July 3, 2008**.

It is suggested these be **taken directly** to:

Ashok Midha

**Department of Revenue, Fiscal Services Division
1220 Andrew Jackson Building**

- b. If there is any doubt regarding the receipt by the Department of Revenue by July 3, 2008, then a copy of the journal voucher and the tax form may be faxed to:

Ashok Midha

Fax # 253-2295

Phone # 532-8935

If the JV is faxed, then the original must have a note attached stating that the journal voucher and tax form have already been faxed. The original journal voucher and tax form must still be delivered to Ashok Midha at the address in (a).

c. The comments section of the JV must contain a note that it pertains to the payment of Sales Tax for the quarter April-June or for the month of June.

2. Sales Tax Journal Vouchers that cannot be delivered to the Department of Revenue by noon, July 3, 2008

- a. Process a "H" type journal voucher with a **6/30/08 effective date**. Debit Departmental Revenue, source 880, (TC 027) and credit Deferred Revenue, TC 152, for the total of the tax payment. Comments should be "To establish deferred revenue for June 2008 sales tax". Route this JV to Accounts for processing. A copy of the J type prepared in accordance with b. (below) should be attached as support.
- b. Prepare and enter the debit side of a "J" type journal voucher with a **July 2008 effective date**. The debit should be to Deferred Revenue, TC 163. Comments should be: "Sales tax for June 2008". Deferred revenue established on H JV #_____ (Batch key). Route this JV, with the tax form, to the Department of Revenue. A copy of the H type prepared in accordance with a. (above) should be attached as support.

B. Treasury Interest Journal Vouchers J-Type

Agencies should review their records for any needed billing to the Treasurer's Office for programs which earn interest.

Billing departments should submit journal vouchers to the Treasurer's office by **August 21, 2008** for any interest earned through **June 30, 2008**.

If your agency receives an I-type JV for interest, this does not apply.

C. State Payment Card Transactions Journal Vouchers I-Type

For the cycle ending in July 2008, the Division of Accounts will process two separate front-end I-type journal vouchers. The first journal voucher will process with a FY 2008 effective date and contain all activity that has a statement transaction date prior to July 1, 2008. The second journal voucher will process with FY 2009 effective date that will contain all activity that has a statement transaction date of July 1, 2008 forward.

JOURNAL ENTRIES
("E" TYPE TRANSACTIONS)

Adjusting journal entries, also referred to as Journal Entries or simply "E" type transactions, are prepared in the Division of Accounts to: (1) correct previously recorded transaction errors, (2) record periodic adjustments to account balances, and (3) record unusual transactions not accommodated by the normal operating systems. Agencies are primarily concerned with the first type of journal entry. The second and third types normally originate in the Division of Accounts.

Transaction errors may be disclosed through automated system edits, processing reviews and reconciliation by agencies, daily balancing by Accounts, and analysis by management. Most transaction corrections are processed on journal entries; however, there are certain corrections that have been preapproved to be made on journal vouchers. These corrections are listed below:

A. Reallocation journal vouchers (H type) should be used in the following situations to make corrections instead of journal entries:

1. To correct cost centers.
2. To correct grants.
3. To correct projects.
4. To correct agency objects and agency sources.
5. For all situations, the third digit of the object code should be corrected on a H type journal voucher. The major object should also be changed on a H type journal voucher except for the following object codes:

01	Personal Services
02	Employee Benefits
16	Equipment
17	Land
18	Buildings
202	Improvements Other Than Building
6. In those cases where a revenue source is increased or decreased but the wrong transaction code is used and the only error is that the grant file posting is wrong. For example, transaction code 153 (debits cash, credits revenue) was used with source 890. The source is correct but transaction code 026 should have been used. The only difference in these two transaction codes is the way they post to the grant file. This error may be corrected on a H type journal voucher. This situation is also true if transaction code 015 was used instead of transaction code 025. Another example is if transaction code 039 was used instead of transaction code 153.

- B. In certain situations, a J type journal voucher should be used to make corrections if two departments are involved. For example, if one department overbills another department on a J type journal voucher, the correction will be made on a J type journal voucher. If one department records a deposit and then determines that the deposit belongs to another department, this correction can be made on a J type journal voucher. This does not apply to corrections between divisions in the same department.

- C. Other special circumstance corrections pre-approved by the Director of Statewide Accounting. If you are unsure about whether a correction should be done on a journal voucher or journal entry, please contact Tracy Brown (532-9279) or Jennifer Pearson (741-9759).

Journal entry corrections are initiated by submitting a journal entry request form letter to Accounts (See attached). Only one document should be cited on a request. The person submitting the request must provide complete information on the origin of the erroneously recorded transaction: batch type, batch number, department, process date, effective date, sequence(s) affected and details of the transaction. The request must also indicate the corrected version of the transaction, as well as the reason for making the correction(s). An authorizing signature, appropriate contact person and phone number must be recorded on the request form. Any available supporting documentation should accompany the request. Requests written for a specific effective month must be received in Accounts within three working days of the month following. Agencies wishing to receive confirmation of processing should submit a copy of the JE request along with the original. Accounts will notate the tracking number, the JE batch number, and the effective date of the request on the copy and return the copy to the requestor.

Ideally, journal entry request letters will be processed within a week following receipt by the Division of Accounts General Ledger section. Delays may be caused by retrieval of records from archives, research on incomplete information, or clarification of improperly prepared requests. If the JE cannot be completed before a monthly processing cut-off date, the effective date will necessarily be deferred to the next processing month.

Occasionally, Accounts will determine that a journal entry request should be declined. Accounts may decline a JE request due to the fact that the original transaction was processed correctly, the error was corrected by a previously processed request, the correction should be made by the agency on an "H" or "J" type JV, the requested correction has no significant effect on the accounting records, or the request was not adequately prepared or supported. Declined requests will be returned to the originator with a memo indicating the reason for rejection.

Journal entries originated in the Division of Accounts are commonly known as "in-house" journal entries. As a general rule, copies of these journal entries are automatically sent to any department or agency where accounts are directly affected by the transactions being recorded. Agencies may request copies of in-house JE's affecting their areas of responsibility. Contact Wanda Driggers (741-9796), Tracy Brown (532-9279), or Jennifer Pearson (741-9759) for assistance.

For year-end processing purposes, there are several important journal entry processing dates to be kept in mind. Refer to the Year-End/Begin Schedule contained in this manual. (The final date for the submission of any type of FFY 08 journal entry request is August 22, 2008.)

TO: GENERAL LEDGER
ATTN: TRACY BROWN, DIRECTOR

JE NUMBER:
EFFECTIVE DATE:
SEQUENCE(S):
(ABOVE FOR F&A USE ONLY)

FROM: _____
(AUTHORIZED SIGNATURE REQUIRED)
DEPARTMENT OF

DATE: Fiscal month of correction _____

RE: JOURNAL ENTRY REQUEST

Batch header information

1. BATCH TYPE _____ BATCH NUMBER _____ DEPT/DIV _____
BATCH DATE ____ - ____ - ____ EFFECTIVE MONTH ____ - ____ - ____

Individual sequence(s) information

2. THE FOLLOWING TRANSACTION(S) PROCESSED INCORRECTLY:

SEQ	CURRENT DOCUMENT	DEPT/ DIV	TC	FD	FFY	SUB NO./ REF DOC	OBJ/AGY SRC/AGY	CC	GRANT/SUB PROJ/SUB	AMOUNT
-----	---------------------	--------------	----	----	-----	---------------------	--------------------	----	-----------------------	--------

3. CORRECT INFORMATION FOR TRANSACTION(S):

SEQ	CURRENT DOCUMENT	DEPT/ DIV	TC	FD	FFY	SUB NO./ REF DOC	OBJ/AGY SRC/AGY	CC	GRANT/SUB PROJ/SUB	AMOUNT
-----	---------------------	--------------	----	----	-----	---------------------	--------------------	----	-----------------------	--------

4. REASON FOR CHANGE:

5. PERSON TO CONTACT:

6. PHONE #:

**DEFERRED REVENUE AND AMOUNTS HELD IN CUSTODY FOR OTHERS
SUBSIDIARY GENERAL LEDGER ACCOUNT BALANCES**

To help ensure the integrity and propriety of funds being carried in the year-end balances of certain deferred and contingent revenue liability accounts, a "Year-End Validation of Subsidiary General Ledger Account Balances for GL 0250 Deferred Revenue and GL 0234 Amounts Held in Custody for Others" form is required to be completed by departments for each GL 0250 and GL 0234 subsidiary general ledger account for which they are responsible.

The form provides a description of the source, and nature or purpose, of the funds carried in the Deferred Revenue, and Contingent Revenue Fund (43) Amounts Held in Custody for Others, subsidiary general ledger accounts being reported on. It also requires the Budget/Fiscal Officer to certify, under his or her original signature, that the reported balance of the subsidiary general ledger account is accurate; agrees to STARS; and that it does not include any funds/amounts that should be considered earned by the State of Tennessee as of June 30.

The form itself is on the following page of this manual. Its completion is self explanatory, however, please keep the following points in mind:

- 1) A separate form is to be completed by departments for each GL 0250 and GL 0234 subsidiary general ledger account for which they are responsible (including accounts with a zero balance at June 30 that were utilized during the preceding fiscal year). The form can be copy machine reproduced as needed. If a facsimile of this form is reproduced in a word processing or spreadsheet application, and submitted in lieu of a reproduction of the form on the following page, it will be returned if it does not contain all necessary elements, including word for word certification.
- 2) Completion of the source and nature/purpose sections of this form is very important. The form will be returned if the source, as well as the nature of/purpose of the deferral, are not clearly and understandably stated on the form; and/or, if additional documentation is appropriate to support the purpose of the deferral and is not provided at the time of original submission. The description and support provided will be used to help validate the propriety of the deferred classification.
- 3) If the funds carried in the account were received from the federal government, this must be clearly disclosed in the stated source. Also, it is necessary to note if the funds represent an advance under a grant agreement.

- 4) The completion and submission of this form as of June 30, does not replace nor supplant the June Monthly Subsidiary General Ledger Account Reconciliation Worksheet. Both a year-end validation form, and a reconciliation worksheet, need to be submitted to the Division of Accounts, by the established due date, for all applicable subsidiary general ledger accounts.
- 5) The Budget/Fiscal Officer Certification portion of the form must contain the original signature of the Budget/Fiscal Officer when it is submitted to the Division of Accounts. Submitted forms signed by other than the Budget/Fiscal Officer, even if that signature is one of his or her authorized representatives, will be returned.
- 6) For fiscal year 2008 these forms are to be submitted to the Division of Accounts on or before September 9, 2008. They should be directed to the attention of Michelle Earhart.

Please note that GL 0250 and 0234 subsidiary general ledger account balances may be subject to close out if a properly completed form is not submitted.

**YEAR-END VALIDATION OF SUBSIDIARY GENERAL LEDGER ACCOUNT BALANCES FOR
GL 0250 DEFERRED REVENUE AND GL 0234 AMOUNTS HELD IN CUSTODY FOR OTHERS**

A separate form is to be completed for each subsidiary general ledger account

DEPT/DIV CODE: _____

GENERAL LEDGER ACCOUNT (check one):

GL 0250 DEFERRED REVENUE

GL 0234 CONTINGENT REVENUE FUND (43) AMOUNTS HELD IN CUSTODY FOR OTHERS

SUBSIDIARY GENERAL LEDGER ACCOUNT:

NUMBER: _____ TITLE: _____

JUNE 30, 2008 ENDING BALANCE: _____

>DESCRIPTION OF THE SOURCE & NATURE/PURPOSE OF THE FUNDS CARRIED IN THIS SUBSIDIARY ACCOUNT<

SOURCE: _____

DO FUNDS REPRESENT AN ADVANCE UNDER A GRANT AGREEMENT? YES NO

NATURE/PURPOSE: _____

(If necessary continue description on back of form)

>KNOWLEDGEABLE DEPARTMENT STAFF CONTACT<

NAME: _____ TELEPHONE NUMBER: _____

E-MAIL ADDRESS: _____

BUDGET/FISCAL OFFICER CERTIFICATION

The original signature of the Budget/Fiscal Officer is required.
Forms signed on his or her behalf, even by an authorized representative, will be returned.

As Budget/Fiscal Officer of the afore identified Dept/Div, that holds the accounting responsibilities for afore identified subsidiary general ledger account, I hereby certify that the above reported balance as of June 30, 2008, is accurate, true and correct; that it agrees with STARS; and, that it does not include any funds/amounts that should be considered earned by the State of Tennessee as of June 30, 2008.

Budget/Fiscal Officer Signature

Date

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND
SUPPLEMENTARY INFORMATION SCHEDULE

I. General

All departments who receive federal assistance must prepare one or both of the following schedules for the year ended June 30, 2008:

- **Schedule of Expenditures of Federal Awards**
- **Supplementary Information Schedule**

The **Schedule of Expenditures of Federal Awards** contains only assistance that you receive directly from the federal government or through a third party other than another state agency. Note that federal assistance is not limited to cash assistance programs. It also includes non-financial assistance such as commodities, donated property, loans, and loan guarantees.

The **Supplementary Information Schedule** contains only federal assistance that you receive from another state agency.

Both schedules are usually referred to as "grant activity schedules." Their structure and format are similar.

In general, it should be ensured that all transactions pertaining to the same grant are reported on a single line. The schedule should be reported by grant, not by allotment code.

NOTE - If your agency did not receive federal assistance, either directly or through another state agency, during the year ended June 30, 2008, please contact Randy Ross at Randy.Ross@state.tn.us. Indicate in your email that your agency received no federal assistance during the year ended June 30, 2008, and that you are not required to submit either a Schedule of Expenditures of Federal Awards or a Supplementary Information Schedule.

II. Contents of Schedules

Schedule of Expenditures of Federal Awards - The information that is needed on this schedule is detailed below. For an example of this schedule with column references, see **Exhibit 1**.

A. Column A (Column Heading **R**) - RESEARCH - This column denotes if the federal assistance is a Research and Development (R&D) grant. For each R&D grant, this column should contain an "R." Otherwise, leave this column blank. (R&D grants and contracts are awarded on the basis of research proposals submitted to federal agencies or pass-through entities. These are most common in the colleges and universities of the state. The federal agencies or pass-through entities will inform the recipient if the award is for R&D.)

NOTE - If "R" is appropriate in this column, it IS PREFERABLE to provide an *other identifying number* in Column W.

B. Column C (Column Heading **C**) - CASH - This column denotes the type of assistance received. If the assistance is cash, this column should contain a "C." If the assistance is other than cash, this column should contain an "N."

C. Column E (Column Heading **P**) - PAYER - This column denotes the source of federal assistance. In the usual case where the assistance is received directly from the federal government, this column should contain an "F." In instances where the assistance is received through some third party (a non-federal / pass-through entity), this column should contain a "T."

NOTE - If "T" is appropriate in this column, you MUST PROVIDE an *other identifying number* in Column W.

D. Column G (Column Heading **F**) - FOR-PROFIT - This column denotes whether the pass-through entity is a *for-profit* entity or a *non-profit* entity. If the pass-through entity is a *for-profit* entity, this column should contain an "F". If the pass-through entity is a *non-profit* entity, this column should contain an "N". For grants other than those received from a pass-through entity, leave this column blank. If you need assistance with determining the profit status of a pass-through entity, either contact the entity directly, search the IRS website for non-profit entities at www.irs.gov/charities, or search on the entity's name on an Internet search engine such as Google. Schools and other governments should be reported as *non-profit* entities.

E. Column I (Column Heading **L**) - LOANS OR LOAN GUARANTEES - This column denotes if the program involves loans or loan guarantees. If the program involves loans or loan guarantees, this column should contain an "L." Otherwise, leave this column blank.

F. Column K (Column Heading **Grantor Name**) - GRANTOR NAME - This is the federal agency or third party from which the grant or other assistance is received. DO NOT ABBREVIATE.

If the grantor agency listed in the grant agreement or contract is one of the sub-agencies shown in **Schedule A**, use the name of the controlling federal agency **exactly as listed in Schedule A** as the grantor name. (I.e., if the grant agreement shows the grantor as the Forest Service, list the grantor name as the Department of Agriculture; if the grant agreement shows the grantor as the Food and Drug Administration, list the grantor name as the Department of Health and Human Services). For grants received directly from the federal government, this column should contain the name of the controlling federal agency that corresponds with the number entered in Column S. For grants received from a pass-through entity, enter the **full official name** of the third party as the grantor name (e.g., use "Georgia Institute of Technology", not "Georgia Tech").

G. Column M (Column Heading **State Agency Name**) - STATE AGENCY NAME - This is the state agency to which the schedule relates, not the federal grantor. DO NOT ABBREVIATE or use "Department of..." in front of the agency's name (e.g., use "Transportation," not "TDOT" or "Department of Transportation").

H. Column O (Column Heading **Program Name**) - PROGRAM NAME - This is the official program title (not the popular name) as listed in the Catalog of Federal Domestic Assistance (CFDA). **Use all punctuation, abbreviation, and capitalization exactly as shown in the CFDA.** The CFDA is online at www.cfda.gov.

NOTE - If no CFDA number is available, the program name must **clearly describe** the federal award. The federal agency or pass-through entity is required to provide this information. **Normally, the pass-through agency name or award number would not be part of the program name.**

- I. Column Q (Column Heading **Grant Period**) - GRANT PERIOD - This is the beginning and ending dates of the grant or contract as specified by the grantor. All dates should be formatted as **mm/dd/yy-mm/dd/yy** (i.e., 10/01/07-09/30/08). For grants with no specific beginning and/or ending dates, "N.A." may be used (not "N/A").
- J. Column S (Column Heading **Fed Agy**) - FEDERAL AGENCY - This is the federal agency from which the assistance originates. Refer to **Schedule A** for a list of federal agencies. A number has been assigned to each of these federal agencies and that number is what belongs in this column. (I.e., if the assistance originated with the Department of Agriculture, this column should contain the number 10; if the assistance originated with the Environmental Protection Agency, this column should contain the number 66.) For grants received directly from the federal government, this column will contain the number that corresponds to the grantor name shown in Column K. For assistance received from a pass-through entity, this column will contain the number of the federal agency from which the funds originated. If the originating federal agency for your grant is not found in **Schedule A**, call Randy Ross at (615) 741-9752 or Michelle Elliott at (615) 741-6514.
- K. Column U (Column Heading **CFDA #**) - CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER - This is the CFDA number associated with the specific grant. The Catalog of Federal Domestic Assistance can be found on the Internet at www.cfda.gov. For federal assistance programs for which CFDA information is not available, "N.A." may be used (not "N/A"). (NOTE: The non-availability of a CFDA number is relatively uncommon and its unavailability should be verified through discussion with the granting agency before "N.A." is used.) Even if "N.A." is used in this column, you **MUST PROVIDE** either the *originating federal agency's name* or the *pass-through entity's full official name* in Column K and the *originating federal agency's number* in Column S.

NOTE - If "N.A." is verified as appropriate for the CFDA #, you **MUST PROVIDE** an *other identifying number* in Column W.

L. Column W (Column Heading **Other Identifying #**) - OTHER IDENTIFYING NUMBER - This is the specific award number assigned by the federal awarding agency or pass-through entity. **This is not an internally assigned number.** "N.A." may be used in instances where no such number exists.

NOTE - You **MUST PROVIDE** an other identifying number if: (1) the grant is received from a third party pass-through entity (column E contains a "T"), or (2) no CFDA number is provided (column S contains "N.A."). An other identifying number **IS PREFERABLE** if the grant is a Research and Development grant (column A contains an "R").

M. Column Y (Column Heading **Cash Disbursements / Issues**) - CASH DISBURSEMENTS / ISSUES - This is the actual cash disbursements made or fair market cash value of non-cash assistance used during state fiscal year 2008. (See OMB Circular A-133 for the rules for reporting and valuing loans and loan guarantees.) Note that this column does not include accrued liabilities established at June 30, 2008; however, it does include payments made during FY 08 of accrued liabilities established prior to July 1, 2007. The amount shown in this column should be reduced by any program income and by refunds of prior year expenditures received during FY 08.

Supplementary Information Schedule - The information that is needed on this schedule is detailed below. For an example of this schedule with column references, see **Exhibit 2**.

A. Column A (Column Heading **State Grantor Agency Name**) - STATE GRANTOR AGENCY NAME - This is the name of the state grantor agency from which you received federal assistance. DO NOT ABBREVIATE or use "Department of..." in front of the agency's name (e.g., use "Transportation," not "TDOT" or "Department of Transportation").

B. Column C (Column Heading **Program Name**) - PROGRAM NAME - This is the official program title (not the popular name) listed in the Catalog of Federal Domestic Assistance. The CFDA is online at www.cfda.gov.

C. Column E (Column Heading **Contract Period**) - CONTRACT PERIOD - This is the beginning and ending dates of the grant or contract as specified by the state grantor. All dates should be formatted as **mm/dd/yy-mm/dd/yy** (i.e., 10/30/07-09/30/08). For grants with no specific beginning and/or ending dates, "N.A." may be used.

-
- D. Column G (Column Heading **CFDA #**) - CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER - This is the CFDA number associated with the specific grant. The Catalog of Federal Domestic Assistance can be found on the Internet at <http://www.cfda.gov>. For federal assistance programs for which CFDA information is not available, "N.A." may be used. (NOTE: The non-availability of a CFDA number is relatively uncommon and its unavailability should be verified through discussion with the granting agency before "N.A." is used.)
- E. Column I (Column Heading **Contract #**) - CONTRACT NUMBER - This is the interdepartmental contract number for federal grants received through another state agency.
- F. Column K (Column Heading **Cash Disbursements / Issues**) - CASH DISBURSEMENTS / ISSUES - This is the actual cash disbursements made or fair market cash value of non-cash assistance used during state fiscal year 2008. Note that this column does not include accrued liabilities established at June 30, 2008. It does, however, include payments made during FY 08 of accrued liabilities established prior to July 1, 2007. The amount shown in this column should be reduced by any program income and by refunds of prior year expenditures received during FY 08.

III. Reconciliation of Grant Activity Schedules

A. Schedules Prepared Using the STARS Schedule of Grant Activity Report (830)

All state departments, agencies, boards, and commissions who in accordance with Policy 20 must utilize the STARS Schedule of Grant Activity Report (830) as a basis for preparing their grant activity schedule(s) MUST submit the STARS 830 report in support of their schedule(s).
Any reconciling items are to be clearly documented.

B. Schedules Prepared Not Using the STARS Schedule of Grant Activity Report (830)

All state departments, agencies, boards, commissions, and component units whose grant activity schedule(s) are not required to be prepared using the STARS Schedule of Grant Activity Report (830) MUST submit a reconciliation between disbursements per the schedule and recorded expenditures in their general accounting records as support for their schedule(s). This should be done at a grant level if possible.

C. In any instances where disbursements per the schedule(s) do not agree with federal financial reports, reconciliations MUST also be submitted.

IV. Format of Grant Activity Schedules

Pre-formatted Excel spreadsheets have been developed for use in preparing the grant activity schedules. The pre-formatted spreadsheets for FY08 will be emailed to your agency's contact person. If your agency has a different contact person since FY07 schedules were completed, please contact Randy Ross to ensure the schedules are emailed to the correct person. **ALL GRANT ACTIVITY SCHEDULES FOR FY08 MUST BE PREPARED USING THE CURRENT YEAR PRE-FORMATTED EXCEL SPREADSHEETS.** If you have any problems using the pre-formatted spreadsheets, please contact Randy Ross so they can be resolved as quickly as possible.

V. Tips for Completion of the Grant Activity Schedules

- **Complete schedule header** with all requested information. **Schedule of Expenditures of Federal Awards** - enter this information in Column M. If you have multiple DUNS numbers, enter them on the appropriate line in Column M separated by commas. **Supplementary Information Schedule** - enter this information in Column C.
- **Single-space** all grant information on the schedules. **Schedule of Expenditures of Federal Awards** - begin entering information on Line 24. **Supplementary Information Schedule** - begin entering information on Line 16.
- **Font size is 7.5; font style is Times New Roman.** All columns are formatted as text except for **Cash Disbursements / Issues**, which is formatted as accounting, two decimal places, and no symbol.
- Enter the **CFDA # exactly** as it is listed in the catalog, including the decimal point (e.g., 84.063, **NOT** 84063).
- **DO NOT** enter information using all caps (e.g., Universities Space Research Association, **NOT** UNIVERSITIES SPACE RESEARCH ASSOCIATION).
- Enter the **complete program name**, even if it is longer than the column width.
- Enter **Cash Disbursements / Issues** that have been rounded to two decimal places; allocating grants may cause amounts that are carried out to more than two decimal places.
- Include a sum of **Cash Disbursements / Issues** at the bottom of the schedule. The formula must be typed in; the sum button cannot be used.

VI. Checklist

The checklist is used to help ensure that all grant activity schedules are completed per instructions. For a copy of the FY 08 checklist, see **Exhibit 3. The checklist must be completed and submitted along with the paper copy of the schedule and any necessary support.**

VII. Submission of Grant Activity Schedules to the Division of Accounts

Please submit only one **Schedule of Expenditures of Federal Awards** and one **Supplementary Information Schedule** per department or agency. These schedules are **due** in the Division of Accounts by **September 16, 2008**. Submit the schedules via **both e-mail, and paper copies**; submit **only** paper copies of reconciliations and/or other support.

Email grant activity schedules to Randy Ross at Randy.Ross@state.tn.us. The **same day** schedules are emailed, send paper copies of the schedules and the required paper copy support (including the completed checklist) to:

Randy Ross
Department of Finance and Administration
Division of Accounts
WRS Tennessee Tower, 14th Floor
312 Eighth Avenue North
Nashville, TN 37243

When it is discovered that a **revision** is necessary to a grant activity schedule (whether the discovery is made by the department or by State Audit), call and notify Division of Accounts immediately. **Revised schedules** need to be submitted to the Division of Accounts, in both paper and electronic form. The revised schedules should be marked "REVISED" and show the **revision date**. **Highlight all changes and additions on a copy of the revised schedule being submitted; highlight any deletions on a copy of the previously submitted schedule.**

Direct any questions regarding these procedures to:

Randy Ross - (615) 741-9752 OR
Randy.Ross@state.tn.us

OR

Michelle Elliott - (615) 741-6514 OR
Michelle.Elliott@state.tn.us

COLUMN REFERENCE

A C E G I K M O Q S U W Y

EXAMPLE OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Agency Name: Austin Peay State University
 IRS Assigned EIN for Agency: 62-0646576
 Dun & Bradstreet DUNS Number for Agency: 878095819
 Included Technology Center Name:
 IRS Assigned EIN for Technology Center:
 Dun & Bradstreet DUNS Number for Technology Center:
 Included Technology Center Name:
 IRS Assigned EIN for Technology Center:
 Dun & Bradstreet DUNS Number for Technology Center:
 Included Technology Center Name:
 IRS Assigned EIN for Technology Center:
 Dun & Bradstreet DUNS Number for Technology Center:
 Contact Person: Beth Chancellor
 Email Address: Chancellorb@apsu.edu
 Telephone Number: (931) 221-7673
 Date Submitted: September 12, 2007
 Original or Revised: Original

R	C	P	F	L	Grantor Name	State Agency Name	Program Name	Grant Period	Fed Agv	CFDA #	Other Identifying #	Cash Disbursements / Issues
	C	F			Department of Agriculture	Austin Peay State University	Rural Business Enterprise Grants	07/01/05-06/30/07	10	10.769	5-31670	11,965.02
R	C	F			Department of the Interior	Austin Peay State University	American Battlefield Protection	08/04/03-12/31/05	15	15.926	Order No. H5028030006	4,453.78
R	C	T	N		Vanderbilt University	Austin Peay State University	Aerospace Education Services Program	03/01/05-02/28/07	43	43.001	18184-S1	16,738.03
	C	F			National Endowment for the Arts	Austin Peay State University	Promotion of the Arts_Grants to Organizations and Individual	06/01/05-12/31/06	45	45.024	05-5100-8095	2,553.37
R	C	F			National Science Foundation	Austin Peay State University	Education and Human Resources	11/15/03-12/31/05	47	47.076	C-04-0196	2,260.04
R	C	T	N		Commonwealth of Kentucky	Austin Peay State University	Nonpoint Source Implementation Grants	11/01/05-06/30/10	66	66.460	C9994861-05	418.59
	C	F			Department of Education	Austin Peay State University	Federal Supplemental Educational Opportunity Grants	07/01/04-06/30/05	84	84.007	P007A043852	250.00
	C	F			Department of Education	Austin Peay State University	Federal Supplemental Educational Opportunity Grants	07/01/05-06/30/06	84	84.007	P007A053852	262,214.57
	C	F			Department of Education	Austin Peay State University	Higher Education_Institutional Aid	10/01/03-12/30/05	84	84.031	P031A030616	10,051.90
	C	F	L		Department of Education	Austin Peay State University	Federal Family Education Loans	07/01/05-06/30/06	84	84.032	N.A.	34,411,229.91
	C	F			Department of Education	Austin Peay State University	Federal Work-Study Program	07/01/05-06/30/06	84	84.033	P033A053852	344,527.53
	C	F			Department of Education	Austin Peay State University	TRIO_Student Support Services	09/01/03-08/31/04	84	84.042	P042A010454-03	6,885.02
	C	F			Department of Education	Austin Peay State University	TRIO_Student Support Services	09/01/04-08/31/05	84	84.042	P042A010454-04	44,001.70
	C	F			Department of Education	Austin Peay State University	TRIO_Student Support Services	09/01/05-08/31/06	84	84.042	P042A050636-05	157,827.53
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/03-08/31/04	84	84.047	P047A030025-03	16,983.43
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/04-08/31/05	84	84.047	P047A030025-04	89,194.01
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/05-08/31/06	84	84.047	P047A030025-05	266,699.19
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/00-08/31/01	84	84.047	P047A90757-00	7,603.37
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/01-08/31/02	84	84.047	P047A90757-01	1,296.00
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/04-08/31/05	84	84.047	P047A90757-04	52,175.50
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/05-08/31/06	84	84.047	P047A050868-05	246,292.05
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/03-08/31/04	84	84.047	P047A031055-03	920.70
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/04-08/31/05	84	84.047	P047A031055-04	71,182.73
	C	F			Department of Education	Austin Peay State University	TRIO_Upward Bound	09/01/05-08/31/06	84	84.047	P047A031055-05	150,242.78
	C	F			Department of Education	Austin Peay State University	Federal Pell Grant Program	07/01/03-06/30/04	84	84.063	P063P032217	117.50
	C	F			Department of Education	Austin Peay State University	Federal Pell Grant Program	07/01/04-06/30/05	84	84.063	P063P042217	2,464.87
	C	F			Department of Education	Austin Peay State University	Federal Pell Grant Program	07/01/05-06/30/06	84	84.063	P063P052217	9,391,521.65
	C	F			Department of Education	Austin Peay State University	TRIO_Educational Opportunity Centers	09/01/03-08/31/04	84	84.066	P066A020085-03	9,289.47
	C	F			Department of Education	Austin Peay State University	TRIO_Educational Opportunity Centers	09/01/04-08/31/05	84	84.066	P066A020085-04	64,690.77
	C	F			Department of Education	Austin Peay State University	TRIO_Educational Opportunity Centers	09/01/05-08/31/06	84	84.066	P066A020085-05	229,466.83
	C	F			Department of Education	Austin Peay State University	Child Care Access Means Parents in School	09/16/02-09/15/06	84	84.335	P335A020127	33,415.85
												45,908,933.69

COLUMN REFERENCE

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G

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K

EXAMPLE OF SUPPLEMENTARY INFORMATION SCHEDULE

**Supplementary Information Schedule
For the Year Ended June 30, 2007**

Agency Name: Austin Peay State University
Included Technology Center Name:
Included Technology Center Name:
Included Technology Center Name:
Contact Person: Beth Chancellor
Email Address: Chancellorb@apsu.edu
Telephone Number: (931) 221-7673
Date Submitted: September 12, 2007
Original or Revised: Original

<u>State Grantor Agency Name</u>	<u>Program Name</u>	<u>Contract Period</u>	<u>CFDA #</u>	<u>Contract #</u>	<u>Cash Disbursements / Issues</u>
Human Services	Child and Adult Care Food Program	10/01/99-09/30/06	10.558	03-47-64158-00-2	19,274.82
Human Services	Summer Food Service Program for Children	05/01/06-09/30/06	10.559	30-077 (2006)	2,578.07
Human Services	Summer Food Service Program for Children	05/01/06-09/30/06	10.559	30-069 (2006)	1,267.20
Human Services	Summer Food Service Program for Children	05/01/05-09/30/05	10.559	30-077 (2005)	938.84
Human Services	Summer Food Service Program for Children	05/01/05-09/30/05	10.559	30-058 (2005)	16,122.48
Human Services	Summer Food Service Program for Children	05/01/05-09/30/05	10.559	30-069 (2005)	4,140.32
Environment and Conservation	Cooperative Endangered Species Conservation Fund	01/01/03-12/31/03	15.615	ED-03-01164-00	3,193.30
Environment and Conservation	Cooperative Endangered Species Conservation Fund	01/15/05-12/31/05	15.615	ED-05-01734-00	13,873.46
Tennessee Arts Commission	Promotion of the Arts_Partnership Agreements	07/01/05-06/30/06	45.025	Z-06-028448-00	3,073.22
Tennessee Board of Regents	Small Business Development Center	01/01/05-12/31/05	59.037	4-603001-Z-0045-21	21,832.42
Tennessee Board of Regents	Small Business Development Center	01/01/06-12/31/06	59.037	C-06-0319	20,512.51
Environment and Conservation	State Public Water System Supervision	08/01/04-06/30/06	66.432	Z-02-008761-00	17,864.65
Environment and Conservation	State Public Water System Supervision	08/01/04-06/30/06	66.432	ED-05-01587-00	13,668.09
Agriculture	Nonpoint Source Implementation Grants	01/01/02-12/31/05	66.460	Z-01-004422-00	26,023.36
Agriculture	Nonpoint Source Implementation Grants	02/01/05-01/31/10	66.460	ED-05-01800-00	38,964.20
Agriculture	Nonpoint Source Implementation Grants	10/16/04-09/30/05	66.460	ED-05-01715-00	86,807.52
Agriculture	Nonpoint Source Implementation Grants	07/01/04-12/31/05	66.460	C-05-0037	20,147.09
Human Services	Rehabilitation Services_Vocational Rehabilitation Grants to States	07/01/04-06/30/05	84.126	ED-01-00253-04	957.77
Education	Teacher Quality Enhancement Grants	08/01/02-06/30/03	84.336	ED-03-01084-00	1,140.20
Education	Improving Teacher Quality State Grants	04/01/06-10/30/06	84.367	ED-06-02157-00	308,180.19
Tennessee State University	Child Care and Development Block Grant	07/01/04-06/30/05	93.575	C-04-0435	948.82
Tennessee State University	Child Care and Development Block Grant	07/01/05-06/30/06	93.575	C-05-0435	160,655.06
Middle Tennessee State University	Foster Care_Title IV-E	10/01/04-06/30/05	93.658	C-05-0166	1,483.60
Middle Tennessee State University	Foster Care_Title IV-E	07/01/05-06/30/06	93.658	C-05-0166#2	502,762.42
Education	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spr	07/01/05-02/28/06	93.938	ED-06-01898-00	6,296.11
					1,292,705.72

**FY 08 CHECKLIST
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

STATE AGENCY NAME: _____

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
1. Was all data formatted correctly <u>before</u> being copied to the preformatted Excel spreadsheet?	_____	_____	_____
2. Is the heading complete (including EIN(s), DUNS number(s), contact information, date submitted, original or revised schedule)?	_____	_____	_____
3. Does column A include an "R" for each Research and Development grant?	_____	_____	_____
4. Does column C include either a "C" (cash award) or an "N" (non-cash award) for each grant?	_____	_____	_____
5. Does column E include either an "F" (direct federal grant) or a "T" (pass-through grant) for each grant?	_____	_____	_____
6. For each grant with a "T" in column E, does column G include either an "F" (for-profit entity) or an "N" (non-profit entity)?	_____	_____	_____
7. Does column I include an "L" for each grant that involves loans or loan guarantees?	_____	_____	_____
8. For each direct federal grant, does the grantor name in column K agree <u>exactly</u> with the controlling federal agency name?	_____	_____	_____
9. For each pass-through grant, is the third-party name in column K listed correctly and completely (with no abbreviations)?	_____	_____	_____
10. Is the state agency name in column M listed correctly for each grant (i.e., "Transportation", not "TDOT" or "Department of Transportation")?	_____	_____	_____
11. For each grant with a CFDA number, does the program name in column O agree <u>exactly</u> with the program name in the CFDA catalog (wording, capitalization, punctuation)?	_____	_____	_____

(continued on next page)

**FY 08 CHECKLIST
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

STATE AGENCY NAME: _____

	<u>YES</u>	<u>NO</u>	<u>N/A</u>
12. For each grant with no CFDA number, does the program name in column O <u>clearly</u> describe the federal award?	_____	_____	_____
13. Is the grant period in column Q for each grant formatted correctly (i.e., 10/01/06-09/30/07)?	_____	_____	_____
14. For each grant with a CFDA number, is the federal agency number in column S the same as the first two digits of the CFDA number?	_____	_____	_____
15. For each grant with no CFDA number, does the federal agency number in column S agree with the number for the grant's controlling federal agency?	_____	_____	_____
16. For each grant with a CFDA number, does the CFDA number in column U appear in the CFDA catalog or the historical index? If not, use "N.A." in column U. (NOTE: Verify with the grantor or the Division of Accounts before using "N.A.")	_____	_____	_____
17. For each pass-through grant and grant with no CFDA number (and preferably for each Research & Development grant), does column W include an "other identifying number"?	_____	_____	_____
18. Does the Cash Disbursements/Issues amount in column Y for each grant agree with or reconcile to either the STARS Schedule of Grant Activity (830 Report) or recorded disbursements in the general accounting records, and to federal financial reports?	_____	_____	_____
19. Has the Cash Disbursements/Issues amount in column W for each grant been rounded to two decimal places?	_____	_____	_____
20. Is the STARS 830 Report (and/or other support, if applicable), along with all required reconciliations, attached to the Schedule?	_____	_____	_____

SUBMIT THIS COMPLETED CHECKLIST WITH THE PAPER COPY OF THE SCHEDULE AND ALL NECESSARY SUPPORT TO THE DIVISION OF ACCOUNTS.

SCHEDULE OF EXP OF FED AWARDS AND SUPP INFORMATION SCHEDULE

6/3/2008

FEDERAL AGENCY NUMBER (Use in Column S)	CONTROLLING FEDERAL AGENCY (Use in Column K when Grantor is a Federal Agency)	SUB-AGENCIES
01 (Not in CFDA)	African Development Foundation	
04 (Not in CFDA)	Inter-American Foundation	
07 (Not in CFDA)	Office of National Drug Control Policy	
08 (Not in CFDA)	Peace Corps	
09 (Not in CFDA)	Legal Services Corporation	
10	Department of Agriculture	Agricultural Marketing Service Agricultural Research Service Animal and Plant Health Inspection Service Assistant Secretary for Administration Commodity Credit Corporation Community Outreach and Assistance Partnership Program Cooperative State Research, Education, and Extension Service Economic Research Service Farm Service Agency Food and Nutrition Service Food Safety and Inspection Service Foreign Agricultural Service Forest Service Grain Inspection, Packers and Stockyard Administration National Agricultural Statistics Service National Sheep Industry Improvement Center Natural Resources Conservation Service Risk Management Agency/Federal Crop Insurance Corporation Rural Business-Cooperative Service Rural Development Rural Housing Service
11	Department of Commerce (Continued on next page)	Bureau of Export Administration Bureau of Industry and Security Bureau of the Census Economic Development Administration

FEDERAL AGENCY NUMBER (Use in Column S)	CONTROLLING FEDERAL AGENCY (Use in Column K when Grantor is a Federal Agency)	SUB-AGENCIES
11	Department of Commerce (Continued)	Economics and Statistics Administration International Trade Administration Minority Business Development Agency National Institute of Standards and Technology National Oceanic and Atmospheric Administration National Technical Information Service National Telecommunications and Information Administration Office of the Secretary Patent and Trademark Office
12	Department of Defense	Advanced Research Projects Agency Defense Advanced Research Projects Agency Defense Logistics Agency Department of the Army, Aviation Applied Technology Directorate Department of the Army, Office of the Chief of Engineers Department of the Navy, Office of the Chief of Naval Research National Guard Bureau National Security Agency Office of Economic Adjustment Office of the Air Force, Materiel Command Office of the Assistant Secretary (Strategy and Requirements) Office of the Secretary Secretaries of Military Departments U.S. Army Materiel Command U.S. Army Medical Command
13 (Not in CFDA)	Central Intelligence Agency	
14	Department of Housing and Urban Development	Office of Community Planning and Development Office of Fair Housing and Equal Opportunity Office of Healthy Homes and Lead Hazard Control Office of Housing-Federal Housing Commissioner Office of Policy Development and Research Office of Public and Indian Housing

FEDERAL AGENCY NUMBER (Use in Column S)	CONTROLLING FEDERAL AGENCY (Use in Column K when Grantor is a Federal Agency)	SUB-AGENCIES
15	Department of the Interior	Bureau of Indian Affairs Bureau of Land Management Bureau of Reclamation Fish and Wildlife Service Geological Survey Indian Arts and Crafts Board National Park Service Office of Insular Affairs Office of Surface Mining Reclamation and Enforcement Office of Territorial and International Affairs
16	Department of Justice	Bureau of Justice Assistance Bureau of Justice Statistics Bureau of Prisons Civil Rights Division Community Relations Service Corrections Program Office Drug Court Program Office Drug Enforcement Administration Executive Office for Weed and Seed Federal Bureau of Investigation Immigration and Naturalization Service National Institute of Justice Office of Community Oriented Policing Services Office of Justice Programs Office of Juvenile Justice and Delinquency Prevention Office of State and Local Preparedness Support Office of the Police Corps and Law Enforcement Education Office of Victims of Crime Violence Against Women Office
17	Department of Labor (Continued on next page)	Bureau of Labor Statistics Employee Benefits Security Administration Employment and Training Administration Employment Standards Administration Longshore and Harbor Workers' Compensation

FEDERAL AGENCY NUMBER (Use in Column S)	CONTROLLING FEDERAL AGENCY (Use in Column K when Grantor is a Federal Agency)	SUB-AGENCIES
17	Department of Labor (Continued)	Mine Safety and Health Administration Occupational Safety and Health Administration Office of Disability Employment Policy Office of Labor-Management Standards Office of the Assistant Secretary for Veterans' Employment and Training Office of the Secretary, Women's Bureau
19	Department of State	Bureau of Educational and Cultural Affairs Bureau of Intelligence and Research Bureau of Near Eastern Affairs Bureau of Oceans and International Environmental and Scientific Affairs Bureau of Population, Refugees, and Migration Office of the Legal Advisor
20	Department of Transportation	Bureau of Transportation Statistics Federal Aviation Administration Federal Highway Administration Federal Motor Carrier Safety Administration Federal Railroad Administration Federal Transit Administration Maritime Administration National Highway Traffic Safety Administration Office of the Secretary Pipeline and Hazardous Materials Safety Administration Research and Special Programs Administration
21	Department of the Treasury	Bureau of Alcohol, Tobacco and Firearms Internal Revenue Service Under Secretary for Domestic Finance United State Secret Service
23	Appalachian Regional Commission	

SCHEDULE OF EXP OF FED AWARDS AND SUPP INFORMATION SCHEDULE

6/3/2008

FEDERAL AGENCY NUMBER (Use in Column S)	CONTROLLING FEDERAL AGENCY (Use in Column K when Grantor is a Federal Agency)	SUB-AGENCIES
27	Office of Personnel Management	
29	Commission on Civil Rights	
30	Equal Employment Opportunity Commission	
32	Federal Communications Commission	
33	Federal Maritime Commission	
34	Federal Mediation and Conciliation Service	
36	Federal Trade Commission	
39	General Services Administration	
40	Government Printing Office	
42	Library of Congress	
43	National Aeronautics and Space Administration	
44	National Credit Union Administration	
45	National Endowment for the Arts (45.024 - 45.025) National Endowment for the Humanities (45.129 - 45.168) Federal Council on the Arts and the Humanities (45.201) Institute of Museum and Library Services (45.301 - 45.313)	

FEDERAL AGENCY NUMBER <small>(Use in Column S)</small>	CONTROLLING FEDERAL AGENCY <small>(Use in Column K when Grantor is a Federal Agency)</small>	SUB-AGENCIES
46	National Labor Relations Board	
47	National Science Foundation	
53	President's Committee on Employment of People with Disabilities	
57	Railroad Retirement Board	
58	Securities and Exchange Commission	
59	Small Business Administration	
61 <small>(Not in CFDA)</small>	International Trade Commission	
62 <small>(Not in CFDA)</small>	Tennessee Valley Authority	
64	Department of Veterans Affairs	National Cemetery System Veterans Benefits Administration Veterans Health Administration
66	Environmental Protection Agency	Office of Administration Office of Air and Radiation Office of Enforcement and Compliance Assurance Office of Environmental Education Office of Environmental Justice Office of Federal Activities Office of Prevention, Pesticides and Toxic Substances Office of Research and Development Office of Solid Waste and Emergency Response Office of Water
68	National Gallery of Art	
70	Overseas Private Investment Corporation	

SCHEDULE OF EXP OF FED AWARDS AND SUPP INFORMATION SCHEDULE

6/3/2008

FEDERAL AGENCY NUMBER (Use in Column S)	CONTROLLING FEDERAL AGENCY (Use in Column K when Grantor is a Federal Agency)	SUB-AGENCIES
77 (Not in CFDA)	Nuclear Regulatory Commission	
78	Commodity Futures Trading Commission	
81	Department of Energy	
83 (Not in CFDA)	Federal Emergency Management Agency	
84	Department of Education	Office of Bilingual Education and Minority Languages Affairs Office of Educational Research and Improvement Office of Elementary and Secondary Education Office of English Language Acquisition Office of Human Resources and Administration Office of Postsecondary Education Office of Special Education and Rehabilitative Services Office of Student Financial Assistance Office of the Secretary Office of Vocational and Adult Education Regional Offices
85	Harry S. Truman Scholarship Foundation (85.001) Christopher Columbus Fellowship Foundation (85.100) Barry Goldwater Scholarship and Excellence in Education Foundation (85.200) Woodrow Wilson International Center for Scholars (85.300) Morris K. Udall Scholarship and Excellence in National Environmental Policy Foundation (85.400 - 85.402) (Continued on next page)	

SCHEDULE OF EXP OF FED AWARDS AND SUPP INFORMATION SCHEDULE

6/3/2008

FEDERAL AGENCY NUMBER <small>(Use in Column S)</small>	CONTROLLING FEDERAL AGENCY <small>(Use in Column K when Grantor is a Federal Agency)</small>	SUB-AGENCIES
85	(Continued) James Madison Memorial Fellowship Foundation (85.500) Smithsonian Institute Fellowship Foundation (85.601)	
86	Pension Benefit Guaranty Corporation	
87 <small>(Not in CFDA)</small>	Consumer Product Safety Commission	
88	Architectural and Transportation Barriers Compliance Board	
89	National Archives and Records Administration	
90	Denali Commission (90.100) Delta Regional Authority (90.200 - 90.202) Japan US Friendship Commission (90.300) Elections Assistance Commission (90.400)	
91	United States Institute of Peace	
92 <small>(Not in CFDA)</small>	National Council on Disability	
93	Department of Health and Human Services (Continued on next page)	Administration for Children and Families Administration on Aging Agency for Health Care Policy and Research Agency for Healthcare Research and Quality Agency for Toxic Substances and Disease Registry Centers for Disease Control and Prevention Centers for Medicare and Medicaid Services

SCHEDULE OF EXP OF FED AWARDS AND SUPP INFORMATION SCHEDULE

6/3/2008

FEDERAL AGENCY NUMBER (Use in Column S)	CONTROLLING FEDERAL AGENCY (Use in Column K when Grantor is a Federal Agency)	SUB-AGENCIES
93	Department of Health and Human Services (Continued)	Food and Drug Administration Health Resources and Services Administration Indian Health Service National Institutes of Health Office of Disease Prevention and Health Promotion Office of Minority Health Office of Population Affairs Office of the Secretary President's Council on Physical Fitness and Sports Program Support Center Substance Abuse and Mental Health Services Administration The Secretary of Health and Human Services
94	Corporation for National and Community Service	
96	Social Security Administration	
97	Department of Homeland Security	
98	United States Agency for International Development	
100 (Not in CFDA)	Corporation for Public Broadcasting	
101 (Not in CFDA)	State Justice Institute	