STATE OF TENNESSEE

DEPARTMENT OF

FINANCE AND ADMINISTRATION

DIVISION OF ACCOUNTS

GRANTS OPERATIONAL
CLOSING PROCEDURES

FY 2017

PURPOSE: This document should be used to assist the Business Unit/Agency with the year-end closing procedures necessary to achieve timely, accurate and consistent grant activity processing and reporting. These procedures may also be used for monthly monitoring and reconciliations of grant transactions and activity. The Tasks should be followed in the order listed.

<u>IMPORTANT</u>
<u>DATES</u>

TASK	ACTION	WHEN	PAGE
1	Analyze and take action to close open grant items in Accounts Receivable which have dates prior to June.	Ongoing	4
2	Analyze and take action to close open On Account items in Accounts Receivable which have dates prior to June.	Ongoing	4
3	Reconcile AR Account 12000001 to Open Items and Trial Balance	Ongoing	5
4	Identify and complete Customer Contracts in "Pending" status and identify and complete Customer (revenue) Contract Amendments which are still in a "Pending" status.	Ongoing	5
5	Resolve Over-the-Limit (OLT) transactions.	Ongoing	6
6	Identify and resolve errors in revenue recognition.	Ongoing	7
7	Identify and resolve indirect cost (F&A) errors (For automated IDC processing only).	Ongoing	10
8	Review projects that are not associated with a Customer Contract.	Ongoing	11
9	Determine if any abnormal situations exist or if Analysis Types have been used correctly in transactions	Ongoing	12
10	Identify project journals which have not been posted. This task is to be done every Friday through July 28th and daily from Monday, July 31st through August 9th.	06/23- 08/09	15
11	Evaluate transactions that have not yet been billed.	06/23 & Ongoing	18
12	Reconcile grants/project related interunit (IU) revenue with billings.	due 6/30 (For IU billed through May 31)	22
13	Last day for travel expenditures related to Grants/Projects with a June accounting dates to be submitted.	06/30	23
14	New fiscal year billing transactions begin. Two sets of temporary bills on TN_GR03 one with 2017 State Year accounting dates and one with 2018.	07/01	23
15	Last day for the creation and processing of Prepaids associated to Customer/Contracts for deposits received in June or before.	07/10	24
16	Edison sub-modules closed for FY17 except Customer Contract Module (revenue recognition) and automated F&A (Indirect Cost) processing	07/13	24
17	Evaluate and take action to resolve project/grant related journals in the system which have not been posted for FY17 due to budget errors and missing approvals.	07/28	24

TASK	ACTION	WHEN	PAGE
18	Last day for Accrued liability (LA) journals with Projects	08/02	24
19	Last day for entry of IU journals by creating agency.	08/02	24
20	Last day for entry of accounts receivable (RA) journal vouchers against accrued liabilities with projects approved by creating agency.	08/03	24
21	Last day for entries and submission of secondary Agency on IU Journals.	08/04	25
22	Last day to enter miscellaneous JV/AG/EX journals to correct a FY17 Project/grants transaction.	08/04	25
23	Last day for agency approval of Accounts Receivable (source RA) journals against Accrued Liabilities	08/04	25
24	Repeat #12 – reconcile grants/project related interunit (IU) revenue with billings through June 30.	08/04	25
25	Perform Deferred/Advanced revenue analysis.	08/04	25
26	Analyze Contra -grant related accounts for state year-end balancing and clear all errors on F&A (Indirect Cost) processing and InKind processing.	08/04	27
27	Last day of agency approval for miscellaneous JV/AG/EX journals to correct a FY17 project/grants transaction.	08/07	29
28	Last day for approvals by Division of Accounts for miscellaneous JV/EX journals to correct a FY17 project/grants transaction.	08/09	29
29	All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) Prepaids should be added to the Customer (Revenue) Contract(s) and processed.	08/09	29
30	Customer (Revenue) Contract Module closed for FY17 (revenue recognition for FY17 will NOT occur after this date).	08/10	29
31	F&A (Indirect Cost) automated processing for FY17 closed (stops processing for FY17).	08/10	29
32	Last day for temporary bills on TN_GR03 with an FY 2017 accounting dates.	08/11	29
33	Evaluate miscellaneous JV/AG/EX journals for FY17 project/grant transactions that were not approved and delete the journals.	08/14	30
34	Create a "no Project " JV to adjust for the Utilization (reduction of Deferred/Advanced) of zero dollar billings for FY17 with billed dates in FY18	08/15	30
35	Submit Schedule of Expenditures of Federal Awards (SEFA) to Division of Accounts.	9/18	30
	Extra Notes on Speedcharts/Task Profiles relating to Grant Projects.	Ongoing	34

Task 1: **Ongoing- Analyze and take action to close and/or complete Open Grant Items in Accounts Receivable with dates prior to June.**

1) Run query **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** with current date and/or 6/30 date

   A) Use the results of the query to analyze and resolve items with an accounting date that is more than thirty days old.
   B) Research by using **TN_GR05_BLD_TRANS_BY_INVOICE** which returns source transactions for each invoice item needing to be addressed. If the grant is closed or no more federal dollars exist, the query can be used to obtain transaction details of the open item in order to reallocate to another project or funding source.
   C) Look for offsetting debit and credit invoice items which could be closed using maintenance worksheets
   D) Analyze other receivables along with grant receivables. **TN_AR04_MISC_DEPOSIT** query can be used to determine if deposits have been recorded incorrectly as a direct journal as opposed to being deposited and applied to open items.
   E) Ensure all deposits have been taken to the bank and recorded.
   F) **TN_CM51_END_BALANCE** query can be used to reconcile the ACH run to the deposits.
   G) Ensure that an "on account" item does not exist to close an open invoice item.
   H) **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** query should be run on a monthly basis during the year or weekly basis at year end to review and monitor accounts receivable that have been billed.

Task 2: Ongoing - Analyze and take action to close any Open On Account Items in Accounts Receivable with dates prior to June.

On-Account (OA) items result when a deposit is not applied to an invoice. These funds are recorded to a generic deferred revenue account (35000700) rather than applied to the accounts receivable account (120000001). The deposit has been recorded to a specific "Customer/Sponsor" and needs to be resolved.

The **TN_AR18B_OPEN_OA_ITEMS_GL_BAL** query returns the source of the On-Account Items.   If the source is GL, the Item ID is the journal number. If the source is AR, the Item ID is the On-Account Item recorded in Accounts Receivable.

   A) Division of Accounts does not recommend deposits be put "on-account" (recorded to the generic deferred revenue account) for grant funds.
   B) All open OA deposit items should be closed within fourteen (14) days of the accounting date. A maintenance worksheet should be used to net the credits against the open invoice items.
   C) Prior to netting any OA credits with open invoices, the **TN_GR05_BLD_TRANS_BY_INVOICE** query should be used to validate that the *accounting dates* of the source transactions are from either the *same fiscal* year or a *prior fiscal* year of the OA deposit they offset. *** This is applicable only when crossing state years at year-end.
   D) Enter a maintenance worksheet within the current fiscal year following guidelines in the Edison AR. Be sure to change the "Accounting Date" to 06/30/2017.
   E) Sufficient documentation should be attached to the OA (On Account) credits. Information provided should include where the funds came from, when the funds came in, and why the amounts were put on account.
   F) Analyze this account, 35000700, on a monthly basis during the year and on a weekly basis at year end.

Task 3: Ongoing- Reconcile AR Account 12000001 Trial Balance amount to Open Invoice Items

Notes on addressing this task:
- The timing of this task is extremely important. It is highly recommended this task be executed the first thing in the morning and no processing take place in AR and Billing until all queries have been completed.
- AR or BI journals should be posted and journals generated to the GL – all AR/BI queries used for month-end closing need to be run.
- Single Action job (TBIJOB3) from the previous day needs to be completely processed before the nightly Edison (AR, BI, and GL) jobs begin processing (at 5:00 PM Central time).
- The AR_UPDATE process should not be ran by the agency until all queries related to this task are done.
- If regular JV/AG/EX journals have been created using this account, these transaction types need to be analyzed if a reconciling difference exists.
- If agency has other than "Grant" billing (BI entries), an additional query needs to be run.
- Prior state year has closed and balances have rolled. Period "0" is the ending balance rolled forward from previous state year(s). The current state year's activity is in the numbered periods 1 to 12 in the above example. If the prior state year has not closed, this query should be run for the current year and previous year. (No period 0 balance would indicate that prior year activity has not been closed.)

A) Run query **TN_GL048_TRIAL_BALANCE_ACCT**. The balance in account 12000001 needs to be reconciled to the business unit's open items. An open item is an invoice on which funds have not been received and payment have not been applied and/or closed. Use pivot table functionality and ignore the project information in the results of the query.

B) Run query **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** (recommend using the ending accounting date of the current month).

C) **TN_AR18_ALL_OPEN_GRANT_ITEMS** query can also be used. Use pivot table functionality and sort the query results by Customer number or name then by Contract.

D) Compare the Trial Balance to the Open Items returned by **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** to determine the difference that must be reconciled.

E) The value returned should also equal the amount in FSCM>Accounts Receivable> Receivable Analysis> Aging> Aging by Chartfield Rpt (Report). If you have not been here, you will need to create a run control to be able to receive the results of the report (AR30006). The report will appear on the Administration tab of the Report Manager in a PDF file format.

Note - The reconciliation should involve checking to make sure all open invoice items reconcile to general ledger as well as ensuring the general ledger balance is reconciled with open invoice items in the AR module and any differences should be investigated for propriety. The AR30006 report will reflect all open invoice items and should be used to complete the reconciliation. The steps to run this report can be found in the Edison Accounts Receivable Foundations manual found in the FSCM Training Catalog.

The "Trouble Shooting Guide for Reconciling AR Account 12000001" can also be used if an unreconciled difference still exists.

Task 4: Ongoing- Identify and complete any Customer (revenue) Contracts/Grants in a "Pending" status or *any Customer (revenue) Contract Amendments in a "Pending" status*.

Contracts/Grants will not bill or recognize revenue unless their status is "Active." All steps should be taken to ensure that all Customer Contract/Grant are set up to allow expenditures to occur, revenue to be recognized, and billing to occur.

1) Run query **TN_GR22_CONTRACTS_PENDING** to identify all projects related to a pending contract.

2) If this query returns results, this means the following tasks should be completed:
   a) Finish setting up the contract information
   b) Finish setting up the bill plan information
   c) Finish setting up the rate set information
   d) Make the contract active
   e) Add the "Attributes" to the award profile
   f) Attach documentation to the award profile
   g) Make sure project budget has been finalized
   h) Make sure appropriate project type has been entered (e.g. GRANT or Business Unit specific)

3) Run **TN_PR101_PROJECT_COST_DETAIL** for each project returned by **TN_GR22_CONTRACTS_PENDING** to determine if any transactions occurred while the contract/grant(s) were pending.
4) Even if the query does not return results, Commitment Control should still be checked for these projects. Navigate to FSCM>Commitment Control> Review Budget Activities> Budgets Overview and review.
5) Run **TN_GR40_PENDING_AMENDMENTS** to identify all Customer (revenue) Contracts which have a Contract amendment which is still in a pending status.
6) Complete the Customer (revenue) Contract amendment according to the 9.2 upgrade Grant Manual.
7) If expenditure transactions have occurred or currently remain in an OLT (Over the Contract Billing Limit), the agency would need to notify the Edison Help Desk requesting that the Grant/Projects team run "PC_PRICING." Provide the following information: the BU, Project ID and accounting date range in order to run this process.

> Special attention needs to be given that the correct Rate Set is used on the Customer Contract/Grant or improper revenue could be recognized.

Task 5: Ongoing - Identify and resolve any Over-the-Limit (OLT) transactions.

> Transactions that are OLT will not generate a bill or recognize revenue. If the transactions are **not** eligible for billing, they should be reallocated to a different funding source. The transactions acquired from the **TN_GR19_OLT_DETAIL** can be moved and still end up back in the OLT query.
>
> Evaluate the cause of the OLT transactions and reallocate items that need to be re-distributed.

1) Run query **TN_GR19_OLT_CHECK**. (It is recommended to run this query weekly.)

2) If this query returns results, one of the four actions must be taken:

   a) Determine if the Federal grant allows the billing limit to be increased. If the limit can be increased, process a contract amendment (follow directions in Grant Manual online Section 3.2) and request via email the Edison/Financials Grant Team to run the "PC_PRICING" process. The BU, Project ID, and accounting dates should be provided.

   b) Determine if expenditure transactions need to be reallocated to a different grant/project.

      i) Run query **TN_GR19A_OLT_DETAIL** to get detailed transactions of the OLT amount.
      ii) Use the details from **TN_GR19A_OLT_DETAIL** to create the GL journal voucher to move the expenditures to the new grant/project. The *AG Source type journal* should be used since the reallocation journal lines would net to zero by BU, Fund, Account, and the first five digits of the Department ID, and the journal would process quickly.

   c) Determine if the expenditure transactions need to be moved to state expenditures.

      i) Run **TN_GR19A_OLT_DETAIL** to get detailed transactions of the OLT amount.

ii) Use the details of query **TN_GR19A_OLT_DETAIL** to create the GL journal voucher to move the expenditures to the "State" activity. Use analysis type of CGE for State Activity items (debits) and analysis type of GLE for Federal Activity items (credits). This would credit existing OLT transactions with analysis type "GLE" and debit same chartfield string changing the activity to "State" with analysis type "CGE".

d) Determine if the transactions need to be moved to state expenditures with no project information.

i) Run query **TN_GR19A_OLT_DETAIL** to get detailed transactions of the OLT amount.

ii) Use the details of query **TN_GR19A_OLT_DETAIL** to create an AG journal voucher to credit OLT transactions, with analysis type of "GLE", and debit same chartfield string but with NO project information or analysis type.

TN_GR19_OLT_CHECK query <u>should be run weekly</u> and the results promptly addressed**!**

Not adjusting OLT transactions WILL cause a difference in expenditures and revenue for specific period(s) and for state year(s).

Task 6: Ongoing - Identify and resolve errors in revenue recognition.

Overview of Task 6:

Step 1: Identify Customer Contracts which have revenue recognized to a wrong activity. Create new grant/projects to move expenditures. Analyze the results and make corrections with journals as needed.

Step 2: Resolve other errors in revenue recognition: Identify and resolve revenue not recorded to a CN Journal.

Step 3: Recognize revenue and expenditures in the same year to avoid improper SEFA reporting.

Details of Task 6:

Errors in revenue recognition occur if the "Rate Set" on the contract/grant is not changed when transactions are priced but could or could not have been billed.

- **Query TN_GR24A_REV_WRONG_ACTIVITY** returns values in which revenue has been recognized on the following Activities: DEFAULT, DONATIONS, INKIND, PROGRAMINC, STATE, STATEOTHER, OTHERSTATE, INTERFED, INTERMATCH, NONGOV, and LUSTTRUST. Federal revenue, 68001000, should not be recognized for these activities.
- This query will also help to identify by Project ID and Customer Contract/Grant the amount of program income which has reduced the billing (these numbers would be debit amounts instead of the normal credit transaction which is revenue recognition). This will assist with the reconciliation of the SEFA to the GL.

1) Run Query: **TN_GR24A_REV_WRONG_ACTIVITY** and identify Customer Contracts which have revenue recognized to a wrong activity. Create new grant/projects to move expenditures. Analyze the results and make corrections with journals as needed.

e.g.

In the example: 32801 (Row 24) has had revenue improperly recognized to a state activity, but has not been corrected. Run **TN_PR101_PROJECT_COST_DETAIL** for source transactions for the STATE activity for Project ID WRSPTFISHREST17 to re-allocate from STATE GLE (credit) to STATE CGE (debit). Also, 31865 (Rows 7 and 15), 32701 (Row 22), and 34101 (Row 26) has Federal revenue, 68001000, recognized to a state activity, but the Federal revenue has been corrected. PROGRAMINC for 32701 and 31865 is reflected on the query results; however the debit amounts are valid transactions to reduce the Federal draw. PROGRAMINC (program income) for 31865 which created negative revenue (a credit) in reducing the Federal draw (Rows 10 and 14) needs further research by the agency.

			Query TN_GR24A_REV_WRONG_ACTIVITY		
1					
2	Account	68001000	Ran from 7/1/2016 through 6/30/2017		
3					
4	**Sum of Amoun**				
5	PC Bus Unit	Contract	Project	Activity	Total
6	31865	CHIP15	TN16CH09854	PROGRAMINC	$761,677.76
7		CHIP16	TNCP1609854	STATE	$0.00
8			TNCP1709847	PROGRAMINC	$662,404.89
9		CHIP17	TNCH1709847	PROGRAMINC	$1,903,057.53
10			TNCH17PY1609854	PROGRAMINC	-$528.04
11		XIX_ADM17	TNMT1705000	PROGRAMINC	$340,918.26
12		XIX_MAP17	TNMP1706496	PROGRAMINC	$258,170,434.27
13			TNMP1710000	PROGRAMINC	$6,371,444.87
14			TNMP17PY1606505	PROGRAMINC	-$4,193,657.96
15				STATE	$0.00
16			TNMP17PY1610000	PROGRAMINC	$6,471,911.91
17		XIX-ADM16	TNMT1605000	PROGRAMINC	$108,605.20
18		XIX-MAP16	TNMP1606505	PROGRAMINC	$144,465,102.78
19			TNMP1610000	PROGRAMINC	$6,464,376.58
20	**31865 Total**				**$421,525,748.05**
21	32701	ENFY13LDBSPAINT	ENFY13LDBSPAINT	PROGRAMINC	$82,241.00
22		ENRTP2012L94E	ENRAL94E13RT004	STATE	$0.00
23	**32701 Total**				**$82,241.00**
24	32801	SPORTFISHRE2017	WRSPTFISHREST17	STATE	-$634.50
25	**32801 Total**				**-$634.50**
26	34101	MITYSFO075F2017	MITYSFO075F2017	STATE	$0.00
27	**34101 Total**				**$0.00**

Monitoring procedures for revenue recognition….

- Run **TN_GR27_RATE_SET_ERRORS** on a weekly basis or after the activation of new grants in Edison.
- Review **TN_GR03** query daily for the "STATE" activity appearing (STATE activity should NOT appear on TN_GR03) with any transactions.
- Review **TN_GL64_REVENUE** query looking for 68001000 on projects with STATE activity.
- Review **TN_GR_A07_REV_NOT_JOURNALED** query looking for revenue lines which have not been journal generated or created.

2) Identify and resolve revenue which has not been recorded to a CN journal.

Query, **TN_GR_A07A_REVENUE_NOT_CREATED**, also returns values on the PREPAID utilization where the reduction of the prepaids 35XXXXX account has not be created due to a deferred/advanced account being inactivated. This is the second "CN" journal created automatically by the system when the zero dollar invoices are created and one can easily tell this because the Source An (analysis) Type is "BLD" for all the values returned. For assistance on clearing these, please contact the Division of Accounts Grant Accounting manager.

3) It is important to understand the impact of revenue being recognized in a different year than expenditures.

Revenue recognized in a different year than expenditures can occur if:
- An "OLT" transaction existed in one state year and was not resolved within the same state year the OLT occurred.
- Expenditures were processed after the Customer Contract module was closed. (August 10th).
- Customer Contract was not moved to "active" status until after the Customer Contract module closed.

Run query **TN_GR06X_REV_EXP_IN_DIFF_YEAR**.

Recommendation: Run this query for current year and prior year.

e.g.

Below are the results of **TN_GR06X_REV_EXP_IN_DIFF_YEAR** for agency 40100 taken to a pivot table for a summary view and was the only agency for FY16 which had revenue and expenditures in different years at the time these instructions were written. It should be noted that this is "normal" for TDOT but not normal for any other state agency/business unit.

Sum of Amoun		REV Year
PC Bus Unit	EXP Year	2017
40100	2010	-$16,402.44
	2011	$176,094.01
	2012	$136,730.53
	2013	$205,383.55
	2014	$458,185.79
	2015	$3,700,420.02
	2016	$9,443,805.40
Grand Total		$14,104,216.86

This step is very important when reconciling the Schedule of Expenditures of Federal Awards (SEFA) query to the GL.

- When gathering information for the SEFA, it is critical to remember revenue recognized in a different year causes the SEFA query to pull incorrect data. The SEFA query pulls from "REVENUE RECOGNIZED".

- As the deadline for processing project/grant related journals approaches, it is important to ensure all revenue associated to the re-allocation journals are processed in the correct year.

- System generated revenue is not posted in an adjusting period (991, 992, etc). The re-allocation of the expenditures may occur in the adjusting periods. The revenue, however, will be generated and recorded in period 12.

- Putting the results of **TN_GR06X_REV_EXP_IN_DIFF_YEAR** in a pivot table allows revenue recognized in a different year than expenditures to be easily identified.

Task 7: Ongoing - Identify and resolve indirect cost (F&A) errors. (For agencies using <u>automated</u> Indirect Cost (F&A) processing only).

Automated indirect cost is produced by Edison using a batch process. If one SFA line item within the batch is in an error status, none of the SFA rows will be produced.

1) Run **TN_GR28_SFA_COM_CNTRL_ERRS** query.

	A	B	C	D	E	F	G	H	I	J	K
	Unit	Project	Activity	Account	Fund	Sum BU Amount	Excptn Type	Description	Ledger Grp	Contract	LIMIT_AMT_BIL
	33101	ED0000RA16AAX16	FEDERAL	89040000	25000	$ 607.12	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	CTEPERKISFY2016	$ 23,042,024.00

2) Run **TN_GR29_SFA_INTERACTIVE** query.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Error Status	Description	Unit	Project	Activity	Anl Type	Assoc. DeptID	Account	Dept	Program	Fund	Location CF	IDC Amount	User Code	Trans Date	Acctg Date	Contract
E	Error in Budget Checking	33101	ED0000RA16AAX16	FEDERAL	SFA		89040000	3314500000	432700	25000	19105	$ 253.87		5/7/2017	4/30/2017	CTEPERKISFY2016
E	Error in Budget Checking	33101	ED0000RA16AAX16	FEDERAL	SFA		89040000	3314500000	432700	25000	19105	$ 49.69		5/7/2017	4/30/2017	CTEPERKISFY2016

R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE
Trans ID	Source Journal ID	Source Jrnl Date	Source Account	Source Dept	Source Program	Source Fund	Source Location CF	Source User Code	Source Anl Type	Source Trans Date	Source Acctg Date	Source Amount	Source F&A Status
V33101003877111 01 275020ACCR	AP02517355	4/1/2017	70803000	3314500000	432700	25000	19105		ACT	7/31/2016	4/1/2017	$ 4,790.00	N
V33101003877112 01 275020ACCR	AP02517355	4/1/2017	70814000	3314500000	432700	25000	19105		ACT	7/31/2016	4/1/2017	$ 937.58	N

a) **TN_GR28_SFA_COM_CNTRL_ERRS** query returns summary amounts of SFA/Indirect cost errors while **TN_GR29_SFA_INTERACTIVE** query returns the details by the various chart fields of the amounts that make up those errors and the source values attempting to create the indirect cost.

b) Listing of possible errors could include the following:

(i) E6 = Budget Date out of Bounds - The dates would need to be extended on the project, activity, grant, contract, & in commitment control. The summary error will list both the parent (PRJ_OVR_PR) and the child (PRJ_FDS_CH) ledger group.

(ii) E1 = Exceeds Budget Tolerance - The overall project budget limit has been reached. Determine if the budget can be increased or if the expenditures need to be reallocated to a different project.

(iii) AD = No Offset Associated Department - If a new department has been added to an agency/BU and it was not added to the F&A Institution configuration, this error would be returned. If this error appears, notify the Edison Financials Grant/Projects team.

(iv) RF = Funded Rate Pct Not Found - This error would appear if a funded rate percentage is not defined on the Project Activity F&A Rate page. The rate would need to be added to the Project Activity.

(v) RI = Institution Rate Pct Not Found - This error would appear if an institution (BU) rate percentage is not defined on the Project Activity F&A Rate page. The rate needs to be added to the Institution.

The following are the most common errors and ways to correct them:

1) E6 Error b(i): the date of the project would need to be extended in Commitment Control (done by Edison GL).

2) E1 Error b(ii): option A - increase the project budget to allow for the F&A to process or option B-remove the F&A from the project activity.

If you have the base transactions (from which the indirect cost was produced) that are in OLT, F&A (IDC) budget errors are possible. Also, if base transactions are moved, the next time F&A is run, the system will also move the related IDC (indirect cost).

All F&A errors should all be cleared by August 9th when the Edison Grant's team will **STOP** the automated processing for Indirect Cost.

NO MORE GL/AG/EX JOURNALS WILL BE ENTERED USING Grants/Project IDs after August 4, 2017.

Task 8: Ongoing - Review and analyze projects that are not associated with a Customer Contract.

Review and analyze projects that are not associated with a Customer Contract to identify potential unbilled and unrecognized revenue.

1) Run Query: **TN_GR22A_PROJ_NOT_ON_CONTRACT**.

	PC BU	Project	Activity	Activity Type
1				
2	34901	SFDISTRICT01	DEFAULT	UNKWN
3	34901	SFDISTRICT02	DEFAULT	UNKWN
4	34901	SFDISTRICT03	DEFAULT	UNKWN
5	34901	SFDISTRICT04	DEFAULT	UNKWN
6	34901	SFDISTRICT05	DEFAULT	UNKWN
7	34901	SFDISTRICT06	DEFAULT	UNKWN
8	34901	SFDISTRICT07	DEFAULT	UNKWN
9	34901	SFDISTRICT08	DEFAULT	UNKWN
10	34901	SFDISTRICT09	DEFAULT	UNKWN
11	34901	SFDISTRICT10	DEFAULT	UNKWN
12	34901	SFDISTRICT11	DEFAULT	UNKWN
13	34901	SFDISTRICT12	DEFAULT	UNKWN
14	34901	SFDISTRICT13	DEFAULT	UNKWN
15	34901	SFDISTRICT14	DEFAULT	UNKWN

2) Determine if it is just a reporting project, if so, it is valid to pull on this query.

a. If transactions have been recorded against these projects, revenue has not been recognized and nothing has billed in the system. These are reporting only, and do NOT initiate a federal draw.

b. If costs need to be allocated to grant projects, run query **TN_PR101_PROJECT_COST_DETAIL** to get the details needed to enter a GL journal voucher to reallocate transactions.

c. If reallocations are done by the Edison Financials staff, the agency should check each month following the reallocations to make sure all values were reallocated.

Task 9: Ongoing - Determine and resolve any abnormal situations which exist or if "analysis types" have been used incorrectly in transactions.

The "Activity" along with the "Analysis types" **should** identify the funding source.

1) Run the query **TN_GR23_ANL_TYPE_ABNORMAL** for the date range of the current state year. If nothing returns on the query, no abnormal situations exist. The ACCOUNTING_DT that should be entered is **first day** of the fiscal year, for FY17 would be 07/01/2016.

e.g   Below is an example of an analysis type of "GLR" (general ledger revenue) against an expenditure (70310000) account. This is an error and needs to be corrected with a GL journal voucher to change the analysis type from GLR to GLE (general ledger expenditure).

Sum of Amount								
Fund	Dept	Location CF	PC Bus Unit	Project	Activity	An Type	Account	Total
11000	3452301000		19059	34501 HSCASHASSIST16	FEDERAL	GLR	71306000	$13,128.75

2) If the query returns results, the **TN_GR23A_JOURNAL_INQUIRY** query should be ran by Project ID with specific chartfield information to fix the mismatched situations.

Below is the result of the **TN_GR23A_JOURNAL_INQUIRY** query, filtered by "AN" Type and further filtered to only see the journals associated to the abnormal situations above.

e.g

BU	Journal	Jrnl Date	Sour	Journal Descr	Account	Dept	PCE	Project	Activity	An Type	Foreign Am
34501	2149528	1/29/2016	JV	Reallocation- To reallocate funds to the correct deferred revenue accounts for the month of Jan 2016 in INOVAH	71306000	3452301000	34501	HSCASHASSIST16	FEDERAL	GLR	$ (13,128.75)

Note: When an abnormality is corrected, the TN_GR23_ANL_TYPE_ABNORMAL query will no longer return the value since offsetting correction exists in Edison, however if you wanted to see both sides to make sure the value has been changed run TN_GR23A_JOURNAL_INQUIRY for just that project ID for the overall time frame (when the first transaction occurred to the current date) to find the correcting journal ID. Below shows the correction AG journal reversing the GLR transaction line and entering the correct "GLE" analysis type.

BU	Journal	Jrnl Date	Sour	Journal Descr	Account	Dept	PCE	Project	Activity	An Type	Foreign Am
34501	2149528	1/29/2016	JV	Reallocation- To reallocate funds to the correct deferred revenue accounts for the month of Jan 2016 in INOVAH	71306000	3452301000	34501	HSCASHASSIST16	FEDERAL	GLR	$ (13,128.75)
34501	2161418	2/17/2016	AG	Correction: To correct abnormal analysis types. Rushdi Eskarous 615 313 5387	71306000	3452301000	34501	HSCASHASSIST16	FEDERAL	GLR	$ 13,128.75
34501	2161418	2/17/2016	AG	Correction: To correct abnormal analysis types. Rushdi Eskarous 615 313 5387	71306000	3452301000	34501	HSCASHASSIST16	FEDERAL	GLE	$ (13,128.75)

a. The combination of a STATE Activity and a GLE (general ledger billable expenditure) AN (analysis) type is invalid. Looking at row 5 and 7 for accounts 70903000 and 70401000 and row 9 for account 70300000 are invalid rows. However, the STATE Activity and GLE is valid for rows 9 and 10 since SPY (PAY) transactions (accounts 70100001 through 70206000) had been previously charged to the STATE Activity and needed to be removed. For the invalid transactions, process a GL journal voucher and move the expenditure from the analysis type of GLE to a CGE (cost shared general ledger expenditure). If only changing the AN Type, an "AG" source journal can be used.

e.g

Example of STATE Activity(s) with incorrect AN Type of GLE – should be CGE:

	Sum of Sum Amount			Account	70100001	70105001	70106001	70107001	70200000	70201000	70202001	70202002	70204000	70206000	70300000	70401000	70903000
4	Project	Activity	An Type														
5	CSCSMAGISTSER14	STATE	GLE														$68.00
6	CSCSMAGISTSER14 Total																$68.00
7	DDDD15000000015	STATE	GLE													-$55.00	
8	DDDD15000000015 Total																-$55.00	
9	DDDD16000000016	STATE	GLE	-$5,232.06	-$258.54	-$153.90	-$273.11	-$888.82	-$349.91	-$4.16	-$914.91	-$81.86	-$36.00	-$29.39		
10	DDDD16000000016	STATE	SPY	$5,232.06	$258.54	$153.90	$273.11	$888.82	$349.91	$4.16	$914.91	$81.86	$36.00			
11	DDDD16000000016 Total			$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	-$29.39		

b. The combination of a Federal activity and a CGE (cost shared general ledger expenditure) analysis type is invalid. Process a GL journal voucher and move the CGE to GLE (general ledger billable expenditure) analysis type.

e.g

Example of FEDERAL Activity(s) with incorrect AN Type of CGE – should be GLE:

3	Sum of Sum Amount				An Type	
4	Unit	Project	Activity	Account	CGE	
5		34501 HS00CCDFMN00A16	FEDERAL	71312000	-$261,634.85	
6		35910 CHIVEFCAPMAIN17	FEDERAL	71312000	$176,458.70	

c. The combination of a Rate Set that is FEDERAL "68001," and the activity is NONGOV usually indicates a mismatch. Federal revenue could be overstated. However, this specific example could be acceptable if an agency received Federal funds from a nongovernmental provider and the reporting of those funds were required to be reported on the Schedule of Expenditures of Federal Awards (SEFA).

e.g

Example of Rate set mismatched against the Activity (Federal 68001 Rate vs. Activity of NONGOV):

	A	B	C	E	F	G	H	I	J	N
1	Unit	Contract	Line Num	Rate Set	Project	Activity	An Type	Account	Dept	Fund	Sum Amount
2	34101	NEXTEL PROJECT 2010	1	68001	MINEXTL100N2010	NONGOV	GLE	70302000	3410400100	11000	319.00
3	34101	NEXTEL PROJECT 2010	1	68001	MINEXTL100N2010	NONGOV	GLE	70302000	3410403100	11000	(159.50)

d. For the purpose of the example above it is assumed the Federal (68001) rate set on the Customer Contract/Grant is incorrect. With this assumption, any activity other than "FEDERAL" would result in improperly recognized Federal revenue if any expenditure(s) occurred. Choose one of the following corrective measures:

1. Remove all costs from this project ID so that they are not associated with any project via a GL journal voucher. The federal revenue will be reversed automatically by a system generated CN journal. No new transactions can process during this time. Then, change the "rate set" on the Customer Contract/Grant and put the expenditure transactions back on the project via a GL journal voucher and re-process the billing. The correct revenue will be produced automatically by a system generated CN journal.

It is important to enter the GL journal voucher removing the project expenditures before the rate set is changed on the Customer Contract/Grant.

OR/PREFERRED

2. Create a new grant through the proposal method with the correct rate set on the Customer Contract/Grant & move with a GL journal voucher all the expenditures from the old Project ID/Grant-Customer Contract to the new Project ID/Grant-Customer Contract.

e. Other abnormal situations that may return on this query would include the activity of PROGRAMINC. This could be a valid transaction if the agency is manually recording the program income. If the receipt of funds was originally recorded as 6808000 – Current Services with a Project ID and analysis type GLR, an adjusting entry is needed (see example below). The agency/business unit would need to re-allocate with a GL journal voucher the related revenue which should be affected by the program income being received.

Valid Program Income revenue accounts are below:

Account	Description
68030001	Counties-Program Income
68050001	Cities-Program Income
68060001	Non-Gov-Program Income
68080005	Current Services-Program Income
68090002	Interdept-Program Income
68095002	Interdept_CU-Program Income
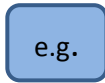
e.g. This is an example of this reallocation GL journal entry if Program Income had been recorded when received as "Current Services/68080000" incorrectly.

BU	Fund	Dept	Account	Location CF	PC BU	Project ID	Activity	AN Type	Amount	Description
31865	11000	3186501003	68080000	19000	31865	TNXXXXX	FEDERAL	GLR	$ 50.00	Reallocation of Program Income Exp
31865	11000	3186501003	68080005	19000	31865	TNXXXXX	PROGRAMINC	GLR	$ (50.00)	Reallocation of Program Income Exp

If the automated program income method is being used (certain configuration is required in order to use this functionality), no reallocation journal is needed. Contact Edison Financials Grant team for assistance in this configuration.

Note: Program income will be a difference in the amounts for revenue to expenditures only when using the automated process for program income.

    f. Verify that any other abnormal combinations are valid documenting your research and attaching it to the Award profile.

Task 10: 06/23 - Identify Project-related journals which have not posted (If a Journal has not posted, the results of the subsequent Tasks/queries may be misleading)

This task needs to be done <u>EVERY Friday through July 28th</u> and <u>daily beginning Monday, July 31st through Friday, August 4th</u>, the last day to enter Grant/Project journal entries. Also recommend doing this task every morning through August 9th which is the last day for Division of Accounts to approve those journals.

Note: The last day to enter an AG/JV/EX journal is Friday, August 4th!

    1) Run query: **TN_GR20A_JRNLS_NOT_POST_GR**

	Unit	Journal ID	Date	Account	Dept	Program	Fund	Location CF	User Code	PC Bus Unit	Project	Activity	An Type	Sum Amount	Status	Budget Status	N=None,G=Pendng ,P=Appr to Post	Source
2	31701	2522841	4/25/2017	68012000	3171100001	112005	11000	19000		31701	FA13FXHP	FEDERAL	GLR	$ (1,137.20)	V	V	G	JV
3	31701	2522841	4/25/2017	71304000	3170600003	62020	11000	50000		31701	FAVOCA15P	FEDERAL	GLE	$ (800.00)	V	V	G	JV
4	31701	2522891	4/30/2017	72500000	3170300020	30810	12001	19000		31703	ITGG001	GGITS	GLE	$ 468.72	V	V	P	MU
5	31701	2522891	4/30/2017	72500000	3171100001	111004	11000	19000		31701	FA16CAHADM	STATE	CGE	$ 59.55	V	V	P	MU
6	31701	2522891	4/30/2017	72500000	3171100001	111004	11000	19000		31701	FA16CAHADM	FEDERAL	GLE	$ 59.56	V	V	P	MU
7	31701	2522894	4/30/2017	72503000	3170300008	31703	12001	19000		31703	ITAG18R	AG007543	GLE	$ 570.00	V	V	P	MU
8	31701	2522897	4/30/2017	72503000	3173000001		15000	19105		31730	SD3173000317T06	CURRENT_SERVICE	GLE	$ 1,980.00	V	V	P	MU
9	31701	2522899	4/30/2017	72503000	3170300016	30811	12001	19000		31703	ITAG036	30811	GLE	$ 15.40	V	V	P	MU
10	31701	2522899	4/30/2017	72503000	3171100001	111004	11000	19000		31701	FA16CAHADM	STATE	CGE	$ 13.87	V	V	P	MU
11	31701	2522899	4/30/2017	72503000	3171100001	111004	11000	19000		31701	FA16CAHADM	FEDERAL	GLE	$ 13.88	V	V	P	MU
12	31701	2522901	4/30/2017	68090000	3170300001	32803	12001	19000		31703	ITAG14J	32803	GLR	$ (3,200.00)	V	V	P	MU
13	31701	2524211	4/26/2017	71300000	3170600003	62012	11000	19000		31701	FASTOP15PR	FEDERAL	GLE	$ 67,904.94	V	V	P	IU
14	31701	2524214	4/26/2017	71300000	3170600003	62020	11000	19000		31701	FAVOCA15P	FEDERAL	GLE	$ 30,861.54	V	V	P	IU
15	31701	2524216	4/26/2017	71300000	3170600002	61020	11000	19000		31701	FAJAG14P	FEDERAL	GLE	$ 2,922.09	V	V	P	IU
16	31701	2527156	4/28/2017	70602000	3170300001	32803	12001	19000		31703	ITAG14J	32803	CGE	$ (39.95)	V	V	G	JV
17	31701	2527156	4/28/2017	70905000	3170300001	32803	12001	19000		31703	ITAG14J	32803	CGE	$ 39.95	V	V	G	JV
18	31701	2530141	4/29/2017	70601000	3171100001	111004	11000	19000		31701	FA16CAHADM	STATE	CGE	$ 38.92	V	V	P	MU
19	31701	2530141	4/29/2017	70601000	3171100001	111004	11000	19000		31701	FA16CAHADM	FEDERAL	GLE	$ 38.92	V	V	P	MU
20	31701	2532625	5/4/2017	68090000	3173000001		15000	19105		31730	SD3173000317P00	INTERDEPARTMENT	IUR	$ (15,484.19)	V	V	N	IU
21	31701	2534310	5/5/2017	71300000	3170600002	61064	11000	19000		31701	FANARIP15P	FEDERAL	GLE	$ 5,058.75	V	V	G	IU
22	31701	2534343	4/30/2017	72527000	3170600002	61020	11000	19000		31701	FAJAG2013ADM	FEDERAL	GLE	$ 61.69	V	V	P	MU
23	31701	2534343	4/30/2017	72527000	3170600003	62010	11000	19000		31701	FASTOP15A	FEDERAL	GLE	$ 36.99	V	V	P	MU
24	31701	2534343	4/30/2017	72527000	3171100001	111004	11000	19000		31701	FA16CAHADM	STATE	CGE	$ 12.48	V	V	P	MU
25	31701	2534343	4/30/2017	72527000	3171100001	111004	11000	19000		31701	FA16CAHADM	FEDERAL	GLE	$ 12.48	V	V	P	MU
26	31701	2534343	4/30/2017	72527000	3171100001	114000	11000	19000		31701	FA16TAHA	FEDERAL	GLE	$ 54.29	V	V	P	MU
27	31701	2534344	4/30/2017	68080000	3173000001		15000	19105		31730	SD3173000317T06	CURRENT_SERVICE	GLR	$ (29,746.40)	V	V	G	MU

2) Make sure date prompts to include **all** open period dates.

3) Determine why the journals listed are not posted.

The example above shows some of these as Valid in budget checking status, while other journals are "E" for budget errors. If the budget status is "N" the journal has not been budget checked.

Journal processing statuses include:

- "N" which means the journal is awaiting agency approvals.

- "G" represents the journal is in a "Pending" status.

- "P" represents the journal has been approved to post.

- "E" represents the journal contains an error and needs to be resolved.

Errors on Journals can also be found by running query **TN_GL13_BUDGET_EXCEPTIONS**. For Project ID related errors filter Budget Period to show "ALL and "2017."

	Unit	Journal ID	Date	Budg	Ledger Grp	Excptn Type	Fund	Acco	De	Progra	Project	Activity	Budget Peri	Debits	Credits	Peri
7	31701	0002535946	5/8/2017	Error	PRJ_FDS_CH	No Budget Exists	11000	71000			FASASP16A	FEDERAL	ALL	$ 4,280.52	$ 4,280.52	11
11	32101	0002535952	5/8/2017	Error	ALLOTREV	No Budget Exists	84000	68060	50104				2017	$ 3,500,000.00	$ 3,500,000.00	11
13	32901	0002534026	4/1/2017	Error	ALOTCAT_PR	Exceeds Budget Tolerance	11000	2		32932			2017	$ 17,895.92	$ 17,895.92	10
18	33101	0002533999	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	25000				ED0000RA16AAX16		ALL	$ 163.92	$ 163.92	10
19	33101	0002534007	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	25000				ED0000RA16AAX16		ALL	$ 432.00	$ 432.00	10
27	34101	0002531388	4/30/2017	Error	ALOTCAT_PR	Exceeds Budget Tolerance	11000	2		34109			2017	$ 5,085,095.13	$ 5,085,095.13	10
28	34101	0002533999	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 3,693.60	$ 3,693.60	10
29	34101	0002534000	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 3,467.80	$ 3,467.80	10
30	34101	0002534001	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 2,444.68	$ 2,444.68	10
31	34101	0002534003	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 1,026.00	$ 1,026.00	10
32	34101	0002534004	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 864.00	$ 864.00	10
33	34101	0002534006	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 594.00	$ 594.00	10
34	34101	0002534007	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 1,134.00	$ 1,134.00	10
35	34101	0002534008	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 7,761.70	$ 7,761.70	10
36	34101	0002534017	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 20,647.72	$ 20,647.72	10
37	34101	0002534018	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 4,921.38	$ 4,921.38	10
38	34101	0002534019	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 292.50	$ 292.50	10
39	34101	0002534020	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 190.79	$ 190.79	10
40	34101	0002534026	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 612.63	$ 612.63	10
41	34101	0002534028	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 574.08	$ 574.08	10
42	34101	0002534030	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 283.00	$ 283.00	10
43	34101	0002534032	4/1/2017	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MIEMPGL050F2015		ALL	$ 285.00	$ 285.00	10
44	34101	CM02528843	4/28/2017	Error	ALOTCAT_PR	Exceeds Budget Tolerance	11000	2		34103			2017	$ 40,434.93	$ 40,434.93	10
45	34101	CM02532556	5/3/2017	Error	ALOTCAT_PR	Exceeds Budget Tolerance	11000	2		34103			2017	$ 112,003.33	$ 112,003.33	11
46	34101	MS170026	4/1/2017	Error	PRJ_FDS_CH	Budget Date out of Bounds	11000	71600			MIEMPGC050F2014	FEDERAL	ALL	$ 192,898.20	$ 192,898.20	10
47	34101	MS170026	4/1/2017	Error	PRJ_FDS_CH	Budget Date out of Bounds	11000	71600			MIEMPGC050F2014	STATE	ALL	$ 192,898.20	$ 192,898.20	10
48	34101	MS170026	4/1/2017	Error	PRJ_OVR_PR	Budget Date out of Bounds	11000				MIEMPGC050F2014		ALL	$ 192,898.20	$ 192,898.20	10
460	34901	0002509968	4/10/2017	Error	ALOTCAT_PR	Exceeds Budget Tolerance	11000	1		34917			2017	$ 5,258.11	$ 5,258.11	10
462	40100	0002534273	4/1/2017	Error	PRJ_FDS_CH	Budget Date out of Bounds	21000		220481		08999360304	0481S1	ALL	$ 269,302.84	$ 269,302.84	10
463	40100	0002534273	4/1/2017	Error	PRJ_OVR_PR	Budget Date out of Bounds	21000		220481		08999360304		ALL	$ 269,302.84	$ 269,302.84	10
464	40100	0002534276	4/1/2017	Error	PRJ_FDS_CH	Budget Date out of Bounds	21000		220481		08999360304	0481S1	ALL	$ 291,035.56	$ 291,035.56	10
465	40100	0002534276	4/1/2017	Error	PRJ_OVR_PR	Budget Date out of Bounds	21000		220481		08999360304		ALL	$ 291,035.56	$ 291,035.56	10
466	40100	0002534279	4/1/2017	Error	PRJ_FDS_CH	Budget Date out of Bounds	21000		220481		08999360304	0481S1	ALL	$ 214,599.72	$ 214,599.72	10
467	40100	0002534279	4/1/2017	Error	PRJ_OVR_PR	Budget Date out of Bounds	21000		220481		08999360304		ALL	$ 214,599.72	$ 214,599.72	10
468	40100	0002534280	4/1/2017	Error	PRJ_FDS_CH	Budget Date out of Bounds	21000		220481		08999360304	0481S1	ALL	$ 272,644.23	$ 272,644.23	10
469	40100	0002534280	4/1/2017	Error	PRJ_OVR_PR	Budget Date out of Bounds	21000		220481		08999360304		ALL	$ 272,644.23	$ 272,644.23	10

e.g. Other budget errors could result from a budget item not existing on the grant/project budget. From our query results above, row 7, the budget error is "No Budget Exists" for budget item 71000 (Rent and Insurance) on the Ledger Group PRJ_FDS_CH (the budget item level of the project) on Project ID FASASP16A. Even if the needed budget item was added to the project budget and finalized, the journal would still fail budget checking if the Project Accounting Date (see Budget Detail screen shot) is not changed.

Need to change Accounting Date to a date prior to Journal date

e.g. In the following example, the debits and credits equal. The journal is in error because it was uploaded with amounts with more than two decimal places.

e.g. Below is an example of two budget errors on Journal 0001942741. Project ID HL1ZRURAL2F0015 is in budget error because the journal "Exceeds Budget Tolerance" on the "PRJ_OVR_PR" (Project Overall) budget and on the "ALOTCAT_PR". There is one project and one allotment error:

- The Project budget errors (No Budget Exists or Exceeds Budget Tolerance) can be corrected by the agency/business unit by increasing the project budget, if allowable, or reallocating expenditures.
- Account 1 (above the line expenditures) and Account 2 (below the line expenditures - all other expenditures) can only be corrected by budget personnel.

These errors are on allotment/department 34309 and Account 2 (below the line expenditures).

	GL Journal Exceptions		Line Exceptions									

Business Unit: 34301 **Journal ID:** 0001942741 **Journal Date:** 05/31/2015

*Exception Type Error   ☐ Override Transaction   ☐ More Budgets Exist
Maximum Rows 100

[Search]   Advanced Budget Criteria

Budgets with Exceptions   Customize | Find | View All | | | First | 1-2 of 2 | Last

	Details	Business Unit	Ledger Group▲	Exception	More Detail	Override Budget	Transfer	Fund	Dept	Account	Project▲	Budget Period
1	🔍	34301	ALOTCAT_PR	Exceeds Budget Tolerance	More Detail	☐	Go To ...	11000	34309	2		2015
2	🔍	34301	PRJ_OVR_PR	Exceeds Budget Tolerance	More Detail	☐	Go To ...	11000			HL1ZRURAL2F0015	ALL

4) Before proceeding, ensure that all journals affecting projects are posted.

5) Ensure auto-reversing journals processed for year-end post in the next state fiscal year and no journals fail to post due to budget errors.

e.g. If the auto-reversing journal does not post due to a project budget error, the agency/business unit should contact the Division of Accounts General Ledger section for assistance.

Task 11: 06/23 & ongoing – Evaluate transactions that have not billed

1) Run query **TN_GR20_UNBILLED_TRANS_DETAILS**.

2) Analyze the **TN_GR20_UNBILLED_TRANS_DETAILS** by referencing the following:

a) Billing Anal Type of Priced Row
   i) BIL = can be billed
   ii) OLT = over the billing limit & will not bill (these have to be resolved)

b) Billing Status
   i) Priced = ready to send to billing
   ii) Billing Worksheet = in billing and could be a temp bill or an invoice
   iii) Ignore = will not be billed
   iv) Unbillable/Nonbillable = not current billable (may be temporary)
   v) S = in process

c) Contract Process Status
   i) Must be in "Active" to bill

d) System Source of Original transaction
   i) AP Batch = Accounts Payable
   ii) Batch Time & Labor = Payroll
   iii) EX Batch = Uploaded Journal
   iv) GL Batch = General Ledger
   v) GM Batch = Grants F&A (Indirect Cost)
   vi) PC Online Entry Panel = direct entry in Project costing (generally adjusting entries only done by Edison)

e) GL Distribution Status of Revenue Recognition
   i) **C** = Revenue processing has not yet occurred
   ii) **G**enerated = Revenue accounting lines have been created but not yet posted to GL
   iii) **D**istributed = Revenue has been recognized and posted to GL
   iv) **I**gnored = Revenue will not be recognized
   v) **N**one = Revenue has not been recognized
   vi) **S** = Revenue is in process

3) A pivot table should be used to analyze this query.

a) Having "Contract," "Contract Status," and "Contr Proc Stat (Processing Status)" as the row labels in the pivot table is recommended. This view will show whether Customer Contracts are "Active" – any status other than "Active" will not bill or recognize revenue.

Contract	Contract Status	Contr Proc Stat
APCAMBIENTAIR08	ACTIVE	Active Status
APCNONTITLE507	ACTIVE	Active Status

4) Modify or create a new pivot table to analyze the Billing Status by putting "Project ID" as the row labels, "Billing Status" as column label and amount as the "**Σ** sum" value. The Billing Worksheet amounts should equal the value on **TN_GR03_BILLING_DETAIL** query for that particular day by project ID. If they do not, proceed to #5.

	Sum of Total Amount	Billing Status			
	Project ID	Billing Worksheet	Priced	Unbillable/Non-billable	Grand Total
5	ECARCCTA532010	684.89	26,314.29	55.85	27,055.03
6	ECARCCTA532011	3,827.78			3,827.78
7	ECARCCTAFED909	3.13		28,090.46	28,093.59
8	ECARRACDBG70010		1,266.42	1,266.42	2,532.84
9	ECBIODIESELIN09	-29.60	5.92	17.76	-5.92
10	ECCDBGGRANT0909	142,739.12			142,739.12
11	ECFEMAGRANT0909	13.21		18.88	32.09
12	ECFEMMAPMOD0909	6.60	33,057.78		33,064.38
13	ECGOVENTASKFC09		14.06	10.36	24.42
14	ECLOCGOVENRGY09	-1,488,777.18			-1,488,777.18
15	ECMICROLOAN0710	-3,787.65		56,000.00	52,212.35
16	ECPVE	3,576,980.00			3,576,980.00
17	ECRRLBUSENTGT11	14,321.50			14,321.50
18	ECSEPGRMGMT0509	220,441.75	0.00	147,434.12	367,875.87
19	ECSTDIAMSKADM09	-36,641.02	18,361.59	17,260.11	-1,019.32
20	ECSTENEPLFY2011	38,713.30			38,713.30
21	ECSTWINDENGYS09			17.76	17.76
22	ECTNENEDUNETW09	13,011.13	5.92		13,017.05
23	Grand Total	2,481,506.96	79,025.98	250,171.72	2,810,704.66

Note: If there are "Deferred at the Line Level" temp bills, those "DEF" lines will NOT appear on the TN_GR20_UNBILLED_TRANS_DETAILS query. There will be a difference in TN_GR20 Billing Status – "Billing Worksheet" and what appears on TN_GR03. The DEF lines only change to BLD when they are billed. However, the DEF, BIL, and OLT lines all appear on the TN_GR20_ELIG_UNBILLED_TRANS_DT query.

5) If your Billing Worksheet does not equal the value on **TN_GR03_BILLING_DETAIL** query for that particular day, change the pivot table to add the "Acctg Date" as a row label. Use the filter to see the "Priced" and add the "Billing An (analysis) Type" in the column label. What is priced but in a BIL state should equal the results of the **TN_GR03_BILLING_DETAIL** query for that particular accounting date. If one has something that is "Priced" in a BIL state but not on the Billing Worksheet and not in OLT, the PRICING process probably needs to be run on those transactions. Call the Edison Help Desk 615-741-4357 to request that the FSCM/Grants/Projects team to run pricing. Provide the BU, Project ID, and "Acctg (Accounting) Date" range (from and to dates). Task #5 should be referenced to address OLT's.

Sum of Transaction Amount				Billing Status	Billing An Type	
				Billing Worksheet	Priced	Grand Total
Business Unit	Project ID	Activity ID	Acctg Date	BIL	OLT	
32701	ENPCBFY16	FEDERAL	1/15/2017	$563.33	$3,538.96	$4,102.29
			1/31/2017		$2,143.15	$2,143.15
			2/15/2017		$2,313.48	$2,313.48
			2/28/2017		$2,296.83	$2,296.83
			3/15/2017		$3,728.19	$3,728.19
			3/31/2017		$2,214.35	$2,214.35
			4/15/2017		$3,719.70	$3,719.70
Grand Total				$563.33	$19,954.66	$20,517.99

6) Modify or create a new pivot table with "Project ID" as row label and in the column label "Rev Recog (recognition) Status" and amount remains in the "Σ sum" field. The Rev Recog Statuses are described below.

   i) <u>C</u> = Revenue processing has not yet occurred – this would result from a Customer Contract not being made active or from having an OLT transaction in billing.
   ii) <u>Generated</u> = Revenue accounting lines have been created but not yet posted to GL – this could result from a CN journal having a budget error and not posted.
   iii) <u>Distributed</u> = Revenue has been recognized and posted to GL
   iv) <u>Ignored</u> = Revenue will not be recognized – this would result from a Customer Contract's processing status being changed to cancelled or superseded.
   v) <u>None</u> = Revenue has not been recognized
   vi) <u>S</u> = Revenue is in process

Sum of Transaction Amount		Rev Recog Status				
Business Unit	**Project ID**	**Distributed**	**Generated**	**Ignored**	**To be processed**	**Grand Total**
32501	ARAMS0051SCBG16	$3,791.21				$3,791.21
	ARCPGSPCHCFHP15	$3,654.22				$3,654.22
	ARFEDLFIREANT17	$57.79				$57.79
	ARFEDNONPOINT14	$1,994.68				$1,994.68
	ARFEFORESTFIA13	$15,282.54				$15,282.54
	ARFHPINEBEETL15	$3,620.97				$3,620.97
	ARGISREDESIGN15	$5,568.00				$5,568.00
	ARHEMLOCKWOOL14	$263.33				$263.33
	ARHHSFDAMFISO16	$143.71				$143.71
	ARHWASUPPRESS15	$4,877.97				$4,877.97
	ARNAHLNREGSER16	$259.67				$259.67
	ARPPGCERTIFIC17	$17,986.73				$17,986.73
	ARPPGPESTICID17	$156,589.49				$156,589.49
	ARSAECHILDNUT16				$106.24	$106.24
	ARSAECHILDNUT17	$76.80				$76.80
	ARSFAFIREASST15	$5,741.34				$5,741.34
	ARSFAFIREASST16	$195.72				$195.72
	ARSFAHAZAMITI15	$8,100.00				$8,100.00
	ARSFAHAZAMITI16	$20,340.01				$20,340.01
	ARSFAPREPARED14	$131.49				$131.49
	ARSFAPREPARED15	$15,459.79				$15,459.79
	ARSFAPREPARED16	$44,640.00				$44,640.00
	ARURBANCOSTSH15	$2,305.45				$2,305.45
	ARURBANFOREST17	$30,255.85				$30,255.85
	ARVFACOSTSHAR16	$941.74				$941.74
	ARYOUTTOBACCO17			$7,498.54		$7,498.54
Grand Total		**$342,278.50**		**$7,498.54**	**$106.24**	**$349,883.28**

It is recommended to use this query weekly.

New this year: Identify transactions which have not priced.

1) Run Query: TN_GR_A09_EXP_NOT_PRICED

Schedule Query

Run Control ID TN_GR_A09_EXP_NOT_PRICED   Report Manager   Process Monitor   [Run]

Query Name: [TN_GR_A09_EXP_NOT_PRICED]   [Search]

*Description: [Expenses not Priced (no 'BIL')]

Update Parameters

Prompt Name	Value
ACCOUNTING_DT	2015-07-01
ACCOUNTING_DT	2016-06-30
BUSINESS_UNIT	32701

2) When transactions are identified that have not priced – not appearing on TN_GR20 Unbilled Transactions or TN_GR03, notify the Grant Accounting Manager in Division of Accounts along with filing an Edison Help Desk ticket to the Edison Projects/Grants team. These transactions would appear as expenditures on the TN_PR101 query but would not have made it to the TN_GR03 or TN_GR20 Unbilled Transaction query(s).

Task 12: 06/24 - For agencies having pass-through Grants (receive revenue from another state agency), reconcile project/grant related Interunit (IU) revenue with billing for IU billed through May 31.

1) Run Query: **TN_GR04_INTERDEPT_AR** for the first eleven months of the year.

Schedule Query

Run Control ID	TN_GR04		Report Manager	Process Monitor

Query Name TN_GR04_INTERDEPT_AR   Search

*Description Interdept Billing vs. Revenue

Update Parameters

Prompt Name	Value
BUSINESS_UNIT_PC	33101
ACCOUNTING_DT_FROM	2016-07-01
ACCOUNTING_DT_TO	2017-05-30

3	Sum of Sum Amo			Analysis Type ▾			
4	Business Unit ▾	Project ▾	Activity ▾	BLD	GLR	IUR	Grand Total
5	⊟33101	⊟ED0000KB14AAX14	INTERMATCH	($15.60)			($15.60)
6		⊟ED0000KB15AAX15	INTERMATCH	$0.00			$0.00
7		⊟ED0000KB16AAX16	INTERMATCH	$27,382.03		($27,382.03)	$0.00
8		⊟ED0000SL13GSL13	INTERMATCH	$49,060.97		($49,060.97)	$0.00
9		⊟EDHEALTHNURSE16	INTERFED	$84,605.80		($75,863.37)	$8,742.43
10		⊟EDSHEALTHPROM15	INTERFED	$37,010.33		($32,148.56)	$4,861.77
11		⊟EDSHEALTHPRON15	INTERFED	$36,277.99		($31,510.06)	$4,767.93
12		⊟EDSNPHEALTHPS15	INTERFED	$231.61		($147.30)	$84.31
13		⊟EDSTATDCS17TEIS	INTERMATCH	$11,170,594.92		($11,170,594.92)	$0.00
14		⊟EDVOCREHABTSB16	INTERFED		$42,413.67	($42,413.67)	$0.00
15		⊟EDVOCREHABTSB17	INTERFED	$48,432.00	($42,413.67)	($6,018.33)	$0.00
16		⊟EDVOCREHABTSD16	INTERFED	$0.00	$28,001.23	($28,001.23)	$0.00
17		⊟EDVOCREHABTSD17	INTERFED	$41,302.74	($28,001.23)	($13,301.51)	($0.00)
18	Grand Total			$11,494,882.79	$0.00	($11,476,441.95)	$18,440.84

2) Analyze the results of query **TN_GR04_INTERDEPT_AR**.

   a) This query summarizes the pass-through (from one state agency to another state agency) BLD transactions and the IUR transactions.

      i) For the contract/grants/projects that do NOT equal (BLD ≠ IUR), validate all billings have been approved and processed through Single Action, and the IU journals were created to bill for those invoices. If the IU journals were not created, an IU journal must be entered.

      ii) If the invoice amount is not the amount you intend to bill on the IU journal, a correction GL journal voucher is needed to update the project/billing. (Note: GLR transactions will appear in the query results.)

      In our current example there are several differences:

         Row 5 – has a credit amount on a "BLD" transaction for $15.60 on Project ID **ED0000KB14AAX14** which is a valid transaction. According to **TN_PR101_PROJECT_COST_DETAIL** it is a refund from a subrecipient vendor of a prior year state expenditure received by Education which had received the funds another state agency; however an IUR journal is needed to pass that refund back to the primary agency with account 65007000. The amount would have to be combined with other values since an IU journal has to be more than $1,000.00 to process according to F&A Policy#18.

Rows 9 - 12 – Have more "BLD" transactions than revenue: Project ID EDHEALTHNURSE16 ($84,605.80 -$75,863.37 = $8,742.43), Project ID EDHEALPROM15 ($37,010.33 - $32,148.56 = $4,861.77), Project ID EDSHEALTHPRON15 ($36,277.99 - $31,510.06 = $4,767.93) and EDSNPHEALTHPS15 ($231.61 - $147.30 = $84.31) so IU journals are needed for these differences. Looking at the **TN_GR20A_JRNLS_NOT_POST** query could identify some IU journals in process for these differences.

Rows 14 -17 - show an example that IU journal's were done with the wrong project information, however it was corrected with an AG journal with a "GLR" analysis type moving the revenue from EDVOCREHABTSB16 and EDVOCREHABTSD16 to EDVOCREHABTSB17 and EDVOCREHASTSD17 in since the error was not discovered until after the IU journals were posted.

If one has more IUR revenue than "BLD" transactions. To resolve the differences run query

TN_PR202_ALL_TRANSACTIONS to get the IUR transactions by IU journal ID and compare to query **TN_PR101_PROJECT_COST_DETAIL**.

The **TN_GR20_JRNLS_NOT_POST, TN_PR202_ALL_TRANSACTIONS, or TN_PR101_PROJECT_COST_DETAIL** queries could be used to locate differences. The Billing history could also be used. Navigation: FSCM> Customer Contracts> Create and Amend> General Information and enter BU and Contract/Grant and search. When the Contract is retrieved, click on Billing Plans hyperlink – click on B101 hyperlink - click on the History tab and click on the Billing tab and see invoices produced.

The BLD should equal the IUR!
The SEFA Supplemental (SIS) values could be wrong if the BLD does not equal the IUR!
The SEFA Supplemental (SIS) query will not pick up values if the sponsor/customer is not a state agency even if the Rate Set is 68090 Interdepartmental and the Activity(s) are INTERFED and/or INTERMATCH.

Exception: If the agency had to correct a posted IU journal that included a 68090000 transaction with an incorrect chartfield value (e.g. wrong department, program, etc.) and used GLR analysis type on the underlined correcting journal, the BLD amount would equal combined IUR and GLR values.

For the contract/grants/projects that do NOT equal (BLD ≠ IUR), validate all billings have been approved and processed through Single Action, and the IU journals were created to bill for those invoices. If the IU journals were not created, an IU journal must be entered by the closing date (August 2nd by creating agency and August 4th by second agency). Remember an IU journal cannot be entered for less than $1,000.00.

Task 13: 06/30 – Last day for all travel expenditures with accounting dates of June related to Grant/Projects to be submitted by employee or proxy.

Task 14: 07/01 – New state FY year begins.

Separate billing transactions for state year-end will begin.

When reviewing TN_GR03 each day after July 1st – no matter which version you use–there will be temporary bills by each contract if transactions exist in both state years; one with June transactional accounting dates and one with July transactional accounting dates,.

IMPORTANT!!

Please remember to bill the PREPAIDS that are **JUNE** with a **JUNE billing date** to ensure billing and utilization (the reduction of the Deferred/Advanced account) occur in the same state fiscal year!

If you have expenditure transactions related to prepaids, it is critical that the billings are processed before the close date of the AR module. If you have a GL journal with a prepaid project that posts on July 13th or after, contact Grant Accounting Group Division of Accounts.

ALL PROJECT JOURNALS DONE IN AN ADJUSTMENT PERIOD, 991, 992, 993 NEED TO BE DATED 6/30/2017!

Task 15: 07/10 – Last day for the Creation and Processing of Prepaids associated to Customer/Contracts for deposits received in June or before.

Before the AR module closes, if you have a prepaid/advance at June 30th that has been collected and is associated to a Grant/Customer Contract, it needs to be entered, billed and deposit recorded.

- Refer to Grant Manual Section 4.2 for prepaid creation and processing.

Task 16: 07/13 – Edison submodules closed for FY13 except Customer Contract module (revenue recognition) and automated F&A (Indirect Cost) processing.

Task 17: 07/28 – Evaluate and take action to resolve project/grant related journals in the system which have not been posted for FY17 looking for budget errors and missing approvals.

Task 18: 08/02 –Last day for Accrued Liability (source LA) journals to be approved by agency in Edison

- YAE is the analysis type on the expenditure line only when using Project Costing chartfields.
- Before July and August of FY2017 close, validate that the auto-reversing journals are posted and not in budget error status; if they are in budget error status, resolve these before month end close.
- Detailed directions for LA journals are provided by Division of Accounts Job Aids website.
- Revenue associated to the expenditures of an LA journal which was not auto-generated through the Edison revenue recognition process must be entered through an RA journal (see Task 20).

Task 19: 08/02 – Last day for entry of IU journals by creating Agency (Also see Task #12 and Task #24)

Task 20: 08/03 – Last day for entry of Grant related Accounts Receivable (RA) entries against Accrued Liability journals by agency.

- "YAR" transactions do not bill when using the Project Costing chart fields.
- Before July and August of FY2017 close, validate that the auto-reversing journals are posted and not in budget error status; if they are in budget error status, resolve these before month end close.

- If a customer account receivable has already been established through Edison Accounts Receivable module with an accounting date of June 30 or prior, it should not be recorded again through the year-end accounts receivable journal process.
- Detailed directions for RA journals are provided by Division of Accounts on Job Aids website.

Task 21: 08/04 – Last day for entry and submission by secondary Agency on IU journals

When creating and submitting IU journals, consider the impact to Projects/Grants where Customer Contracts may be near or at their billing limit. ***You don't want to be creating OLT transactions when entering IU journals on the last day that one can enter a Projects/Grants reallocation journal.***

Task 22: 08/04 – Last day of entry of miscellaneous JV/AG/EX Journals to correct a previous FY17 transaction affecting Projects/Grants

No project related General Ledger journals whether they are JV's, AG's, or EX's can be entered in Edison for state fiscal year 2017 after August 4, 2017!!!!!

Task 23: 08/04 – Last day for *agency approval* of Accounts Receivable (source RA) journal vouchers against Accrued Liabilities

Task 24: 08/04 - Repeat Task #12 – Reconcile grants/project related interunit (IU) revenue with billings with an accounting date through June 30th .

Task 25: 08/04 - Perform Deferred/Advanced Revenue analysis – the following steps relate to prepaid Deferred/Advanced revenue accounts associated with Customer Contracts/Grants. This analysis will assist in creating the validations of account balances for Deferred/Advanced revenue on the Grant to the related prepaid accounts.

1) Run the **TN_GL048_TRIAL_BALANCE_ACCT** query. This query provides the beginning period "0" which will give the ending balance rolled forward from prior year balance in the Deferred/Advanced Revenue accounts – (35XXXXXX). The beginning balance would be obtained from the trial balance with period "0" or the balance at the prior year-end. It is recommended to use the 35% (percent sign – wildcard) in the account field and only get the values you need.

    2) Analyze the trial balance. Trial balance at Period 0 example – normal balance for Deferred/Advanced Revenue is a credit and any debit amounts could indicate error(s). Recommend filtering for just period "0."

Unit	Fund	Dept	Account	Location CF	Program	User Code	Project	Year	Period	Sum Total Amt
30501	20037		35000109					2017	0	$ (3,378,486.60)
30501	20037		35000109				SSSEC1010000004	2017	0	$ 911,775.14
30501	20037	3051007501	35000109	19136				2017	0	$ 142,790.68
30501	20037	3051007501	35000109	19136	7501		SSSEC1010000004	2017	0	$ 282,315.92
30501	20037	3051007501	35000109	19136	7501	991004	SSSEC1010000004	2017	0	$ (20,920.27)
30501	20037		35000109					2017	1	$ 103,385.94
30501	20037	3051007501	35000109	19136				2017	2	$ (142,790.68)
30501	20037	3051007501	35000109	19136	7501			2017	2	$ 39,404.74
30501	20037	3051007501	35000109	19136	7501			2017	5	$ 69,575.40
30501	20037	3051007501	35000109	19136	7501			2017	6	$ 41.00
30501	20037	3051007501	35000109	19136	7501			2017	10	$ 144,862.23
							Subtotal for Account 35000109			**$ (1,848,046.50)**
30501	20037		35000365					2017	0	$ (31,705,065.30)
30501	20037		35000365				SSHAVA251MATH05	2017	0	$ 3,779,460.08
30501	20037	3051007503	35000365	19136				2017	0	$ (21.43)
30501	20037	3051007503	35000365	19136	7503		SSHAVA251MATH05	2017	0	$ 488,450.93
30501	20037	3051007503	35000365	19136	7505		SSHAVA251MATH05	2017	0	$ (169,230.85)
30501	20037	3051007503	35000365	19136	7505	991005	SSHAVA251MATH05	2017	0	$ (186,324.29)
30501	20037	3051007503	35000365	19136				2017	2	$ 21.43
30501	20037	3051007503	35000365	19136	7505			2017	2	$ (21.43)
30501	20037	3051007503	35000365	19136	7505			2017	5	$ 323,388.08
30501	20037	3051007503	35000365	19136	7505			2017	6	$ 13.76
30501	20037	3051007503	35000365	19136	7505			2017	10	$ 246,351.18
							Subtotal for Account 35000365			**$ (27,222,977.84)**

3) Run query **TN_GL66_LIABILITY_ENTRIES_PD.** This query returns to the agency all the liability entries for a given period. Run this query for each period once the period has closed to get the analysis of the monthly activity of the Deferred/Advanced revenue accounts.

Schedule Query

Run Control ID TN_GL66   Report Manager   Process Monitor

Query Name TN_GL66_LIABILITY_ENTRIES_PD   Search

*Description Liability acctng entries 4a pd

Update Parameters

Prompt Name	Value
ACCOUNTING_PERIOD	1
BUSINESS_UNIT	30501
FUND_CODE	20037
FISCAL_YEAR	2017

Run the query for each period that has been closed and combine results into one spreadsheet.

4) Analyze the results of query **TN_GL66_LIABILITY_ENTRIES_PD**. The CN Journals are the revenue recognition and utilization of the prepaid Deferred/Advanced revenue accounts. The "AL" journals are the interest being allocated to the Deferred/Advanced revenue accounts. The AR and BI journals should net to zero because they would have produced zero dollar invoices unless an additional prepaid had been received during the year.

If one changes the pivot table to have the Source in the column and Period in the row, one can see that the normal zero dollar invoices do net to zero:

Sum of Amo			Source		
Unit	Account	Period	AR	BI	Grand Total
30501	35000109	2	$5,417.03	($5,417.03)	$0.00
	35000365	2	$61,876.77	($61,876.77)	$0.00
Grand Total			$67,293.80	($67,293.80)	$0.00

Periods "1" through "12" should be analyzed in advance and subsequent periods added to the spreadsheet after close.

5) Use a pivot table to summarize the query results.   Take the beginning balance from the Trial Balance (period 0) plus or minus the year to date activity and the ending balance for the point in time will be shown.

Sum of Amo			Source				
Unit	Account	Period	AR	BI	CN	JV	Grand Total
30501	35000109	1			$103,385.94		$103,385.94
		2	$5,417.03	($5,417.03)	$39,404.74	($142,790.68)	($103,385.94)
		5			$69,575.40		$69,575.40
		6			$41.00		$41.00
		10			$144,862.23		$144,862.23
	35000109 Total		$5,417.03	($5,417.03)	$357,269.31	($142,790.68)	$214,478.63
	35000365	2	$61,876.77	($61,876.77)	($21.43)	$21.43	$0.00
		5			$323,388.08		$323,388.08
		6			$13.76		$13.76
		10			$246,351.18		$246,351.18
	35000365 Total		$61,876.77	($61,876.77)	$569,731.59	$21.43	$569,753.02
Grand Total			$67,293.80	($67,293.80)	$927,000.90	($142,769.25)	$784,231.65

	Beginning Balance from Trial Balance	Activity for Time	Balance at Point in Time	
35000109	$ (2,062,525.13)	$214,478.63	$ (1,848,046.50)	
35000365	$ (27,792,730.86)	$569,753.02	$ (27,222,977.84)	

Any AL journals in the results would represent interest credited to the Deferred/Advanced revenue accounts.

A conversion prepaid needs to be added to the customer contract/grant for interest that has been added during the year. If assistance is needed, contact Division of Accounts Grants Accounting Group.

Task 26: 08/04 - Analyze grant related contra accounts for proper state year-end balancing and clear all errors if any on F&A (Indirect Cost) processing.

At state year-end all 89040000 (Indirect Cost Expenditures) and 89035000 (Contra Indirect Cost) should equal one another. There are two queries that should be analyzed to ensure these accounts net to zero; these queries are: **TN_GR_A13_89040000_VS_89035000** and **TN_GR_A13_IDC_NOT_IN_BALANCE**.

Below shows an example giving part of the returned query:

	A	B	C	D	E	F	G	H	I	J	K	L
1	GL Bus Unit	Journal ID	Jrnl Date	Jrnl Status	Budget Sta	Sys Source	Account	Dept ID	Fund	Project	Sum Amount	Year
2	33701	GM01695120	7/28/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	(659.36)	2015
3	33701	GM01707805	7/31/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	(522.67)	2015
4	33701	GM01722595	8/27/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	(611.66)	2015
5	33701	GM01735389	8/31/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	(514.15)	2015
6	33701	GM01747010	9/25/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	(655.89)	2015
7	33701	GM01759763	9/30/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	(528.92)	2015
8	33701	GM01762243	9/30/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	(68.58)	2015
9	33701	GM01788830	10/31/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	(95.58)	2015
10	33701	GM01816890	12/16/2014	P	V	JGen-GM	89035000	3370125000	11000	LW121BLSCES0014	106.50	2015
11	33701	GM01695120	7/28/2014	P	V	JGen-GM	89040000	3372060000	11000	LW121BLSCES0014	659.36	2015
12	33701	GM01707805	7/31/2014	P	V	JGen-GM	89040000	3372060000	11000	LW121BLSCES0014	522.67	2015

Take the query to a pivot table with the Accounts in the column, the Funds in the Row, and the "Σ Sum" Amount in the Data field to verify the accounts are in balance by Fund. If the Grand Total is "zero", they are in balance by Fund. Another option is to verify by Project that the indirect cost and the indirect contra are in balance.

Sum of Sum Amount		Account		
GL Bus Unit	Fund	89035000	89040000	Grand Total
⊟31611	20029		$0.00	$0.00
⊟32501	11000	-$254,441.78	$254,441.78	$0.00
⊟32701	11000	-$2,188,753.33	$2,188,753.33	$0.00
	20010	-$296,602.24	$296,602.24	$0.00
	20016	-$56,980.58	$56,980.58	$0.00
⊟32801	20001	-$2,481,197.16	$2,481,197.16	$0.00
	20002	-$402,155.95	$402,155.95	$0.00
⊟33101	25000	-$1,417,738.68	$1,417,738.68	$0.00
⊟33201	25000	-$310,273.00	$310,273.00	$0.00
⊟33701	11000	-$6,154,936.04	$6,154,936.04	$0.00
⊟33901	11000	-$1,521,160.01	$1,521,160.01	$0.00
⊟34101	11000	-$1,348,758.40	$1,348,758.40	$0.00
⊟34301	11000	-$5,018,372.80	$5,018,372.80	$0.00
⊟34501	11000	-$302,287.00	$302,287.00	$0.00
⊟34800	11000	-$340,794.38	$340,794.38	$0.00
Grand Total		-$22,094,451.35	$22,094,451.35	$0.00

The second IDC query, TN_**GR_A13_IDC_NOT_IN_BALANCE**, will return any values by projects which are not in balance:

Schedule Query

Run Control ID: TN_GR_A13_IDC_NOT_IN_BALANCE   Report Manager Process Monitor   [Run]

Query Name: TN_GR_A13_IDC_NOT_IN_BALANCE   [Search]

*Description: Indirect Cost not in Balance

Update Parameters

Prompt Name	Value
BUSINESS_UNIT	32501
FISCAL_YEAR	2015

This query results show the IDC not in balance by Project for Agency 32501. If the total of amounts with projects is added to the amounts with no project, they net to zero (out of balance by Project, but not by Fund).

	A	B	C	D	E
1	Bus Unit	Fund	Project	Amt out of balance	Fiscal Year
2	32501	11000		228.38	2015
3	32501	11000	AREMEASHBORER14	(228.38)	2015

At year-end, all 89300000 (In-kind cost transactions) and 89301000 (Contra In-kind cost transactions) should equal. The **TN_GR_A13_89300000_VS_89301000** query can be used to analyze this.

Schedule Query

Run Control ID TN_GR_A13_89300000_VS_89301000   Report Manager   Process Monitor   [Run]

Query Name TN_GR_A13_89300000_VS_89301000   [Search]

*Description Inkind and Inkind Contra inbal

Update Parameters

Prompt Name	Value
BUSINESS_UNIT	32801
FISCAL_YEAR	2017

Here is an example of the query being returned:

	A	B	C	D	E	F	G	H	I	J	K	L
1	GL Bus Unit	Journal ID	Jrnl Date	Jrnl Status	Budget Status	Sys Source	Account	Dept ID	Fund	Project	Sum Amount	Year
2	32801	2311160	8/11/2016	P	V	GL JE Page	89300000	3280100051	20001	WRHUNTEREDUCA16	$ 162,639.72	2017
3	32801	2311160	8/11/2016	P	V	GL JE Page	89301000	3280100051	20001	WRHUNTEREDUCA16	$ (162,639.72)	2017
4	32801	2513312	4/13/2017	P	V	GL JE Page	89300000	3280100051	20001	WRHUNTEREDUCA17	$ 44,711.61	2017
5	32801	2513312	4/13/2017	P	V	GL JE Page	89301000	3280100051	20001	WRHUNTEREDUCA17	$ (44,711.61)	2017
6	32801	2515722	4/18/2017	P	V	GL JE Page	89300000	3280100051	20001	WRHUNTEREDUCA17	$ 13,817.55	2017
7	32801	2515722	4/18/2017	P	V	GL JE Page	89301000	3280100051	20001	WRHUNTEREDUCA17	$ (13,817.55)	2017
8	32801	2515728	4/18/2017	P	V	GL JE Page	89300000	3280100051	20001	WRHUNTEREDUCA17	$ 3,501.18	2017
9	32801	2515728	4/18/2017	P	V	GL JE Page	89301000	3280100051	20001	WRHUNTEREDUCA17	$ (3,501.18)	2017
10	32801	2515730	4/18/2017	P	V	Copy Jrnl	89300000	3280100051	20001	WRHUNTEREDUCA17	$ 17,021.46	2017
11	32801	2515730	4/18/2017	P	V	Copy Jrnl	89301000	3280100051	20001	WRHUNTEREDUCA17	$ (17,021.46)	2017

Create a pivot table with the Fund and Project in the row, the accounts in the column, and "Sum Amount" in the data field to verify the amounts equal.

Sum of Sum Amount			Account		
Year	Fund	Project	89300000	89301000	Grand Total
2017	20001	WRHUNTEREDUCA16	$162,639.72	-$162,639.72	$0.00
		WRHUNTEREDUCA17	$79,051.80	-$79,051.80	$0.00
Grand Total			$241,691.52	-$241,691.52	$0.00

By August 9th, all F&A errors should be cleared. The Edison Grant's team will **STOP** the automated processing for Indirect Cost. (Reference Task 7)

Task 27: 08/07 – Last day of *agency approval* for miscellaneous JV/EX journals to correct a previous FY17 transaction affecting projects/grants

Task 28: 08/09 – Last day of approvals by Division of Accounts for miscellaneous JV/EX journals to correct a previous FY16 transaction affecting projects/grants and IU journals

Task 29: 08/09 – All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) prepaids should to be added to the Customer (Revenue) Contract(s) and processed.

- Refer to the Grant Manual Section 4.2 for prepaid creation
- Don't forget about Prepaids created for interest earned on deferred/advanced revenue accounts.
- Conversion close of interest related to immediate prepaids has to be done by Edison Financials.

Task 30: 08/10 – Customer (Revenue) Contract module closed for FY 16 (revenue recognition for FY17 will NOT occur after this date).

Task 31: 08/10 – F&A (indirect Cost) automated processing for FY17 closed (stops processing for FY17).

Task 32: 08/11 – Last day for temporary bills on TN_GR03 with 2017 State Year accounting dates to occur.

Task 33: 08/14 – Evaluate miscellaneous JV/AG/EX journals which were NOT approved for FY17 transactions affecting projects/grants and delete the journals not approved.

> 1) Run query **TN_GR20A_JRNLS_NOT_POST_GR**
> 2) Delete journals not approved.

Task 34: 08/15 - Create a "no project "journal to adjust for the Utilization (reduction of Deferred/Advanced) of zero dollar billings for FY17 with billed dates in FY18 if agency/business unit has Prepaids on Customer (revenue) Contracts/Grants in Edison.

> 1) Run query **TN_GR_A06_UTL_IN_NEXT_FY**
> 2) Create no project journal to adjust for the utilization (reduction of Deferred/Advanced) on zero dollar billings for FY17 with billed dates in FY18

> Example of a year-end GL journal created from the query's information is as follows (the deferred/advanced revenue account(s) would be specific to the BU/Agency's prepaid):

BU	Fund	Department	Account	Location CF	PC BU	Project ID	Activity	An Type	Amount	Description
30501	20037	305107503	35000365	19136					$ 25.00	Adj DR at YR End
30501	20037		11120001						$(25.00)	Adj DR at YR End

Task 35: Submit Schedule of Expenditures of Federal Awards (SEFA) and Supplementary Information Schedule (SIS) – September 18, 2017.

There are two different schedules – the main one (SEFA) which gives you Federal dollars received directly from the Federal government or from other governmental entities (counties, other states, etc.) and the second schedule is the SIS/Supplemental which is for pass-through Federal dollars from another state agency.

1) Run query **TN_GR06_SEFA_EXP** to obtain the information needed to compile the Schedule of Expenditures of Federal Awards (SEFA). This query is a summary of expenditures by agency with four prompts "PC Business Unit," "From Period," "To Period," and "Fiscal Year."

    To see the detailed transactions behind the SEFA amounts, use query **TN_GR06_V_SEFA_DETAILS**. This query has look up values by Project ID and/or Award/Customer Contract number or use the "%" to include all projects and grants.

    Parts of the results of the report/query are below. The Award Begin and the Award End dates are the dates needed for the SEFA. The results of the report giving the "Program Name" may not be the complete name as it is needed for the SEFA reporting. The results of the query should be reviewed to determine that program names are complete.

	A	B	C	D	E	F	G	H
1	PC Bus Unit	CFDA	Program	Contract/Award	Grantor	Grantor Name	Ref Awd Num	Fed Awd ID#
2	33101	84.048	Career and Technical Education -- Basic Grants to States	V048A090042	GR0000000000015	OFFICE OF VOCATIONAL AND ADULT EDUCATION	V048A090042	
3	33101	84.048	Career and Technical Education -- Basic Grants to States	V048A090042	GR0000000000015	OFFICE OF VOCATIONAL AND ADULT EDUCATION	V048A090042	
4	33101	84.048	Career and Technical Education -- Basic Grants to States	V048A090042	GR0000000000015	OFFICE OF VOCATIONAL AND ADULT EDUCATION	V048A090042	
5	33101	84.048	Career and Technical Education -- Basic Grants to States	V048A090042	GR0000000000015	OFFICE OF VOCATIONAL AND ADULT EDUCATION	V048A090042	
6	33101	84.01	Title I Grants to Local Educational Agencies	S010A160042	GR0000000000016	US DEPT OF EDUCATION	S010A160042	
7	33101	84.01	Title I Grants to Local Educational Agencies	S010A160042	GR0000000000016	US DEPT OF EDUCATION	S010A160042	
8	33101	84.01	Title I Grants to Local Educational Agencies	S010A160042	GR0000000000016	US DEPT OF EDUCATION	S010A160042	
9	33101	84.01	Title I Grants to Local Educational Agencies	S010A160042	GR0000000000016	US DEPT OF EDUCATION	S010A160042	
10	33101	84.01	Title I Grants to Local Educational Agencies	S010A160042	GR0000000000016	US DEPT OF EDUCATION	S010A160042	
11	33101	84.01	Title I Grants to Local Educational Agencies	S010A160042	GR0000000000016	US DEPT OF EDUCATION	S010A160042	
12	33101	84.01	Title I Grants to Local Educational Agencies	S010A160042	GR0000000000016	US DEPT OF EDUCATION	S010A160042	

I	J	K	L	M	N	O	P	Q
Award Begin	Award End	Project	Activity	Activity Type	Anl Type	Account	Total Amount	INFO
7/1/2009	6/30/2017	ED0000RA10ABV10	FEDERAL	FED	ACT	68012000	252.71	Refund of Prior Year Fed Exp
7/1/2009	6/30/2017	ED0000RA10ABV10	FEDERAL	FED	GLR	68012000	-252.71	Refund of Prior Year Fed Exp
7/1/2009	6/30/2017	ED0000RA10BAX10	FEDERAL	FED	ACT	68012000	257.58	Refund of Prior Year Fed Exp
7/1/2009	6/30/2017	ED0000RA10BAX10	FEDERAL	FED	GLR	68012000	-257.58	Refund of Prior Year Fed Exp
7/1/2016	6/30/2019	EDESEAT1A1700SI	FEDERAL	FED	ACT	70300000	41457.08	
7/1/2016	6/30/2019	EDESEAT1A1700SI	FEDERAL	FED	ACT	70302000	10241.54	
7/1/2016	6/30/2019	EDESEAT1A1700SI	FEDERAL	FED	ACT	70303000	18125.46	
7/1/2016	6/30/2019	EDESEAT1A1700SI	FEDERAL	FED	ACT	70309000	1734.19	
7/1/2016	6/30/2019	EDESEAT1A1700SI	FEDERAL	FED	ACT	70814000	425.71	
7/1/2016	6/30/2019	EDESEAT1A1700SI	FEDERAL	FED	ACT	70903000	96.62	
7/1/2016	6/30/2019	EDESEAT1A1700SI	FEDERAL	FED	ACT	71004000	1763.74	

The query results should be put in a pivot table format with Grantor Name, PC BU, Program Name, Award Begin, Award End, CFDA, and "Ref Awd Num"/Reference Award Number (Other Identifying #) in the row field and amount in the sum of the pivot table.

Following is an example of part of the results from 33101 Schedule of Expenditures of Federal Awards report above taken to a pivot table:

Sum of Total Amount

Grantor Name	Program	Award Begin	Award End	Ref Awd Num	Fed Awd ID#	Total
ADMINISTRATION FOR CHILDREN AND FAMILIES	Head Start	4/1/2015	12/31/2016	04CD0030/05	04CD0030/05	$15,394.02
ADMINISTRATION FOR CHILDREN AND FAMILIES	Head Start	4/1/2016	6/30/2017	04CD4028-01-00	(blank)	$102,356.24
ADMINISTRATION FOR CHILDREN AND FAMILIES	Head Start	4/1/2017	9/30/2018	04CD4028-02-00	(blank)	$4,509.17
BROWN UNIVERSITY	Education Research, Development and Dissemination	8/12/2015	10/31/2020	R305E150005	(blank)	$66,928.31
CENTERS FOR DISEASE CONTROL	Head Start	8/1/2013	1/31/2019	1U87PS004280	(blank)	$6,224.31
DEPARTMENT OF HEALTH AND HUMAN SERVICES	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	9/30/2014	9/29/2019	1H79SM061878-01	(blank)	$1,071,981.46
OFFICE OF VOCATIONAL AND ADULT EDUCATION	Career and Technical Education -- Basic Grants to States	7/1/2009	6/30/2017	V048A090042	(blank)	$0.00
UNIVERSITY OF MICHIGAN	Education Research, Development and Dissemination	7/1/2014	6/30/2019	R305H140028	(blank)	$10,146.77
UNIVERSITY OF PITTSBURGH	Education Research, Development and Dissemination	7/1/2014	6/30/2017	R305H140112	(blank)	$121,257.43
US DEPT OF AGRICULTURE MO	Child Nutrition Discretionary Grants Limited Availability	5/1/2014	9/30/2017	2014IN810345	(blank)	$63,642.14
US DEPT OF AGRICULTURE MO	Child Nutrition Discretionary Grants Limited Availability	3/27/2015	9/30/2018	2015IN810345	(blank)	$310,165.67
US DEPT OF AGRICULTURE MO	Fresh Fruit and Vegetable Program	10/1/2015	9/30/2017	201616L160345	(blank)	$0.00
US DEPT OF AGRICULTURE MO	Fresh Fruit and Vegetable Program	7/1/2016	6/30/2017	201616L160345	(blank)	$539,362.52

Notice that the Fed Awd ID# is blank in several places – this field is new with the 9.2 upgrade and if the Ref Awd Num is the Federal Award ID number, it can be populated by navigating to the Award Profile (FSCM> Grants> Awards> Award Profile and copying the Reference Award Number over to the Federal Award Identification Number Field and save. The next time the TN_GR06 query is run, the field is updated. With new grants entered into the system, both the Reference Award Number and the Federal Award Identification Number are entered in the "create Proposal" phase of creating a Grant in Edison. If they are not known when the Grant is entered, it can be entered in the Award Profile.

2) Run query: **TN_GR06S_SEFA_SUPPL** if Federal dollars are granted from another state agency. This query returns data for various chartfields. The results of the report giving the "Program Name" may not be the complete name as it is needed for the SEFA reporting. Be sure to schedule the query.

Screen shot of part of query results:

	A	B	C	D	E	F	G	H
1	Period Begin	Period End	PC Bus Un	CFDA	Program	Contract/Award	Grantor	Grantor Name
2	7/1/2016	6/30/2017	32701	66.46	Nonpoint Source Implementation Grants	EN319AGYR14-16	GR0000000000107	TN DEPT OF AGRICULTURE
3	7/1/2016	6/30/2017	32701	66.46	Nonpoint Source Implementation Grants	EN319AGYR15-18	GR0000000000107	TN DEPT OF AGRICULTURE
4	7/1/2016	6/30/2017	32701	66.46	Nonpoint Source Implementation Grants	EN319AGYR_CNTRS	GR0000000000107	TN DEPT OF AGRICULTURE
5	7/1/2016	6/30/2017	32701	15.605	Sport Fish Restoration Program	ENMOSSYGRVTWRA	GR0000000000110	TN DEPT OF WILDLIFE RESOURCES
6	7/1/2016	6/30/2017	32701	15.605	Sport Fish Restoration Program	ENMOSSYGRVTWRA	GR0000000000110	TN DEPT OF WILDLIFE RESOURCES
7	7/1/2016	6/30/2017	32701	20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	TEMAREIMBURSEWPT	GR0000000000120	TN DEPT OF MILITARY
8	7/1/2016	6/30/2017	32701	20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	TEMAREIMBURSEWPT	GR0000000000120	TN DEPT OF MILITARY
9	7/1/2016	6/30/2017	32701	20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants	TEMAREIMBURSEWPT	GR0000000000120	TN DEPT OF MILITARY
10	7/1/2016	6/30/2017	32701			ENTEMA_FY15_20	GR0000000000120	TN DEPT OF MILITARY
11	7/1/2016	6/30/2017	32701			ENTEMA_FY15_20	GR0000000000120	TN DEPT OF MILITARY
12	7/1/2016	6/30/2017	32701			ENTEMA_FY15_20	GR0000000000120	TN DEPT OF MILITARY
13	7/1/2016	6/30/2017	32701			ENTEMA_FY15_20	GR0000000000120	TN DEPT OF MILITARY
14	7/1/2016	6/30/2017	32701			ENTEMA_FY15_20	GR0000000000120	TN DEPT OF MILITARY
15	7/1/2016	6/30/2017	32701			ENTEMA_FY15_20	GR0000000000120	TN DEPT OF MILITARY

Screen shot continuance

I	J	K	L	M	N	O	P	Q	R
Ref Awd #	Fed Awd ID#	Award Begin	Award End	Project	Activity	Activity Ty	Anl Type	Account	Total Amount
IG-1440178		1/1/2014	12/31/2016	EN319AGYR14-16	INTERFED	PTFED	GLE	72527000	$ -
IG1545129		3/15/2015	5/31/2018	EN319AGYR15-18	INTERFED	PTFED	GLE	72519000	$ 9,467.33
IG-16-48766		3/16/2016	3/15/2019	EN319AGYR16_19	INTERFED	PTFED	GLE	72519000	$57,797.92
Edison#51		7/1/2016	9/30/2018	ENMOSSYGRVTWRA	INTERFED	PTFED	ACT	70708000	$22,500.00
Edison#51		7/1/2016	9/30/2018	ENMOSSYGRVTWRA	INTERFED	PTFED	GLE	70708000	$ -
HMEP TEMA Reimburse		7/1/2015	6/30/2020	ENTEMAREIMBWP16	INTERFED	PTFED	GLE	70311000	$ 38.40
HMEP TEMA Reimburse		7/1/2015	6/30/2020	ENTEMAREIMBWP16	INTERFED	PTFED	GLE	70312000	$ 165.20
HMEP TEMA Reimburse		7/1/2015	6/30/2020	ENTEMAREIMBWP16	INTERFED	PTFED	GLE	70314000	$ 307.30
IG-1545522		10/1/2014	9/30/2019	ENTEMA_FY15_20	INTERFED	PTFED	ACT	70302000	$ 96.00
IG-1545522		10/1/2014	9/30/2019	ENTEMA_FY15_20	INTERFED	PTFED	ACT	70303000	$ 110.22
IG-1545522		10/1/2014	9/30/2019	ENTEMA_FY15_20	INTERFED	PTFED	ACT	70312000	$ 76.50
IG-1545522		10/1/2014	9/30/2019	ENTEMA_FY15_20	INTERFED	PTFED	ACT	70314000	$ 102.46
IG-1545522		10/1/2014	9/30/2019	ENTEMA_FY15_20	INTERFED	PTFED	GLE	70199000	$ 1,475.10
IG-1545522		10/1/2014	9/30/2019	ENTEMA_FY15_20	INTERFED	PTFED	GLE	70299000	$ 3,687.46

Create a pivot table to sum the total amount of expenditures by Grantor Name, Program, Award Begin, Award End, CFDA, Ref Award#, Contract/Award, and Project ID.

The Grants Accounting Group highly recommends that on Federal pass through grants the Ref Awrd # (Reference Award number) should be the interdepartmental supplier contract number and to help connect the pass through dollars to a Federal Award, the Fed Award ID# (Federal Award Identification number) should be the primary state agency's Notice of Grant Award.

Notice that the Fed Awd ID# is blank in several places – this field is new with the 9.2 upgrade and if the Ref Awd Num is the Federal Award ID number, it can be populated by navigating to the Award Profile (FSCM> Grants> Awards> Award Profile and copying the Reference Award Number over to the Federal Award Identification Number Field and save. The next time the query is run, the field is updated. With new grants entered into the system, both the Reference Award Number and the Federal Award Identification Number are entered in the "create Proposal" phase of creating a Grant in Edison. If they are not known when the Grant is entered, it can be entered in the Award Profile.

Grantor Name	Program	Award Begin	Award End	CFDA	Ref Awd #	Fed Awd ID#	Contract/Award	Project	Total
Sum of Total Amount									
TN DEPT OF AGRICULTURE	Nonpoint Source Implementation Grants	1/1/2014	12/31/2016	66.46	IG-1440178	(blank)	EN319AGYR14-16	EN319AGYR14-16	$0.00
TN DEPT OF AGRICULTURE	Nonpoint Source Implementation Grants	3/15/2015	5/31/2018	66.46	IG1545129	(blank)	EN319AGYR15-18	EN319AGYR15-18	$9,467.33
TN DEPT OF AGRICULTURE	Nonpoint Source Implementation Grants	3/16/2016	3/15/2019	66.46	IG-16-48766	(blank)	EN319AGYR_CNTRS	EN319AGYR16_19	$57,797.92
TN DEPT OF AGRICULTURE Total									**$67,265.25**
TN DEPT OF HEALTH	Assistance Programs for Chronic Disease Prevention and Control	9/1/2014	12/31/2018	93.95	IG-1543164	(blank)	ENPARKHLTH1STYR	ENPARKHLTH3FY17	$27,715.60
TN DEPT OF HEALTH	Maternal and Child Health Services Block Grant to the States	7/1/2015	6/30/2016	93.99	IG-1647535	(blank)	ENCLPPP16_18TDH	ENCLPPP17_18TDH	$0.00
TN DEPT OF HEALTH Total									**$27,715.60**
TN DEPT OF MILITARY	Interagency Hazardous Materials Public Sector Training and Planning Grants	7/1/2015	6/30/2020	20.7	HMEP TEMA Reimburs	(blank)	TEMAREIMBURSEWI	ENTEMAREIMBWP16	$510.90
TN DEPT OF MILITARY	(blank)	10/1/2014	9/30/2019	(blank	IG-1545522	(blank)	ENTEMA_FY15_20	ENTEMA_FY15_20	$97,506.12
TN DEPT OF MILITARY Total									**$98,017.02**
TN DEPT OF TRANSPORTATION	Highway Planning and Construction	12/1/2014	3/31/2017	20.21	IG-00000	(blank)	ENTESATDOTYEAR2	ENTESATDOTYEAR2	-$0.01
TN DEPT OF TRANSPORTATION	Highway Planning and Construction		3/31/2019	20.21	IG00TESA	(blank)	ENTESACNTR14_18	ENTESATDOT17YR4	$29,300.20
TN DEPT OF TRANSPORTATION	Highway Planning and Construction							ENTESATDOT3YR16	$32,303.49
TN DEPT OF TRANSPORTATION	Highway Planning and Construction	7/1/2015	3/31/2017	20.21	IG-1437256	(blank)	ENGREENWAYSFY16	ENGREENWAYSFY16	$15,022.65
TN DEPT OF TRANSPORTATION Total									**$76,626.33**
TN DEPT OF WILDLIFE RESOURCE	Sport Fish Restoration Program	7/1/2016	9/30/2018	15.61	Edison#51	(blank)	ENMOSSYGRVTWRA	ENMOSSYGRVTWRA	$22,500.00
TN DEPT OF WILDLIFE RESOURCES Total									**$22,500.00**
Grand Total									**$292,124.20**

Helpful hints: Format the results of the CFDA number with three decimal places and the total amount to number with two decimal places and comma at thousands or use currency formatting on the amount field.

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

1) PROGRAMINC activity which automatically reduces the Federal draws does not have associated direct expenditures – run TN_GR24A_REV_WRONG_ACTIVITY to easily identify the reduction of program income that reduced revenue.
2) TN_GL048_TRIAL_BALANCE returns the trial balance using all chartfields.
3) TN_GL63_EXPENDITURE queries returns data from the general ledger journal table which includes both project and activity.
4) TN_GL83 (various letters) EXPENSE queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
5) TN_GL64_REVENUE queries returns data from the general ledger journal table which includes both project and activity.
6) TN_GL84 (various letters) REVENUE queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
7) TN_GR06X_REV_EXP_IN_DIFF_YEAR from Task 6 can help to identify expenditures and revenue recognized in different state years.
8) TN_PR202_ALL_TRANSACTIONS is a project query which can provide all transactions for one or many projects in a business unit by accounting date range. This query is intended for general transaction research and knowledge of all analysis types is required to interpret the results. The prompts allow the individual to filter by project, fund, account, department ID, and source type.

9) SEFA main report and the Supplemental query can be generated monthly once the month ends and reconciled to the general ledger queries.
10) Revenue recognized on a journal entry or a direct journal deposit and not recognized through projects would result in the associated expenditures not appearing on the SEFA query and therefore should be a reconciling item.
11) Please take note that if you use YAE with a Project ID and don't have that project yet associated to a Customer Contract; it will not pull on the SEFA report. A Customer Contract has to exist before it will pull on the SEFA reports.
12) Match INTERFED revenue from the Trial balance to the SIS supplemental report.
13) Compare Trial Balance INTERFED activity to the SIS supplemental report to make sure both match
14) If a sponsor is incorrect – example - a Federal sponsor was entered but an interdepartmental rate set was used (68090) and the Activity was INTERFED, the SIS report will not contain that Customer (revenue) Contract/Grant's information since the SIS pulls by the interdepartmental sponsor identification on the Customer type. These would be reconciling items which would have to be manually added to the SIS report.

These tasks are highly recommended to assist the agency in reconciling and closing for year-end as well as monthly during the state year.

It is important to always remember the "DOMINO" effect that entries have in Edison on Customer (revenue) Contracts/Grants/Project s, some queries <u>will need to be re-run</u> to make sure no new situations have occurred that need to be addressed!

Extra notes on Speedcharts/Task Profiles

Last date for requests for new FY18 speedcharts for FY18 for July 1st is <u>June 23rd</u>!
  ▪ Submit 100% speedcharts updates separately than splits
  ▪ If "replicated to Cashiering must have an account and allow extra time for reviewing by Division of Accounts
  ▪ If in-activating a speedchart – make sure the speedchart /task profile is not a default for an employee – run HCM query **TN_TL142A_EMPL_ACCTG_DEF**
  ▪ Can't submit until Project ID/Grant is in system
  ▪ Submit to Jennifer Lewis & Beverly Bean

Query **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** is a query that an agency can use on a regular basis (at least monthly) to identify SpeedCharts/Task Profiles that contain a Project ID that may no longer be valid due to the following situations:
  ▪ The Project Budget end date in Commitment Control is in the past
  ▪ The Project ID is used in a Task Profile but does not have a budget for salaries and benefits

A) If the error is that the End Date of the Project ID in Commitment Control (KK) has passed.

The agency task to resolve this situation is as follows:

1) Run query HCM query **TN_TL142A_EMPL_ACCTG_DEF** which returns the Timesheet defaults for each employee.
2) Check the results of the identified speedcharts from **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to see if any of them are the default speedcharts for any employee.
3) If the comparison shows no defaults, then the agency needs to decide to either send updates for the SpeedCharts identified below with error situations and either inactive them or update them with a correct Project ID – those requests need to be sent to Jennifer Lewis and Beverly Bean.
4) If the comparison shows that the particular speedcharts are defaults, the agency needs to submit default speedchart changes – those request need to be sent to Jennifer Lewis and Beverly Bean.
5) Or if the speedcharts need to remain active, the Project End Date will need to be extended. Currently the procedure is to submit a remedy ticket to Edison.
6) Once corrections have been made, the agency needs to re-run query **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to make sure all possible erroring situations with project IDs have been resolved.
7) The ultimate goal is that expenditure transactions with Project IDs can process without having errors and speedcharts/task profiles stay current.

B) If the error is that the query identifies the SpeedCharts/Task Profiles but the Project ID budget does not contain 70100 (Payroll) or 70200 (Fringe) in the project budget.

The agency task to resolve this situation is as follows:

1) Run query HCM query **TN_TL142A_EMPL_ACCTG_DEF** which returns the Timesheet defaults for each employee.
2) Check the results of the identified speedcharts from **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to see if it is the default speedcharts for any employee.
3) If the comparison shows no defaults, then the agency needs to decide to either send updates for the SpeedCharts identified below with error situations and either inactive them or update them with a correct Project ID – those requests need to be sent to Jennifer Lewis and Beverly Bean.
4) If the comparison shows that the particular speedcharts are defaults, the agency needs to submit default speedchart changes – those request need to be sent to Jennifer Lewis and Beverly Bean.
5) Or if the speedcharts need to remain active, the Project Budget needs to be adjusted to add zero dollar amounts on the project budget and finalized to allow for payroll and fringe transactions to process.
6) Or if the speedchart should NOT have been replicated to HCM (as a Task Profile) – resolve by sending an effective dated change to the speedchart to Jennifer Lewis and Beverly Bean.
7) Once corrections have been made, the agency needs to re-run query **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to make sure all possible erroring situations with project IDs have been resolved.
8) The ultimate goal is that expenditure transactions with Project IDs can process without having errors and speedcharts/task profiles stay current.