Department of Finance & Administration

MEMO

To: **Non-Profit, Local Government and University Subrecipients Submitting Invoices for Reimbursement for July 1, 2024 – June 30, 2025**

From: **Jennifer Brinkman, Director**
Office of Criminal Justice Programs

Digitally signed by Jennifer Brinkman
Date: 2025.06.06 10:37:19 -05'00'

Veronica Coleman, Fiscal Director
Office of Business and Finance

Digitally signed by Veronica Coleman
Date: 2025.06.06 13:00:17 -05'00'

Date: **June 6, 2025**

Subject: **Fiscal Year 2025 (July 1, 2024, through June 30, 2025) Year-End Closing – Invoices for Reimbursement**

[Non-Profit, Local Government and University Subrecipients Submitting Invoices for Reimbursement]

PLEASE READ THIS MEMORANDUM CAREFULLY. FAILURE TO ADHERE TO THESE INSTRUCTIONS WILL AFFECT YOUR FUNDING FOR ANY REMAINING FY25 INVOICE(S)**. PLEASE ENSURE THE PERSON WHO PREPARES THE OCJP INVOICE(S) FOR REIMBURSEMENT RECEIVES THIS MEMORANDUM.**

The State of Tennessee's fiscal year ends June 30th. This memorandum is to serve as a guide for helping your agency determine if the State needs to establish an accrual **for each of your contracts**.

Key Dates:

- Invoices submitted as of Monday, July 7, 2025, will process timely.
- Agencies submitting invoices after July 7, 2025, **MUST** submit an Accrued Liability form.
- Accrual forms must be submitted by July 14, 2025.
- Final invoices (all outstanding grant expenditures incurred **before** June 30, 2025, and not invoiced by July 7, 2025) **MUST** be submitted by August 11, 2025, ***NO EXCEPTIONS***

Key Notes:

- If your agency did not submit their final invoice for the year as of July 7, 2025, it is **required** that your agency submit an accrual form for estimated final expenses. If an accrual document is not submitted by the date outlined above the final invoice will not be processed.
- Accrual Documents should not include any amounts previously invoice.
- If you go over your accrual amount, it will be sent back to the agency for question and could take longer to process for payment.
- Agencies can only submit one June invoice which will be their final request for reimbursement for the FY ending June 30, 2025.

At this time, it is also your responsibility to **verify that your agency has received payment for all invoice reimbursement requests submitted during the year**. If you discover any payments not received, please email OBF.Grants@tn.gov

Please submit any other grant-related questions to Lori Robertson at Lori.Robertson@tn.gov or contact your OCJP Grant Program Manager.

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Accrual Document

What is an accrued liability? An accrued liability is an obligation to pay for an expense that has been incurred but not yet paid. The accrued liability form is a document that is required by the state for when an agency receives goods or services by June 30, 2025, but has not paid for them. The accrual form is the agency's best estimate of the amount the State will owe for expenditures your agency incurred for the period ending June 30, 2025. The amount included on the accrual form should not include any amount that has been previously invoiced to the State. **Do not enter the remaining balance of the contract as an accrual unless you reasonably believe that your agency is due that amount. Do not include any amount previously invoiced on the accrual document.**

The accrued liability amounts must be identified separately by your agency **for each contract with the State**.

Click on link below to fill out an Accrued Liability Form:
https://stateoftennessee.formstack.com/forms/accrued_liability_form

An email confirmation will be sent to the agency and Fiscal email once submitted.

XXX

Cc: OCJP Staff
OBF Staff