

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

All state agencies that receive federal assistance, either directly from the federal government, through another state agency, or through a third-party pass-through entity, must prepare a **Schedule of Expenditures of Federal Awards** (or SEFA) and/or a **Supplementary Information Schedule** (or SIS) for the year ended June 30, 2022. For the purposes of these instructions, the term “state agency” refers to:

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

The SEFA includes expenditures from federal assistance received directly from the federal government or through a third party (that is **not** another state agency).

The SIS includes **only** expenditures from federal assistance received through another state agency.

Federal assistance is not limited to cash assistance programs; it also includes non-financial assistance such as free rent, food commodities, donated property, or donated surplus property.

The SEFA has several reporting requirements that may require a single assistance listing to have several lines on the SEFA. The identification of these items is done through a yes/no (Y/N) system. If there are expenditures that meet both the yes and no requirement, they must be reported on separate lines. Several common items that may create additional SEFA lines are noted below and information on the exceptions can be found on the page numbers referenced.

1. Research and Development funds may need to be reported separately. ([Page 3-4](#))
2. If received from a third-party, each grantor must be reported on a separate line. ([Page 6](#))
3. Amounts passed through to a sub-recipient may need to be reported separately. ([Page 5](#) & [page 7-8](#))
4. Amounts received because of COVID emergency relief bills may need to be reported separately. ([Page 5](#).)
5. Non-financial assistance received needs to be reported on a separate line from cash assistance. ([Page 4](#))

Several programs have special reporting requirements. See [page 17-18](#) for more information.

NOTE – If your agency did not receive any federal assistance, either directly from the federal government, through another state agency, or through a third-party pass-through entity, during the year ended June 30, 2022, email Allen Bradley at allen.bradley@tn.gov and state in your email that: (1) your agency received no federal assistance during the year ended June 30, 2022, and (2) that your agency is not required to submit either a SEFA or SIS.

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I. Schedule of Expenditures of Federal Awards (SEFA)

A. **General SEFA Information** – The information to be included on the SEFA is detailed below. For an example of the SEFA, see **Exhibit 1** (Header tab) and **Exhibit 2** (CFDA tab).

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

The pre-formatted Excel file to be used in preparing the SEFA will be available for download in the Job Aids section of the Division of Accounts website. **The SEFA for FY22 must be prepared using the FY22 pre-formatted Excel file.** Do not change any formatting on the pre-formatted file.

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

- 1) Dates must be formatted as Date, mm/dd/yyyy.
- 2) Expenditure amounts must be formatted as Accounting, two decimal places, no symbol.
- 3) All other fields, including Assistance Listing numbers, must be formatted as Text.
- 4) Assistance Listing Description and Federal Agency Description columns auto-populate based on the ALN and do not need to be input by the preparer.

The font is set to Arial 9, and grant information should be listed on the ALN tab single-spaced beginning on Excel row 17.

B) SEFA File

1) **Header Tab** –

(a) **Entity Information** –

- (1) Entity – select your agency (either business unit or abbreviated name) from the drop-down list in cell A4.
- (2) State Grantee Agency – When your agency is selected in cell A4, this field should automatically populate in cell B4. This field is protected and read-only; if the agency name is incorrect, contact Allen Bradley.

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- (3) EIN – Enter your agency’s EIN(s) in this field. If your agency has multiple EINs, list them individually in separate rows in this column.
- (4) DUNS Number – Enter your agency’s DUNS Number(s) in this field. If your agency has multiple DUNS Numbers, list them individually in separate rows in this column.
- (5) UEI – Enter your agency’s Unique Entity Identifier(s) in this field. If your agency has multiple UEIs, list them individually in separate rows in this column.

(b) Contact Information –

- (1) Name – Enter the name of your agency’s contact person(s) in this field.
- (2) Email Address – Enter the email address of your agency’s contact person(s) in this field.
- (3) Phone – Enter the phone number(s), including area code, of your agency’s contact person(s) in this field. Include extension number(s) as applicable.

2) ALN Tab –

(a) Heading –

- (1) Entity – Select your agency (either the business unit or abbreviated name) from the drop-down list.
- (2) State Grantee Agency - When your agency is selected in the Entity field, this field should automatically populate. This field is protected and read-only; if the agency name is incorrect, contact Allen Bradley.
- (3) Validate Button – Clicking *Validate* will highlight cells according to the instructions in the first row.

(b) Grant Information –

- (1) **R & D** (Excel column B) – This column is used to indicate if the federal assistance is a Research and Development (R&D) grant. For each R&D grant, enter “Y” in this column; for all other grants, enter “N” in this column.

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

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NOTE – If “Y” is entered in this column, an other identifying number, if available, should be entered in the Other Identifying # column (see item #14 below).

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

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

- (2) **Cash** (Excel column C) – This column is used to indicate the type of assistance received. If the assistance is cash, enter “Y” in this column. If the assistance is other than cash, enter “N” in this column.
- (3) **Direct Assistance** (Excel column D) – This column is used to indicate the source of the federal assistance. If the assistance is received directly from the federal government, enter “Y” in this column. If the assistance is received from a third-party pass-through entity, enter “N” in this column. Federal assistance received through another state agency (as defined above) should not be reported on the SEFA and should instead be reported on the SIS.

NOTE – If “N” is entered in this column, the Grantor Override column (see item #11 below) and the Other Identifying # column (see item #14 below) will be highlighted as a reminder that these columns must be completed for pass-through grants.

- (4) **For Profit** (Excel column E) – This column is used to indicate whether the grantor is a for-profit entity or a non-profit entity. For all grants received directly from the federal government (where “Y” is entered in the Direct Assistance column), enter “N” in this column. For pass-through grants, if the pass-through entity is non-profit, enter “N” in this column; if the pass-through entity is for-profit, enter “Y” in this column.

NOTE – Colleges, universities, and other governments should be reported as non-profit entities.

- (5) **Loans** (Excel column F) – This column is used to indicate if the federal assistance involves loans or loan guarantees. If the assistance involves loans or loan guarantees, enter “Y” in this column. For all other grants, enter “N” in this column.

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- (6) **COVID Relief** (Excel column G) – This column is used to indicate if the federal assistance was funded under a COVID Emergency Act. If the assistance was funded under one of these acts, enter “Y” in this column. For all other grants, enter “N” in this column.
- (7) **Subrecipient** (Excel column H) – This column is used to indicate if the federal assistance was passed through to an outside subrecipient. For amounts that were passed through to an outside subrecipient, enter “Y” in this column. For all other grants, enter “N” in this column.

NOTE - See item #16 below for more information about the reporting of grants passed through to outside subrecipients on the SEFA.

- (8) **ALN** (Excel column I) – This column is used to indicate the Assistance Listing Number associated with the specific grant. The format for ALN numbers is xx.xxx. When the ALN number is entered in this column, the ALN Description column (Excel column J) and the Federal Agency Description column (Excel column L) should automatically populate.

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

NOTE – If “xx.9999” is entered in this column, the ALN Desc Override column (see item #9 below) and the Other Identifying # column (see item #14 below) will be highlighted as a reminder that these columns must be completed for grants with no ALN number.

NOTE – If a message box appears that says “This value doesn’t match the data validation restrictions defined for this cell”, verify that the ALN number is correct and re-enter it. If the message box appears again, contact Allen Bradley.

- (9) **ALN Description** (Excel column J) – This column is used to indicate the official program title as listed on Sam.gov. This column should automatically populate with the program title when a ALN is entered in the ALN column.

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

NOTE – This column is protected and read-only.

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- (10) **ALN Desc Override** (Excel column K) – This column is used to indicate the program title that should be used in place of the automatically-populated program title in the ALN Description column.

This column should be used only for grants with no ALN (“xx.9999” is entered in the ALN column), in which case a **clear** description of the federal award should be entered in this column. For all other grants, this column should be left blank.

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

NOTE – This column is protected and read-only.

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

NOTE – This column should be used only if “N” is entered in the Direct Assistance column (Excel column D).

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

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

- (15) **Other Identifying #** (Excel column P) – This column is used to indicate the specific award number assigned by the federal agency or pass-through entity. **This is not an internally-assigned number.** If no such number exists, enter “Unknown” in this column. If there is any uncertainty about the award number, contact the federal awarding agency or pass-through entity.

NOTE – This column **must** contain an other identifying number if the grant is received from a pass-through entity **and/or** the grant has no ALN. An other identifying number should also be entered in this column for each R&D grant, if available.

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- (16) **Expenditures** (Excel column Q) – This column is used for the amount of cash and noncash awards expended during the year ended June 30, 2022. The amounts in this column should be calculated using the **accrual** basis of accounting, NOT the **cash** basis. The amounts **should** include accrued liabilities established at June 30, 2022 but **should not** include FY22 payments of accrued liabilities established prior to July 1, 2021. Amounts in this column should be reduced by refunds of prior year expenditures received during FY22.

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

Formulas to calculate the total of this column are located at both the top and bottom of the Expenditures column (in cells Q1 and Q3016).

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

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

- (17) **Grants Passed Through to Subrecipients** – Per 2 CFR 200.510(b)(4) of the Uniform Guidance, grant amounts that were passed through to outside subrecipients are required to be reported on the SEFA separately. Keep the following in mind when reporting grant amounts passed through to outside subrecipients:

- (a) For assistance in determining whether a payee should be considered either an outside subrecipient or a contractor (vendor), click [here](#) for a helpful checklist on the Association of Government Accountants' website.
- (b) Edison query TN_GR06_V_SEFA_DETAILS has additional fields over the standard TN_GR06 that may be used to help identify amounts to be reported on the SEFA as passed through to subrecipients; because of its size and scope, this query should be scheduled.

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

1. Contract fields (Supplier Contract ID, Contract Vendor, Contract Type, Contract Description, Supplier Type);

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2. AP fields (AP Business Unit, Vendor, Voucher, Voucher Line).

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

1. Accrued liabilities (including prior year reversals);
2. Refunds of prior year expenditures (account 68012xxx);
3. Program income;
4. Reallocation journals.

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

However, if the other state agencies pass those amounts provided by your agency through to outside subrecipients, those amounts will need to be reported on your agency's SEFA separately as passed through to outside subrecipients. This information should be included on the other state agencies' SISs (see item II.B.2.i.4. below) and should be reconciled with your agency's accounting records. It is strongly encouraged to begin compiling and communicating this information with the other state agencies as early as possible.

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

(17) **Validate Button** – The Validate button is a tool to help ensure that all required information for each grant is included. Once all grant information has been entered (as described in items #1 through #17 above), click the yellow “Enable Content” button at the top of the worksheet; if a box opens that asks if you want to make this a trusted document, click Yes. Then click the Validate button. Rows with missing information will be highlighted in red in columns A, B, and/or C. The legend in the top left corner of the schedule describes which columns are missing information.

C) Reconciliations

Amounts reported on the SEFA **must** be reconciled with Edison query TN_GR06_SEFA_EXP and with the general ledger. All reconciling items must be clearly documented. Any federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration Policy 20 was granted, or

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noncash assistance was received) must be added to the SEFA and documented on the reconciliation as reconciling items between TN_GR06_SEFA_EXP and the general ledger.

For tips on reconciling the SEFA to TN_GR06_SEFA_EXP and the general ledger, refer to the FY22 Division of Accounts Grants Operational Closing Procedures, which can be downloaded from the Job Aids section of the Division of Accounts website.

A pre-formatted Excel reconciliation shell file, along with instructions, will be available for download in the Job Aids section of the Division of Accounts website. It is **recommended** that this shell file be used to document the SEFA reconciliations. For an example of a recommended format for completing and summarizing these reconciliations, see **Exhibit 4**.

If federal financial reports are required by the awarding federal agency, amounts reported on the SEFA **must** also be reconciled with federal financial reports. If federal financial reports are **not** required by the awarding federal agency, procedures for reconciling amounts reported on the SEFA to federal draws should be submitted to the Division of Accounts.

D) SEFA Checklist

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

- 1) Download the checklist file from the Job Aids section of the Division of Accounts website and save as an Excel file.
- 2) Enter the name of the agency in the space at the top of the checklist.
- 3) For each question, enter an “X” in the appropriate box (Yes, No, or N/A).
- 4) Save the completed checklist as an Excel file.

II) Supplementary Information Schedule (SIS)

- A) **General SIS Information** – The information to be included on the SIS is detailed below. For an example of the SIS, see **Exhibit 3**.

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

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A pre-formatted Excel spreadsheet to be used in preparing the SIS will be available for download in the Job Aids section of the Division of Accounts website. **The SIS for FY22 must be prepared using the FY22 pre-formatted Excel spreadsheet.** Do not change any formatting on the pre-formatted schedule.

The font on the pre-formatted schedule is Times New Roman, font size 7.5. The Expenditures/Issues column is formatted as Accounting, two decimal places, no symbol; all other columns are formatted as text.

Grant information should be listed single-spaced beginning on Excel row 15.

B) SIS File

1) **Heading** – Enter all heading information in Excel column C.

- (a) Agency/Institution Number/Code (C3) – Enter the business unit number of your state agency in this field.
- (b) Included College of Applied Technology Name(s) (C4-C6) – Leave these fields blank unless reporting on behalf of a TCAT.
- (c) Contact Person, Email Address, Telephone Number (C7-C9) – Enter the information for your agency’s contact person(s) in these fields.
- (d) Date Submitted (C10) – Enter the date the SIS is submitted to the Division of Accounts in this field.
- (e) Original or Revised (C11) – Enter either “Original” (for the original SIS) or “Revised” (for a subsequent revised SIS) in this field.

2) **Grant Information** –

- (a) **State Grantor Agency/Institution Number/Code** (Excel column B) – This column is used to indicate the business unit number or CU code of the state agency through which federal assistance was received. This field will auto-populate based on the information in Column C. If the value is not populating the formula can be overwritten. If unsure the agency’s business unit or CU code please consult the entity table included in the SIS.

NOTE – See item h. below for more information about the reporting of grants passed through to subrecipients on the SIS.

- (b) **State Grantor Agency/Institution Name** (Excel column C) – The name of the state agency should be input in this column. Note if the name shown in column C of the Entity table (included in the SIS shell) is used, Column B will autopopulate.

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- (c) **Program Name** (Excel column D) – This column is used to indicate the **official** Assistance Listing name (not the popular name) as shown on Sam.gov. Assistance Listing data can be downloaded or searched at [Sam.gov](https://www.sam.gov). Enter the **full** program name, even if the name is longer than the Excel column width.

For grants with no CFDA number, enter a **clear** description of the federal award in this column.

- (d) **Contract Period** (Excel columns E (Beginning) and F (End)) – These columns are used to indicate the beginning and ending dates of the grant or contract as specified by the other state agency. All dates should be formatted as **mm/dd/yy** (i.e., 10/01/17). For grants with no specific beginning and/or ending date(s), “Unknown” may be used in both columns.
- (e) **Assistance Listing #** (Excel column G) – This column is used to indicate the Assistance Listing number (ALN) associated with the specific grant. The ALN can be searched online at [Sam.gov](https://www.sam.gov). If the ALN is not available, “Unknown” may be used, but the unavailability of a ALN is relatively uncommon and should be verified with the other state agency.
- (f) **Contract #** (Excel column H) – This column is used to indicate the contract number from the agreement between your agency and the other state agency.
- (g) **Expenditures/Issues** (Excel column I) – This column is used for the amount of cash and noncash awards expended during the year ended June 30, 2022. The amounts in this column should be calculated using the **accrual** basis of accounting, NOT the **cash** basis. The amounts **should** include accrued liabilities established at June 30, 2022 but **should not** include FY22 payments of accrued liabilities established prior to July 1, 2021. Amounts in this column should be reduced by refunds of prior year expenditures received during FY22.

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

NOTE – All amounts should be entered as numbers (**not** as formulas or links to other cells or worksheets) rounded to two decimal places. This should be total expenditures less amounts passed through to subrecipients.

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

- (h) **Passthrough to Subrecipient** (Column J) – This column is for reporting the amount of the grant that was passed through to a subrecipient, if any. To assist

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with compliance with 2 CFR 200.510(b)(4) of the Uniform Guidance, grants that were passed through to outside subrecipients are required to be reported on the SIS separately. Keep the following in mind when reporting grant amounts passed through to outside subrecipients:

- (1) For assistance in determining whether a payee should be considered either an outside subrecipient or a contractor (vendor), click [here](#) for a helpful checklist on the Association of Government Accountants' website.
- (2) Edison query TN_PR101_PROJECT_COST_DETAIL may be used to help identify amounts to be reported on the SIS as passed through to outside subrecipients; this query should be scheduled. Thorough analysis of the transactions in this query will be required to identify amounts provided to outside subrecipients.

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

- (a) Accrued liabilities (including prior year reversals);
 - (b) Refunds of prior year expenditures (account 68012xxx);
 - (c) Program income;
 - (d) Reallocation journals.
- (3) Amounts passed through to outside subrecipients that are reported on the SIS should be reported by grant award and **not** by individual outside subrecipient.
 - (4) Amounts reported on your agency's SIS as being passed through to subrecipients **must also** be reported as passed through to subrecipients on the SEFA of the state agency(ies) from which your agency received the federal grant funds. Therefore, your agency's SIS **must** be shared with all state agencies from which your agency received federal grant funds. It is strongly encouraged to begin compiling and communicating this information with the other state agencies as early as possible.
- (i) **Total Expenditures/Issues** (Column K) – this column is the sum of columns I-J, Expenditures and passthrough to subrecipients.

C) Reconciliations

Amounts reported on the SIS **must** be reconciled with Edison query TN_GR06S_SEFA_SUPPL and with the general ledger. All reconciling items must be clearly documented. Any SIS reportable federal expenditures not accounted for using the Edison grant module (i.e., an exception to Finance and Administration

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Policy 20 was granted, or noncash assistance was received) must be included in the SIS and documented as reconciling items on the reconciliation between TN_GR06S_SEFA_SUPPL and the general ledger.

For tips on reconciling the SIS to TN_GR06S_SEFA_SUPPL and the general ledger, refer to the FY22 Division of Accounts Grants Operation Closing Procedures, which can be downloaded from the Job Aids section of the Division of Accounts website.

For an example of a recommended format for completing and summarizing these reconciliations by Edison project, see **Exhibit 5**; a pre-formatted spreadsheet, along with guidelines for completion, will be available for download in the Job Aids section of the Division of Accounts website.

III) Validation Form

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

- A) Download the validation form file from the Job Aids section of the Division of Accounts website and save as a Word file.
- B) Enter the agency's business unit in the box at the top of the form, and follow the instructions on the form for filling in the check boxes.
- C) After the check boxes have been filled in, print the form and write the name of the agency's fiscal officer and the date at the bottom of the form, and have the form signed by the fiscal officer him/herself (Not a designee).
- D) Scan the completed and signed form and save it as a pdf file.

IV) Submitting Schedules to the Division of Accounts

A) **Email a completed copy of your SIS to all state agencies from which federal grants were received (see II.B.2.i.4. above).** CC Allen Bradley on the emails to verify that the SIS was sent on time.

B) Submit Files to Allen Bradley via Annual Closing Tasklist (ACT)

Once the SEFA shell has been completed and validated, the files should be submitted to Allen Bradley. Files should be attached to the ACT task. If files are too large to be attached to the task, contact Allen Bradley to discuss a workaround.

- 1) **ACT Submission:** Multiple files can be added to an ACT tasklist item. Each file can be added via the File Upload feature. Once the proper file is selected click *Apply Changes* to add the attachment to the task. Once reopened the file should show as

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an attachment to the task and an additional file can be added. Please repeat this process until all the files below have been added.

- (a) SEFA Shell (Excel).
- (b) SEFA Reconciliations (Excel).
- (c) Completed SEFA checklist (Excel).
- (d) SIS (Excel, only one per agency).
- (e) SIS Reconciliations (Excel).
- (f) Validation Form (completed and signed by fiscal officer).
- (g) Any other supporting documentation (i.e., Policy 20 exception letters, etc.).

D) Do not submit paper copies or digital print outs.

V) **Revisions of Schedules**

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

- A) Notify the Division of Accounts immediately. A copy of the previously submitted SEFA and/or SIS will be emailed.
- B) On the revised SEFA file, on the ALN tab –
 - 1) For grants to be **added**, add them after the last grant on the schedule.
 - 2) For grants to be **changed**, make changes in the body of the schedule and highlight the changed cells. Please include a list of changes either in the email itself or as a separate attachment to the email.
 - 3) For grants to be **deleted**, zero out the expenditures and leave the line in the schedule. Do not delete the row itself.
- C) On the revised SIS –
 - 1) In the heading, enter the date of the revision and “Revised” in the appropriate rows.
 - 2) In cells or rows with information that has been **changed** or **added**, change the fill color to **yellow**.

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- 3) For any information that is to be **deleted**, delete **only** the data, then change the fill color in the now-empty cells or rows to **yellow**.
- D) Email the revised schedule(s) and support for the revision(s) to Allen Bradley as described above. Include in this email a list of grants that were changed in the revised SEFA file, if applicable.
- E) For a revised SIS, email a completed copy of your revised SIS only to the state agency(ies) from which the revised federal grant(s) was(were) received (see II.B.2.i.4. above).
- F) A revised validation form **must** also be submitted separately, as described above.

VI) Due Dates

The deadline for submitting the completed SIS and all required support to the Division of Accounts (and for sharing the completed SIS with applicable state agencies; see item II.B.2.i.4. above) is **Friday, September 9, 2021**.

To allow time for including information from completed SISs in the SEFA (as applicable), the deadline for submitting the completed SEFA, checklist, validation form, and all other required support is **Friday, September 16, 2022**.

VII) Questions

Direct any questions regarding these procedures to:

Allen Bradley– (615) 253-2222 – allen.bradley@tn.gov

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (SEFA) & SUPPLEMENTARY INFORMATION SCHEDULE (SIS)

VIII) Special Reporting Requirements

If your agency has one or more of the CFDA/Assistance Listing Numbers (ALN) below contact Allen Bradley for unique reporting requirements.

11.307 – Economic Adjustment Assistance – For Economic Development Administration Revolving Loan Fund reporting requirements see the compliance supplement (4-11.300-19, PDF 311. Contact Allen Bradley for additional information

11.611 – Hollings Manufacturing Extension Partnership – For information on reporting program income for this assistance listing number see the FY22 compliance supplement (4-11.611-9 or PDF 321). Contact Allen Bradley for additional information.

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

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

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93.498 – Provider Relief Funds have unique SEFA reporting guidance. The expenditures and lost revenues of Period 2 and Period 3 (July 1st, 2020 to June 30th, 2021) are to be included in the 2021 SEFA.

	Payment Received Period (Payments Exceeding \$10,000 in Aggregate Received)	Period of Availability	PRF Portal Reporting Time Period	Fiscal Year Ends (FYE) to include each PRF Period on the Schedule of Expenditures for Federal Awards (SEFA) Reporting
Period 1	April 10, 2020 to June 30, 2020	Jan 1, 2020 to June 30, 2021	July 1, 2021 to Sep 30, 2021	FYEs of June 30, 2021 to June 29, 2022
Period 2	July 1, 2020 to Dec 31, 2020	Jan 1, 2020 to Dec 31, 2021	Jan 1, 2022 to March 31, 2022	FYEs of Dec 31, 2021 to FYEs Dec 30, 2022.
Period 3	Jan 1, 2021 to June 30, 2021	Jan 1, 2020 to June 30, 2022	July 1, 2022 to Sep 30, 2022	FYEs of June 30, 2022 to June 29, 2023
Period 4	July 1, 2021 to Dec 31, 2021	Jan 1, 2020 to Dec 31, 2022	Jan 1, 2023 to March 31, 2023	FYEs of Dec 31, 2022 to FYEs June 29, 2023.
Period 5	Jan 1, 2022 to June 30, 2022	Jan 1, 2020 to June 30, 2023	July 1, 2023 to Sep 30, 2023	FYEs of June 30, 2023, See FY2023 Guidance.

Please refer to the FY22 Compliance Supplement for more detailed reporting requirements. 4-93.498-1 or PDF page 1392.