

Questions and Answers on SEFA & SIS Reporting FY21

Question 1) If the agency did not know what the Federal Notice of Grant Award number was when the Grant Award was entered into Edison; is it possible to add it on a later date?

Answer: Yes, a Federal Notice of Grant Award number or CFDA number can be added at any time after the initial Grant Award Profile has been created. Navigation: FSCM>Grants>Awards>Award Profile and enter your agency/business unit number and search by either the Award ID or the Project ID, any field with a box around the field can be updated and saved allowing the next query results to include this information.

Question 2) What would I need to do if after the journals to reallocate Project JV/AG/EX deadline has passed and the agency noticed that Federal revenue had been recognized on a STATE or INTERFED or INTERMATCH Activity?

Answer: Both of these situations would create reconciling items to the SEFA and/or SIS reporting. Because the SEFA pulls from the revenue recognized plus the YAE (Accrued Expenditures), the SEFA query results would need to be reduced because no FEDERAL expenditure had occurred with the STATE or INTERFED, or INTERMATCH Activity(s).

Question 3) What would be needed if I entered a Customer (revenue) Contract to the Federal sponsor, instead of a Tennessee State Agency, but had the Interdepartmental 68090 Rate Set and INTERFED as the Project ID's Activity?

Answer: Because the SIS report pulls only if the Sponsor of the Customer (revenue) Contract is a type "6" Customer, (a type "6" Customer is a State Agency); this would create a reconciling item to the SIS reporting. One would need to add the expenditure values to the query results of the SIS reporting.

Question 4) How does the agency adjust when there are 68012000 (Refund of Prior Year Federal Expenditures) values on the SEFA query results?

Answer: Because the 68012000 (Refund of Prior Year Federal Expenditures) reduces the Federal revenue and produces a negative draw/AR, this creates a reconciling difference when comparing the Federal expenditures to the amount produced in the SEFA query results.

Question 5) If the agency realizes that an unallowable expenditure has been expensed/charged to the Grant/Customer (revenue) Contract and has been drawn during the state year and has not re-allocated the unallowable expenditure off of the Project ID and FEDERAL activity, how is the SEFA affected?

Answer: The SEFA reporting needs to be reduced by the amount of the unallowable expenditure and a reconciling item noted. This would affect two state years of SEFA reporting if it was not recognized until after the journals to adjust Project has past and the correcting journal was done in the subsequent fiscal year.

Question 6) If my agency had results returned from the TN_GR06X_REV_EXP_IN_DIFF_YEAR does this affect SEFA reporting in only one year?

Answer: No, it would affect two state years of SEFA reporting. Expenditures would need to be added to the SEFA report in the state year that they occurred. Because the SEFA query pulls from the revenue recognized, the year in which the revenue recognition occurred, the value reported on the SEFA would need to be reduced.

Question 7) If my agency/business unit receives Federal dollars and they have a Policy 20 exception, meaning that the agency/business unit does not use the Edison functionality for Federal grant related transactions, how are the Federal expenditures recorded to the SEFA reporting?

Answer: The receipt of the Federal dollars would be a reconciling value which would need to be added to the SEFA reporting results.

Question 8) If my agency/business unit received Federal dollars in advance of any expenditures occurring when should the expenditures be reported on the SEFA reporting?

Answer: Generally, if the Federal funds are received in advance, the SEFA reporting of expenditures would be reportable on the SEFA as the direct costs are incurred.

Question 9) If my agency/business unit received Federal dollars and the agency/business unit recorded them as a direct journal does the receipt of those Federal dollars get reported on the SEFA when they are received?

Answer: Normally, yes, however for specific situations in which this occurs, the Division of Accounts should be notified when this occurs.

Question 10) How does PROGRAM INCOME affect the SEFA reporting?

Answer: The receipt of funds associated to a Project ID and the Activity of PROGRAMINC are normally used to reduce the next Federal draw and produce a debit amount to Federal revenue. This reduces the federal expenditures on the SEFA query and therefore, will need to be added back to the amount on the SEFA query when you are doing the reconciliation. This is applicable when the agency is using the deduction method in recording Program Income.

Question 11) I'm confused about accruals and how they affect the SEFA reporting, especially for subrecipients. Please make it clearer for me.

Answer: The agency/business unit needs to look at both the reversing YAE values for the prior state year and the 6/30 YAE values when it comes to subrecipient reporting. The agency/business unit can't just take the values from Accounts Payable transactions to come up with the subrecipient amount on for SEFA reporting. The agency would need to review the YAE reversing (credit amounts) in the current SEFA report and relate them to the voucher payments processed during the year to remove those values from the subrecipient amount. Additionally, the agency would need to evaluate and add where the accruals were for a subrecipient and add those to the subrecipient amount reported.

Question 12) If my agency realized that an Interdepartmental (IU) journal had not occurred for expenditures in a prior state year, does this affect the pass-through agency's SIS reporting?

Answer: Yes, if the secondary agency had not given the primary state agency/business unit a SIS report in the prior state year, then the secondary agency would need to report the entire amount in the current state year's SIS reporting.

Question 13) If my agency had expenditures in one state year, but the revenue was recognized in the following state year due to the transactions being recorded after the revenue recognition Edison sub-module closed (e.g. in the Cost Allocations for Period 991) how does this affect the SEFA?

Answer: The SEFA query pulls from the revenue recognized and the YAE expenditures in accruals. The expenditures are in one state year and the revenue recognized in the following state year. These expenditures would need to be added to the current year's SEFA and subtracted from the following year's SEFA.

Question 14) Are CARES/COVID expenditures to be recorded separately on the SEFA/SIS Reports?

Answer: Yes, there could be at least two separate lines, more if the CARES/COVID funds are related to sub-recipients.

Question 15) If an agency has programs which are operating under COVID funding, are they to be identified as COVID in the SEFA/SIS?

Answer: Yes

Question 16) If a grant end date has been extended, what date does the Agency use when recording the End Date on the SEFA reporting?

Answer: If a grant end date has been extended from an original end date with guidance from the Federal government, the end date for the SEFA should reflect that new end date.