

**STATE OF TENNESSEE
DEPARTMENT OF
FINANCE AND ADMINISTRATION
DIVISION OF ACCOUNTS
GRANTS OPERATIONAL
CLOSING PROCEDURES
FY 2024**

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.

**IMPORTANT
 DATES**

TASK	ACTION	WHEN	PAGE
1	Analyze and close open grant items in Accounts Receivable with dates prior to June	Ongoing	3
2	Analyze and close open On Account items in Accounts Receivable with dates prior to June	Ongoing	4
3	Identify and complete Customer (revenue) Contracts and Customer (revenue) Contract Amendments in a "Pending" status	Ongoing	4
4	Resolve Over-the-Limit (OLT) transactions	Ongoing	5
5	Identify and resolve errors in revenue recognition	Ongoing	5
6	Identify and resolve indirect cost (F&A) errors (For automated IDC processing only)	Ongoing	6
7	Review projects that are not associated with a Customer Contract	Ongoing	7
8	Review grant activity for Analysis Types that have been used incorrectly	Ongoing	7
9	Identify project journals that have not posted	06/17-& Ongoing	9
10	Evaluate transactions that have not billed	6/24 & Ongoing	12
11	Reconcile grants/project related Interdepartmental (IU) revenue with billings through May 31 st	due 6/24	15
12	New fiscal year begins	07/01	16
13	Last day for the creation and processing of Prepays associated to Customer/Contracts for deposits received in June or before	07/15	16
14	Edison sub-modules closed for FY24 except the Customer Contract Module (revenue recognition) and automated F&A (Indirect Cost) processing	07/15	16
15	Evaluate and resolve project/grant related journals in the system which have not been posted for FY24 due to budget errors and missing approvals	7/23	16
16	IU Entry deadline by creating Agency (7/31); Entry deadline by secondary Agency (8/2); Approvals by both Agencies (8/5); Accounts approvals (8/7)	7/31-8/7	16
17	Last day to enter miscellaneous JV/AG/EX journals to correct a FY24 Project/Grant transaction	8/5	17
18	Repeat Task #11 Reconcile Grants/Project related interunit (IU) revenue with billings through June 30 th	8/5	17
19	Perform Deferred/Advanced revenue analysis	8/8	17
20	Analyze Contra-grant related accounts for state year-end balancing and clear all errors on F&A (Indirect Cost) processing and INKIND Activity processing	8/3-8/6	18

21	Last day for agency approval of miscellaneous JV/AG/EX journals to correct a FY24 Project/Grant transaction	8/6	19
22	Last day for Division of Accounts approval of miscellaneous JV/AG/EX journals to correct a FY24 Project/Grant transaction	8/8	19
23	All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) Prepaids should be added to the Customer (Revenue) Contract(s) and processed	8/8	19
24	Customer (Revenue) Contract Module closes for FY24 (revenue recognition for FY24 will NOT occur AFTER this date)	8/9	19
25	F&A (Indirect Cost) automated processing for FY24 closes (stops processing for FY24)	8/9	20
26	Last day for temporary bills on TN_GR03 with FY24 accounting dates	8/9	20
27	Evaluate miscellaneous JV/AG/EX journals for FY24 Project/Grant transactions that were not approved and delete the journals	8/9	20
28	Create a "no Project" Journal (JV) to adjust for the Utilization (reduction of Deferred/Advanced) of zero-dollar billings for FY24 with billed dates in FY25	8/12	20
29	Notes on Speedcharts/Task Profiles relating to Grant Projects.	Ongoing	21

Task 1: Analyze and close 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.
 - C) Look for offsetting debit and credit invoice items which should be closed using maintenance worksheets.
 - D) **TN_AR04_MISC_DEPOSIT** can be used to determine if deposits have been recorded incorrectly as a direct journal as opposed to being applied to open items.
 - E) Ensure all deposits have been taken to the bank and recorded.
 - F) **TN_CM51_END_BALANCE** is used to reconcile the ACH to the deposits.
 - G) Ensure that an "on account" item does not exist to close an open invoice item by running query **TN_AR18B_OPEN_OA_ITEMS_GL_BAL** looking for same Customer/Sponsor transactions to offset open invoice items.
 - H) **TN_AR18C_ALL_OPEN_ITEMS_FD_SC** should be run monthly during the year or weekly at year-end to review and monitor accounts receivable items that have been billed.
 - I) **TN_AR18C_OPEN_INTERDEPT_ITEMS** is a query that identifies open invoice items related to Interdepartmental Sponsors/Customers that were likely created in error.

Task 2: Analyze and close 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 06/30/2024 **prior to the AR module closing (7/15)**. June billing transactions used to close OA items with maintenance worksheets should all be done with **June dates**.
- E) Documentation attached to the OA (On Account) credits should include the source of the funds, date of receipt of funds, and reason the amounts were put on the customer’s account.
- F) Analyze the deferred revenue account (35000700) monthly during the year and weekly at year-end.

Task 3: Identify and complete Customer (revenue) Contracts and Customer (revenue) Contract Amendments in a “Pending” status

Customer (revenue) Contracts will not bill or recognize revenue unless their status is “Active.” All steps should be taken to ensure that all Customer (revenue) Contracts 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) Complete the Customer (revenue) Contract
 - (1) Finish setting up the bill plan information
 - (2) Review rate set information for correct processing of revenue and billing
 - (3) Change the Customer (revenue) Contract status to “Active”
 - b) Complete the Award Profile
 - (1) Add the “Attributes” to the award profile
 - (2) Attach documentation to the award profile
 - c) Finalize the project budget
 - d) 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 on **TN_GR22_CONTRACTS_PENDING** to determine if any transactions occurred while in pending status.
- 4) Check Commitment Control for these projects to see if transactions occurred. Navigate to FSCM>Commitment Control> Review Budget Activities> Budgets Overview and review.
- 5) Run **TN_GR40_PENDING_AMENDMENTS** to identify Customer (revenue) Contracts that have a Contract amendment in a pending status.
- 6) Complete the Customer (revenue) Contract amendment.

- 7) If expenditure transactions have occurred or currently remain in OLT (Over the Contract Billing Limit), the agency needs to file an Edison Help Desk Case requesting that the Grant/Projects team run “PRICING.” Provide the following information: the BU, Project ID and accounting date range.

Task 4: Resolve any Over-the-Limit (OLT) transactions

Transactions that are OLT will not generate a bill or recognize revenue.

- 1) Run **TN_GR19_OLT_CHECK**.
- 2) If this query returns results, one of the four actions must be taken:
 - a) Determine if the Federal grant has additional funding available. If so, increase the billing limit by processing a contract amendment, and file an Edison Help Desk case for Edison Grants/Projects Team to run the “PRICING” process. The BU, Project ID, and accounting dates should be provided. Run query **TN_GR19A_OLT_DETAIL** to get detailed transactions of the OLT amount.
 - b) Determine if expenditure transactions need to be reallocated to a different grant/project. If allowable, use the details from **TN_GR19A_OLT_DETAIL** to create the reallocation journal. The **AG Source type journal** should be used if the reallocation journal lines net to zero by BU, Fund, Account, and the first five digits of the Department ID.
 - c) Determine if the expenditure transactions need to be moved to state expenditures. Use the details of query **TN_GR19A_OLT_DETAIL** to create the AG journal to reallocate the expenditures to the “State” Activity. Use analysis type of CGE for State Activity transactions (debits) and analysis type of GLE for Federal Activity transactions (credits).
 - d) Determine if the transactions need to be moved to state expenditures with no project information. 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 the same chartfield string but with NO project information or analysis type.

If OLT transactions are not timely addressed, there will be a difference in expenditures and revenue creating reconciling differences in SEFA reporting.

Task 5: Identify and resolve errors in revenue recognition

- Errors in revenue recognition will occur if the incorrect “Rate Set” has been selected on the contract/grant.

There are some ways to proactively identify errors:

- Use the Grant Entry template and checklist when entering new grants (see [Grant Job Aids \(tn.gov\)](https://www.tn.gov)).
- Review **TN_GR01_GRANT_PROJECT_LIST** after creating new grants looking for mis-matched Rate Sets to Sponsors and Project Activity(ies).
- Review **TN_GR27_RATE_SET_ERRORS** after the activation of new grants in Edison. This query will return an error value even if the Rate Set’s begin date is different from the start date of the grant.
- Review **TN_GR03** query daily for the “STATE” activity appearing (STATE activity should NOT appear on TN_GR03) with any transactions unless trying to correct a previous transaction which improperly billed.
- 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.

1) Identify and resolve revenue not been recorded to a CN journal.

TN_GR_A07A_REVENUE_NOT_CREATED returns values on the PREPAID utilization where the reduction of the prepaids 35XXXXXX account has not been created due to a chartfield value related to the prepaid being inactivated. For assistance on clearing these, please contact the Grant Accounting Manager (Division of Accounts).

Note: With the Utilization of Prepaids, there is one day difference between when revenue is recognized and the deferred account is adjusted. **TN_GR_A07A_REVENUE_NOT_CREATED** will pull those UTL lines that have not processed.

2) It is critical 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 is not resolved within the same state year the OLT occurred.
- Expenditures were processed after the Customer Contract module was closed.
- These can occur if your agency/business unit had allocations to process by the Edison team. The processing of these transactions are the last ones posted before the period closes.
- Expenditures occur and are priced, but the status of the Customer Contract is not “active” status until after the Customer Contract module closed for the state year.

Run query **TN_GR06X_REV_EXP_IN_DIFF_YEAR** for both FY24 and FY25.

This step is important when reconciling the Schedule of Expenditures of Federal Awards (SEFA) query to the GL. 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” from the expenditures along with the “YAE” accrued expenditures in LA journals.

System generated revenue is not posted in an adjusting period (991, 992, etc.). The revenue, however, will be generated and recorded in Period 12. Therefore, agencies can’t compare expenditures to revenue being generated by the system (via CN journals) in the adjusting periods (991, 992, etc.).

Highly recommend running this query for FY24 and FY25 to assist with SEFA reporting.

Task 6: Identify and resolve indirect cost (F&A) errors (for automated IDC processing only)

Automated indirect cost is produced in Edison during the nightly batch processes. If one SFA (analysis type) line item within the batch is in an error status for a business unit, none of the SFA rows for that business unit will be produced for that day until the error is cleared.

1) Run **TN_GR28_SFA_COM_CNTRL_ERRS** query.

Unit	Project	Activity	Account	Fund	Sum BU Amount	Excpn Type	Description	Ledger Grp	Contract	CONTRACT LINE	LIMIT_AMT_BIL
32701	EN721DOEFEDFACL	FEDERAL	89040000	20010	\$ 1,961.92	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	EN721DOEFEDFACL	1	\$ 27,639,175.97
32801	WRCGBOATLAWEN20	FEDERAL	89040000	20002	\$ 12,924.87	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	COASTGUARDB2020	1	\$ 1,708,716.00
32801	WRES23ADMANIS20	FEDERAL	89040000	20001	\$ 4,620.09	E2	No Budget Exists	PRJ_FDS_CH	ES23ENDGRSPEC20	1	\$ 303,485.74
32801	WRHUNTEDSEC1020	FEDERAL	89040000	20001	\$ 926.79	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	HUNTEDSEC102020	1	\$ 247,420.00

- 2) Run **TN_GR29_SFA_INTERACTIVE** query.
- 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:
- (i) E6 = Budget Date out of Bounds - The dates 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.
 - (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 is returned. If this error appears, notify the Edison Financials Grant/Projects team via Edison Help Desk case or Grant Accounting Manager, Division of Accounts
 - (iv) RF = Funded Rate Pct Not Found - This error is returned if a funded rate percentage is not defined on the Project Activity F&A Rate page. To correct, add Rate to the Project Activity.
 - (v) RI = Institution Rate Pct Not Found - This error is returned if an institution (BU) rate percentage is not defined on the Institution's F&A Rate page. To correct, file an Edison Help Desk case to add new effective dated F&A Rates to the Agency/Business Unit.

If you have the base transactions (that produced indirect cost) 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 automatically 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.

Task 7: Review projects not associated with a Customer Contract

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

Run either of the following queries:

- **TN_GR22A_PROJ_NOT_ON_CONTRACT**
- **TN_PR140_PROJECT_NOT_CONTRACT**

- 1) If you have a reporting project, it is valid for these to be returned on the query.
- 2) If other projects return that should be tied to a Customer Contract, revenue has not been recognized and nothing has billed for the transactions recorded against the projects. This would result in a misstatement of revenue.

Task 8: Review grant activity for Analysis Types that have been used incorrectly

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

- 1) **TN_GR23_ANL_TYPE_ABNORMAL** for the current state year. If nothing returns on the query, no abnormal situations exist.

Following is an example of an analysis type of “CGE” and activity of “FEDERAL”. This is an error and needs to be corrected with an AG journal voucher to change the analysis type from CGE to GLE (general ledger expenditure).

Unit	Contract	Rate Se	Project	Activity	Activity	An Typ	Account	Dept	Fund	Sum Amount
34501	VR_BASICFY22		68001 HSBASIC_22	FEDERAL	FED	CGE	70100001	3457001000	11000	\$ 1,920.70
34501	VR_BASICFY22		68001 HSBASIC_22	FEDERAL	FED	CGE	70100001	3457001100	11000	\$ (679.72)
34501	VR_BASICFY22		68001 HSBASIC_22	FEDERAL	FED	CGE	70100001	3457001200	11000	\$ (1,240.98)
34501	VR_BASICFY22		68001 HSBASIC_22	FEDERAL	FED	CGE	70102001	3457001000	11000	\$ 1,888.80
34501	VR_BASICFY22		68001 HSBASIC_22	FEDERAL	FED	CGE	70102001	3457001200	11000	\$ (1,888.80)

Note: It is common for recoveries and refunds to use an abnormal combination of Activity and Analysis Type. Research items returned on the query to ensure corrections are not reversed.

- 2) If the query returns results, the **TN_GR23A_JOURNAL_INQUIRY** or **TN_PR202_PROJECT_COST_DETAIL** should be run by Project ID to fix the mismatched situations.

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, both the error and correction return on **TN_GR23A_JOURNAL_INQUIRY**.

- 3) The combination of a STATE Activity and a GLE analysis type is invalid.
- 4) The combination of a FEDERAL activity and a CGE analysis type is invalid.
- 5) The combination of INTERFED and CGE is an invalid combination. INTERFED and INTERMATCH both should use GLE when entered on AG/EX/JV journals.
 - 6) 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.

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

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

- 1) **TN_GR24A_REV_WRONG_ACTIVITY** and identify Customer Contracts which have revenue recognized for a nonbillable Activity (DEFAULT, DONATIONS, INKIND, PROGRAMINC, STATE, STATEOTHER, OTHERSTATE, INTERFED, INTERMATCH, NONGOV, and LUSTTRUST). Analyze the results and make corrections with

journals. Pay special attention if entries to the projects are crossing state years because different accounting may be needed in the reallocation journal.

Notes: If the amount balances to \$0 for the STATE activity, the error has been corrected within the same fiscal year. PROGRAMINC is valid providing the Program Income should reduce the Federal draw as per Federal guidance.

1	TN_GR24A_REV_WRONG_ACTIVITY	Ran in May 2022 with a begin date of 7/1/2021			
2					
3	Sum of Amoun				
4	PC Bus Unit	Contract	Project	Activity	Total
5	31701	19CAHTN001	FA19CAHA	STATE	\$0.00
6		2020 FAMILY VIOLENCE	FAFVS20A	STATE	\$0.00
7		2021 FAMILY VIOLENCE	FAFVS21A	STATE	\$0.00
8	32701	ENFY20FY23LBP	ENFY20FY23LBP	PROGRAMINC	\$62,080.00
9	33501	CI33503FPSG2018	CI33503FPSG2018	STATE	\$0.00
10		CI33503FPSG2019	CI33503FPSG2019	STATE	\$0.00
11	33701	OSHA CONSULTATIONFY2	LW821CONSRVCS21	STATE	\$0.00
12		OSHA STATE PLANFY21	LW823TOSHPRGM21	STATE	\$0.00
13		UNEMPINSURFF20	LW210UIADMIN020	PROGRAMINC	-\$75,465.83
14		UNEMPINSURFF21	LW210UIADMIN021	PROGRAMINC	-\$42,492.10
15		UNEMPINSURFF22	LW210UIADMIN022	PROGRAMINC	\$0.00
16	34101	FY2018 EMPGAWARD	MITEMPG050F2018	STATE	\$0.00
17		FY2019 EMPGAWARD	MITEMPG050F2019	STATE	\$0.00
18		FY2020 EMPGAWARD	MITEMPG050F2020	STATE	\$0.00
19		MISRMAN050F2021	MISRMAN050F2021	STATE	\$11,247.63
20		MISRMAN075F2022	MISRMAN075F2022	STATE	\$0.01

Task 9: Identify project journals that have not posted

- 1) Run query: **TN_GR20A_JRNL_NOT_POST_GR**

Unit	Journal IE	Date	Budget Status	N=None,G=Pending,P=Appr to Post	Project	Activity	An Type	AG	EX	IU	JV	MU
31602	4060319	5/9/2022	V	G	ADSAIL	FEDERAL	GLE		\$-1,760.66			
					ADSTTCADADM2022	STATE	CGE		\$1,760.66			
	4062538	5/11/2022	V	G	ADIICTCADADM21	FEDERAL	GLE					\$453.75
					ADSTTCADADM2022	STATE	CGE					\$371.25
					(blank)	(blank)	(blank)					-\$825.00
	4066307	5/16/2022	V	G	ADCOVIDADRC22	FEDERAL	GLE		\$2,409.00			
					ADIDDHSSNAP21	INTERFED	GLE		\$20,534.05			
					ADIIIC2CAADAD21	FEDERAL	GLE		-\$12,124.00			
					ADIIIC2CAHDM21	FEDERAL	GLE		-\$1,159.35			
					ADIICTCADADM20	FEDERAL	GLE		\$5,533.20			
					ADIIIECAFCS21	FEDERAL	GLE		-\$20,105.58			
					ADLIFESPANRES21	FEDERAL	GLE		-\$10,945.00			
					ADMIPPAMIAA21	FEDERAL	GLE		\$16,314.71			
					ADMIPPAMIDR21	FEDERAL	GLE		-\$215.59			
					ADMIPPAMISH21	FEDERAL	GLE		-\$984.25			
					ADSTTCADADM2021	STATE	CGE		\$742.81			
	4071443	5/31/2022	V	N	ADIICTCADADM21	FEDERAL	GLE					\$225.04
					ADSTTCADADM2022	STATE	CGE					-\$275.04
					(blank)	(blank)	(blank)					-\$500.08

- 2) Make sure date prompts 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 “2024.”

Unit	Journal ID	Date	Budget	Ledger Grp	Excpn Type	Fund	Accoun	Dept	Progra	Project	Activity
32701	4069819	5/19/2022	Error	ALOTCAT_PR	Exceeds Budget Tolerance	11000		2	32714		
32901	4071489	5/20/2022	Error	NONDEPTREV	No Budget Exists	11000	67100	32901			
33701	4071470	5/20/2022	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				LWP605STATEFY13	
33901	4071419	5/20/2022	Error	ALOTCAT_PR	Exceeds Budget Tolerance	11000		2	33912		
34101	4069833	5/17/2022	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				MISRMAN100F2022	
34501	CASWQ35Y22	5/20/2022	Error	PRJ_FDS_CH	No Budget Exists	11000	89040			HSSFSP_SAE_22	FEDERAL
34800	4067344	5/17/2022	Error	PRJ_FDS_CH	No Budget Exists	11000	70200			BITHSOFLUID2022	INTERFED
34800	4071480	5/20/2022	Error	PRJ_OVR_PR	Exceeds Budget Tolerance	11000				BIANTHEROINX18	
40100	CN04072840	5/11/2022	Error	PROGRAMREV	No Budget Exists	21000	68050		21Z46E		

- If the budget error is “No Budget Exists” for a specific budget item, i.e. 70100 & 70200 (Labor & Fringe), on the Ledger Group PRJ_FDS_CH (the budget item level of the project), this budget item should be added to the grant project budget, providing it is an allowable cost to the grant. To prevent the processing error, run **TN_GL60PE_SPDCHRTS_PROJ_ERRORS**. This query would have reflected an error on the Project ID because a speedchart had been replicated to HCM as a Task Profile when the Project’s budget did not have the budget items of 70100 and 70200 (Payroll & Fringe).

Even if the needed budget item(s) are added to the project budget and finalized, the journal would still fail budget checking **if the Project Accounting Date is not changed to prior to** the transaction accounting date.

- If the budget error is “No Budget Exists” on the PRJ_OVR_PR (the overall budget for the Project ID), the Grant Project budget has not been sent to Commitment Control. The Project budget needs to be finalized which sends the budget to the Commitment Control tables.
- Budget error, “Exceeds budget tolerance” exists on the PRJ_OVR_PR ledger group. This error can be corrected by the agency/business unit increasing the project budget, **if allowable**, or by reallocating expenditures off the Project.
- Budget error, “Date out of Bounds,” could be corrected by extending the end date, provided the extended date is within the Period of Performance.

Following is an example of a Project ID having a budget error on the object code/budget item and what would need to occur:

Journal error shows the following:

GL Journal Exceptions | Line Exceptions

Business Unit: 34800 | Journal ID: 004087344 | Journal Date: 05/17/2022

Exception Type: Error | Override Transaction: | More Budgets Exist:

Maximum Rows: 100 | Search | Advanced Budget Criteria

Budgets with Exceptions

Details	Business Unit	Ledger Group	Exception*	More Detail	Override Budget	Transfer	Fund	Account	PC Bus Unit	Project	Activity*	Budget F
1	34800	PRJ_FDS_CH	No Budget Exists	More Detail	<input type="checkbox"/>	Go To ...	11000	70200	34800	BITHSOFLUID2022	INTERFED	ALL
2	34800	PRJ_FDS_CH	No Budget Exists	More Detail	<input type="checkbox"/>	Go To ...	11000	70200	34800	BITHSOFLUID2022	INTERFED	ALL

Add the budget item to the Budget Detail:

Budget Detail

Project: BITHSOFLUID2022 | FY22 THSO Oral Fluid

Budget Period: 1 | Begin Date: 10/01/2021 | End Date: 12/30/2022 | Finalize | Process Monitor

Project Budget Summary

Cost Share Direct: \$0.00 | Currency: USD | Total Budget: \$22,480.00

Sponsor Budget: \$22,480.00 | Security Status: None

Budget Amounts for Period

1-9 of 9 | View

General | Project Detail | Commitment Control Detail | Grants Detail

Budget Item	Fund	Department	Account	Location CF	Activity	Analysis Type	Amount**
LABOR_SALARY	11000	34800	70100	19000	INTERFED	BUD	9,918.00
FRINGE	11000	34800	70200	19000	INTERFED	BUD	0.00
SUPPLIES	11000	34800	70900	19000	INTERFED	BUD	5,000.00
F&A_COSTS	11000	34800	89040	19000	INTERFED	BUD	2,154.00
TRAVEL	11000	34800	70300	19000	INTERFED	BUD	1,909.00
F&A_COSTS	11000	34800	89040	19000	INTERFED	BUD	1,854.00

Click on the Project Detail tab/page and scroll over to the Accounting Date and change it to a date prior to the general ledger journal date before finalizing because the current date defaults into Commitment Control. According to Commitment Control, a JV/EX/AG journal dated before the Accounting Date on the Project budget will fail budget checking.

Budget Amounts for Period

1-9 of 9 | View All

General | Project Detail | Commitment Control Detail | Grants Detail

Budget Item	Fund	Department	Account	Location CF	Activity	Analysis Type	Accounting Date
LABOR_SALARY	11000	34800	70100	19000	INTERFED	BUD	11/02/2021
FRINGE	11000	34800	70200	19000	INTERFED	BUD	05/23/2022

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



- 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.

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

Task 10: 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)
 - iii) DEF = deferred – query gives the date the individual line has been deferred to as the billed date and is the date the deferred transactions will re-appear on the TN_GR03 query
 - 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
 - e) GL Distribution Status of Revenue Recognition
 - i) **C** = Revenue processing has not yet occurred
 - ii) **Generated** = Revenue accounting lines have been created but not yet posted to GL
 - iii) **Distributed** = Revenue has been recognized and posted to GL
 - iv) **Ignored** = Revenue will not be recognized
 - v) **None** = Revenue has not been recognized
 - vi) **S** = Revenue is in process
- 3) Create a Pivot Table with the Contract, Contract Status, and Contr Proc Stat to help identify any Customer Contracts that are not Active. The Contract Status must be active for transactions to bill and revenue to be recognized.

Sum of Transaction Amount		
Contract	Contr Status	Contr Proc Stat
HAVA101MATCH	ACTIVE	Active
HAVA101MATCH2020	ACTIVE	Active
HAVA101MATCHCOVID	ACTIVE	Active
LSTA2021	ACTIVE	Active
LSTAARPA	ACTIVE	Active
NHPRC21	ACTIVE	Active
NHPRCCE	ACTIVE	Active
SEC251	ACTIVE	Active
SSDIDDXARPA2021	ACTIVE	Active

- 4) Create Pivot Table with “Contract” as the row labels, “Billing Status” as column label and amount as the value. The Billing Worksheet amounts should equal the value on TN_GR03_BILLING_DETAIL query by project ID. If they do not, proceed to #5.

TN_GR03		TN_GR20			
Sum of Billing Amount	Billing Code	Sum of Transaction Amount			Billing Status
Contract	BIL	Contract	Contr Status	Contr Proc Stat	Billing Worksheet
HAVA101MATCH	\$91,829.40	HAVA101MATCH	ACTIVE	Active	\$91,829.40
HAVA101MATCH2020	\$23,850.85	HAVA101MATCH2020	ACTIVE	Active	\$23,850.85
HAVA101MATCHCOVID	\$686,794.20	HAVA101MATCHCOVID	ACTIVE	Active	\$686,794.20
LSTA2021	\$956,540.16	LSTA2021	ACTIVE	Active	\$956,540.16
LSTAARPA	\$876,073.56	LSTAARPA	ACTIVE	Active	\$876,073.56
NHPRC21	\$8,035.23	NHPRC21	ACTIVE	Active	\$8,035.23
NHPRCCE	\$22,049.54	NHPRCCE	ACTIVE	Active	\$22,049.54
SEC251	\$262,032.08	SEC251	ACTIVE	Active	\$262,032.08
SSDIDDXARPA2021	\$13,606.15	SSDIDDXARPA2021	ACTIVE	Active	\$13,606.15
Grand Total	\$2,940,811.17	Grand Total			\$2,940,811.17

- 5) Comparing the TN_GR03_BILLING_DETAIL to the TN_GR20_UNBILLED_TRANS_DETAILS will uncover any situations where Pricing may need to be rerun for certain transactions. If such transactions are identified, file an Edison Help Desk case to FSCM Grants/Projects team to request pricing be run. Provide the BU, Project ID, and “Acctg (Accounting) Date” range (from and to dates). Task #4 should be referenced to address OLT’s.

3	Sum of Transac	Billing Status				
4	Business Un	Billing An Type	Acctg Date	Billing Worksheet	Priced	Unbillable/Non-billable
5	31701	BIL	12/15/2021	\$85.96		
6	31701	BIL	12/20/2021	-\$181.46		
7	31701	BIL	12/31/2021	-\$2,384.63		
8	31701	BIL	1/25/2022	\$11.69		
9	31701	BIL	1/28/2022	\$0.00		
10	31701	BIL	1/31/2022	\$155.66		
11	31701	BIL	2/23/2022	-\$2,525.48		
12	31701	BIL	2/25/2022	\$11.69		
13	31701	BIL	2/28/2022	-\$10,846.56		
14	31701	BIL	3/15/2022	\$297.89		
15	31701	BIL	3/25/2022	\$11.69		
16	31701	BIL	3/30/2022	-\$9,833.91		
17	31701	BIL	3/31/2022	-\$2,432.00		
18	31701	BIL	4/12/2022	-\$5,475.32		
19	31701	BIL	4/15/2022	\$230.98		
20	31701	BIL	4/21/2022	-\$9,489.02		
21	31701	BIL	4/25/2022	\$1,425.90		
22	31701	BIL	4/30/2022	-\$73,888.53		
23	31701	BIL	5/3/2022			-\$380.81
24	31701	BIL	5/16/2022	\$38,748.13		
25	31701	BIL	5/18/2022	\$225,652.75		
26	31701	BIL	5/23/2022	\$3,250.60		
27	31701	BIL	5/25/2022		\$2,857.85	
28	31701	BIL	5/31/2022		\$13,680.00	
29	31701	DEF	3/31/2022	-\$0.04		
30	31701	OLT	4/30/2022		\$170,368.32	
31	31701	OLT	5/5/2022		\$45,533.25	
32	31701	OLT	5/18/2022		\$118,849.05	
33	31701	OLT	5/25/2022		\$2,652.77	
34	Grand Total			\$152,825.99	\$353,941.24	-\$380.81

Another reason for a difference is future dated transaction being priced, but not eligible to be billed. Lines 27 & 28 transactions from MU journals have future accounting dates of 5/25/22 and 5/31/22 show as "Priced," but will not appear on the TN_GR03 Billing Worksheet until later.

- 6) Create a 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) C = Revenue processing has not yet occurred – this is caused by a Customer (revenue) Contract not being made active or an OLT transaction in billing.
 - ii) Generated = Revenue accounting lines have been created but not yet posted to GL – this is caused by a CN journal having a budget error.
 - iii) Distributed = Revenue has been recognized and posted to GL
 - iv) Ignored = Revenue will not be recognized – this is caused by a Customer (revenue) Contract’s processing status being changed to cancelled or superseded or an Interdepartmental Project ID and Customer (revenue) Contract where revenue is not recognized until the IU journal is done.
 - v) None = Revenue has not been recognized
 - vi) S = Revenue is in process

Note: If an agency/business unit has deferred on the line level of the billing, which is not recommended by the Division of Accounts, the Bill Date on the TN_GR20_UNBILLED_TRANS_DETAILS query identifies the deferred date on the existing "DEF" analysis types. The transactions which are in a DEF status will return to the TN_GR03 query after the "DEF Bill Date." It is most important that an agency at year-end not defer any billings past the 6/30 date.

Following is an example of the "DEF" (deferred) transactions having a "Bill Date:"

Contract	Billing An Type	Bill Date	Acctg Date	Billing Worksheet
DISASTER 4514	DEF	5/18/2022	5/4/2022	\$45,241.63
	DEF	5/18/2022	5/9/2022	\$5,625.71
	DEF	5/23/2022	5/9/2022	\$37,231.97
	DEF	5/23/2022	5/10/2022	\$151,562.50
DISASTER 4514 Total				\$239,661.81
FY2020EMPGAWARD	DEF	5/18/2022	5/2/2022	\$186.54
	DEF	5/18/2022	5/3/2022	\$2,875.00
	DEF	5/18/2022	5/9/2022	\$368.63
	DEF	5/18/2022	5/12/2022	\$2,142.50
	DEF	5/18/2022	5/13/2022	\$527.30
FY2020EMPGAWARD Total				\$6,099.97

Identify transactions which have not priced

- 1) Run Query: TN_GR_A09_EXP_NOT_PRICED
- 2) When transactions have not priced – not appearing on TN_GR20 Unbilled Transactions or TN_GR03, notify the Grant Accounting Manager (Division of Accounts) along with filing an Edison Help Desk ticket to the Edison FSCM Projects/Grants team. These transactions will appear as expenditures on the TN_PR101 or on a GL query but will not bill.

Identify transactions which have not processed through to the TN GR03 query related to Capital Projects

- 1) Run Query: TN_GR22B_PRJ_WO_AWARD_OR_CONTR

- 2) When Projects are created through the “Bluebird” method – meaning the project ID was created before the Customer (revenue) Contract or Award Profile was created; normally these are Capital Projects. There are additional steps that must be taken to bring those transactions through to process on the TN_GR03 query.

Step 1. The Customer (revenue) Contract needs to be created.

Step 2. The Grant Award Profile needs to be created and completed.

This query is designed to identify related Projects when these two steps have not been completed. Transactions would appear on the TN_GR20 query if Step 1 (create the Customer Contract) has been done, but will not appear on the TN_GR03 query until Step 2 (create & complete the Award Profile) has been completed.

Task 11: Reconcile grant/project related Interdepartmental (IU) revenue with billings through May 31st

- 1) Run Query: **TN_GR04_INTERDEPT_AR** for periods 1 through 11 after period 11 has closed.
- 2) Analyze the results of query **TN_GR04_INTERDEPT_AR**.

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

- i) For the 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.

Following is an example of results of query TN_GR04_INTEDEPT_AR at a point in time when for BU/Agency 34800. Lines that do not net to \$0 need to be addressed.

Sum of Sum Amount			Analysis Type		
Contract (Grant)	Project	Activity	BLD	IUR	Grand Total
21AV	CSACCESSVISIT21	INTERFED	\$84,512.54	-\$84,512.54	\$0.00
22AV	CSACCESSVISIT22	INTERFED	\$56,491.43	-\$56,491.43	\$0.00
CSAOCJAGBUS	CSAOCJAGBUS	INTERFED	\$144,895.54	-\$144,895.54	\$0.00
CSAOCOCJPTSMS2	CSAOCOCJPTSMS22	INTERMATCH	\$67,612.50	-\$67,612.50	\$0.00
CSCARESCRF30227	CSCARESCRF30227	INTERFED	\$67,252.51	-\$67,252.51	\$0.00
CSMAGISTRATESVC1	CSMAGISTRATESVC	INTERFED	\$1,484,470.99	-\$1,336,360.26	\$148,110.73
CSNCHIPEFILE	CSNCHIPEFILE	INTERFED	\$165,412.00	-\$165,412.00	\$0.00
Grand Total			\$2,070,647.51	-\$1,922,536.78	\$148,110.73

The **TN_GR20_JRNLs_NOT_POST**, **TN_PR202_ALL_TRANSACTIONS**, **TN_GR05_BLD_TRANS_BY_CONTRACT**, or **TN_PR101_PROJECT_COST_DETAIL** queries can help identify the differences. The Billing history can also be used.

Navigation: FSCM> Customer Contracts> Create and Amend> Define Contract General Information and enter BU and Contract/Grant and search.

When the Customer (revenue) 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 is INTERFED.

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 correcting journal, the BLD amount would equal combined IUR and GLR values.

For the contract/grants/projects that do NOT equal (BLD \neq 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 should be entered by the closing date.

Task 12: New fiscal 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!! ALL PROJECT JOURNALS DONE IN ADJUSTMENT PERIODS (991, 992, 993, 994, etc.) NEED TO BE DATED 6/30/2024!

Task 13: Last day for the creation and processing of Prepays associated to Customer/Contracts for deposits received in June or before – Mon, July 15th

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

- Contact the Grant Accounting Manager (Division of Accounts) for assistance, if needed.

Task 14: Edison submodules closed for FY24 except the Customer Contract module (revenue recognition) and automated F&A (Indirect Cost) processing – Mon, July 15th

Note: System generated Revenue recognition for transactions in the adjusting periods is recognized in Period 12 not in the adjusting periods (991, 992, 993, 994, etc).

Task 15: Evaluate and resolve project/grant related journals in the system which have not been posted for FY24 looking for budget errors and missing approvals. (See Task 9). If not able to resolve before period 12 closes (Wed, July 24th), move journals to period 991.

Task 16: Interdepartmental (IU) Journal Dates

07/31 – Last day for entry of IU journals by creating Agency

08/02 – Last day for entry and submission by secondary Agency on IU journals

08/05 – Approvals by creating agency and secondary agency on IU journals related to Projects

08/07 – Approvals of IU journals by Accounts

It is helpful to begin the IU Header description with “Billing (agency’s five-digit number)” and include the name and phone number of the creator of the IU journal.

Task 17: Last day of entry of miscellaneous JV/AG/EX journals to correct a FY24 Projects/Grant transaction – Mon, Aug 5th

No project related General Ledger journals (whether they are JV’s, AG’s, or EX’s) should be entered in Edison for state fiscal year 2024 after Monday, August 5, 2024.

Task 18: Repeat Task #11 – Reconcile Grants/Project related interunit (IU) revenue with billings through June 30th

Task 19: Perform Deferred/Advanced Revenue analysis.

- 1) Run **TN_GL048_TRIAL_BALANCE**. It is recommended to use the 3500% (percent sign – wildcard) in the account field and only get the values you need.
- 2) Analyze the trial balance. The normal balance for Deferred/Advanced Revenue is a credit and any debit amounts could indicate error(s).
- 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.

Run the query for each period that has been closed and combine results into one spreadsheet.
- 4) Analyze the results **TN_GL66_LIABILITY_ENTRIES_PD**.
 - a) The CN Journals are the revenue recognition and utilization of the Deferred/Advanced revenue accounts.
 - b) The AL journals are the interest being allocated to the Deferred/Advanced revenue accounts.
 - c) 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 and has not been conversion closed by Edison.

Periods “1” through “12” should be analyzed in advance and subsequent periods added to the spreadsheet after each period is closed.

- 5) Create 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.

Year	2022				
Sum of Sum An	Account				
GL Bus Unit	Fund	89035000	89040000	Grand Total	
32501	11000	-\$409,675.12	\$409,675.12	\$0.00	
32501 Total		-\$409,675.12	\$409,675.12	\$0.00	
32701	11000	-\$2,070,061.29	\$2,070,061.29	\$0.00	
	20007	-\$67,502.34	\$67,502.34	\$0.00	
	20010	-\$173,073.37	\$173,073.37	\$0.00	
	20016	-\$108,045.52	\$108,045.52	\$0.00	
32701 Total		-\$2,418,682.52	\$2,418,682.52	\$0.00	

The second IDC query, **TN_GR_A13_IDC_NOT_IN_BALANCE**, will return any values by projects which are not in balance.

- 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.

Below is an example of **TN_GR_A13_89300000_VS_89301000**:

GL Bus Unit	Journal ID	Jrnl Date	Jrnl Status	Budget Status	Sys Source	Account	Dept ID	Fund	Project	Sum Amount	Year
31614	21INKIND04	10/1/2021	P	V	GL JE Page	89300000	3161400001	11000	DDDD19000000019	\$ 27,705.44	2022
31614	21INKIND04	10/1/2021	P	V	GL JE Page	89301000	3161400001	11000	DDDD19000000019	\$ (27,705.44)	2022
31614	21INKIND04	10/1/2021	P	V	GL JE Page	89300000	3161400001	11000	DDDD20000000020	\$ 133,032.08	2022
31614	21INKIND04	10/1/2021	P	V	GL JE Page	89301000	3161400001	11000	DDDD20000000020	\$ (133,032.08)	2022

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 by Fund for the year.

Sum of Sum An	Account				
GL Bus Unit	Year	Fund	89300000	89301000	Grand Total
31614	2022	11000	\$734,601.85	-\$734,601.85	\$0.00
Grand Total			\$734,601.85	-\$734,601.85	\$0.00

Task 21: Last day for agency approval of miscellaneous JV/AG/EX journals to correct a FY24 Project/Grant transaction – Tues, Aug 6th

Task 22: Last day for Division of Accounts approvals of miscellaneous JV/AG/EX journals to correct a FY24 Project/Grant transaction – Thurs, Aug 8th

Task 23: All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) prepaids should be added to the Customer (revenue) Contract(s) and processed

- Don't forget about Prepaids created for interest earned on deferred/advanced revenue accounts.
- Conversion close of interest related to immediate prepaids must be done by Edison Financials.

Task 24: Customer (revenue) Contracts module closed for FY24 (revenue recognition for FY24 will NOT occur after this date) – Fri, Aug 9th

Task 25: F&A (indirect Cost) automated processing for FY24 closed (processing stops for FY24) – Fri, Aug 9th

Task 26: Last day for temporary bills on TN_GR03 with 2024 accounting dates – Fri, Aug 9th

Task 27: Evaluate miscellaneous JV/AG/EX journals for FY24 Project/Grant transactions that were not approved and delete the journals

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

If the journals are material to an agency’s closing contact Michelle Earhart and Tracy Brown for instruction.

Task 28: Create a “no project” journal (JV) to adjust for the Utilization (reduction of Deferred/Advanced) of zero-dollar billings for FY24 with billed dates in FY25

Special notes:

- Make sure all zero-dollar invoices with transactional source June accounting dates have been processed.
 - Be sure you have included the 35XXXXXX or 351XXXXX activity in the 6/30/2024 quarterly reconciliations if the “no project” journal has not been posted to the general ledger by the reconciliation due date (45 days past quarter end).
- 1) Run query **TN_GR_A06_UTL_IN_NEXT_FY**
 - 2) Create no project journal to adjust for the utilization (reduction of Deferred/Advanced) for FY24 with billed dates in FY25.
 - 3) Additional documentation needed for the journals should include the CN journals in the new state year where the utilization occurred (these journals can be found by looking up the CN journal(s) for the billed date(s) after 6/30 with a Journal description of “CN Grants.”

Business Unit	Journal ID	Journal Date	Journal UnPost Sequence	Document Sequence Number	Line Business Unit	Journal Header Status	Budget Checking Header Status	Ledger Group	Source	Currency Code	Journal Total Lines	Journal Total Debits	Journal Net Statistical Units	Journal Description
34101	CN03808505	07/12/2021	0	(blank)	34101	Posted	Valid	ACTUALS	CN	USD	2	1791.5	0	CN Grants

Unit	Amount	Fund	Dept	Account	Location CF	PC Bus Unit	Project	Activity
34101	1,791.50	11000	3410408100	35000061	19000			
34101	-1,791.50	11000	3410408100	11120001	19000	34101	MITVADM100F2020	FEDERAL

Example of a year-end GL journal created from the query **TN_GR_A06_UTL_IN_NEXT_FY**’s results is as follows. The 6/30 journal, which is auto-reversing, reduces the deferred/advanced account.

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 29: Notes on Speedcharts/Task Profiles

- Submit 100% speedcharts updates separately than splits
- If “replicated” to Cashiering must have an account and allow extra time for review 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
- The effective date of a Task Profile or Speedchart should be after the begin date of the Project ID
- Submit to Jennifer Lewis at jennifer.lewis@tn.gov & Beverly Bean at Beverly.bean@tn.gov

TN_GL60PE_SPDCHRTS_PRJ_ERRORS is a query that an agency can use on a regular basis 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.

- 1) Run 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 whether to send updates for the SpeedCharts identified with errors. The solution might be inactivating the speedchart. Another solution would be updating the speedchart with a different Project ID.
- 4) If the comparison shows that the speedcharts are defaults, the agency needs to submit default speedchart changes.
- 5) If the speedcharts need to remain active, the Project End Date will need to be extended.
- 6) Once corrections have been made, the agency needs to re-run **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to make sure the errors have been resolved.

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’s task to resolve this situation is as follows:

- 1) Run 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 speedchart for any employee.
- 3) If the comparison shows no defaults, then the agency needs to decide whether to send updates for the SpeedCharts identified with errors. The solution might be inactivating the speedchart. Another solution would be updating the speedchart with a different Project ID.
- 4) If the comparison shows that the speedcharts which are defaults, the agency needs to submit default speedchart changes.

- 5) 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.
 - 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 at jennifer.lewis@tn.gov & Beverly Bean at Beverly.bean@tn.gov.
- 6) Once corrections have been made, the agency needs to re-run **TN_GL60PE_SPDCHRTS_PRJ_ERRORS** to make sure the errors have been resolved.

Helpful hints:

Remember if the business unit/agency has transactions from CFDA 21.019 from the Coronavirus Relief Fund (CRF) or from CFDA 21.027 from the Coronavirus State Fiscal Recovery Funds (CSFRF) or from COVID Emergency Rental Assistance CFDA 21.023 these need to be removed from the SIS report and added to the SEFA report since Federal revenue, 68001000, was recognized on the IU journals.

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

- 1) **TN_GL97_ACTUAL_REV_EXP_PROJECT** returns both expenditures and revenue by project ID except for the Indirect Cost Expenditure (89040000). The amount of the Indirect Cost Expenditure (8904000) must be added to the expenditures for revenue and expenditures to reconcile.
- 2) Expenditures related to disaster, fire, hurricane, flood, etc. which were incurred by state agencies other than Military should be reported on the SIS report. Several agencies did not charge these expenditures correctly as Interdepartmental PTDISASTER Activity on various disasters that occurred during the State year, so they would be reconciling items to the SEFA Supplemental report. Also, based upon the Compliance Supplement, the expenditures may be reconciling items to the SEFA as per following note.

Note from the Compliance Supplement – A presidential declaration does not approve a disaster for FEMA funding even though the state may have already received funds for disaster expenditures. The funds are not “earned” until the FEMA project has been granted a Project Number based upon a Project Worksheet (PW) from FEMA. From the Compliance Supplement, “Nonfederal entities must record expenditures on the Schedule of Expenditures of Federal Awards (SEFA) when (1) FEMA has approved the nonfederal entity’s PW, and (2) the nonfederal entity has incurred the eligible expenditures.” “Federal awards expended in years subsequent to the fiscal year in which the PW is approved are to be recorded on the nonfederal entity’s SEFA in those subsequent years.” “For example: 1. If FEMA approves the PW in the nonfederal entity’s fiscal year 2014 and eligible expenditures are incurred in the nonfederal entity’s fiscal year 2015, the nonfederal entity records the eligible expenditures in its fiscal year 2015 SEFA. 2. If the nonfederal entity incurs eligible expenditures in its fiscal year 2014 and FEMA approves the nonfederal entity’s PW in the nonfederal entity’s fiscal year 2015, the nonfederal entity records the eligible expenditure in its fiscal year 2015 SEFA with a footnote that discloses the amount included on the SEFA that was incurred in a prior year.”

- 3) **TN_GL63_ENTRIES_IU_YEAR** is a query that one can run to return both sides of interdepartmental journals. This could assist a secondary agency receiving pass through funding to be able to look for Project IDs with a FEDERAL Activity for the primary agency which may

- reflect the need for a SEFA Supplemental (SSI) reconciling report to be created by the secondary agency.
- 4) PROGRAMINC activity which automatically reduces the Federal draws does not have associated direct expenditures – run **TN_GR24A_REV_WRONG_ACTIVITY** to easily identify the program income that reduced revenue.
 - 5) **TN_GR06X_REV_EXP_IN_DIFF_YEAR** can help to identify expenditures and revenue recognized in different state years.
 - 6) **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 The prompts allow the individual to filter by project, fund, account, department ID, and source type.
 - 7) 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 would be a reconciling item.
 - 8) Match INTERFED revenue from the Trial balance to the SIS supplemental report.
 - 9) Compare Trial Balance INTERFED activity to the SIS supplemental report to make sure both match
 - 10) If a sponsor is incorrect (for 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'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.
 - 11) Make sure the Begin and End Dates of the Grants for the SEFA and SIS supplemental report have the actual begin and end dates of the grants/notice of awards/pass through grants. The query will return the end date from Commitment Control and could include the 90-day period past the grant. This extended date range is allowed, on some grants, to pay for expenditures with transactional days within the grant period but are reflected in Edison with accounting dates in the 90 day period. The extended 90 days in Commitment Control allows the agency to make those payments with a valid budget checking status but may not be the "true" end date of the grant.