

**STATE OF TENNESSEE  
DEPARTMENT OF  
FINANCE AND ADMINISTRATION  
DIVISION OF ACCOUNTS  
GRANTS OPERATIONAL  
CLOSING PROCEDURES  
FY 2015**

**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 take action to close open grant items in Accounts Receivable which have dates prior to June.	Ongoing	4
2	Analyze and take action to close open On Account items in Accounts Receivable which have dates prior to June.	Ongoing	7
3	Reconcile AR Account 12000001 to Open Items and Trial Balance	Ongoing	9
4	Identify and complete Customer Contracts in "Pending" status.	Ongoing	12
5	Resolve Over-the-Limit (OLT) transactions.	ongoing	14
6	Identify and resolve errors in revenue recognition.	Ongoing	16
7	Identify and resolve indirect cost (F&A) errors (For automated IDC processing only).	Ongoing	20
8	Review projects that are not associated with a Customer Contract.	Ongoing	22
9	Determine if any abnormal situations exist or if Analysis Types have been used correctly in transactions	06/13 & ongoing	22
10	Identify project journals which have not been posted. This task is to be done every Friday through July 31 <sup>st</sup> and daily from Monday, August 3 <sup>rd</sup> through Friday August 7 <sup>th</sup> .	06/19- 08/07	25
11	Evaluate transactions that have not yet been billed.	06/19	28
12	Reconcile grants/project related interunit (IU) revenue with billings.	due 6/26 (For IU billed through May 31)	30
13	Last day for travel expenditures related to Grants/Projects with a June accounting date to be submitted.	06/30	32
14	New fiscal year billing transactions begin. Two sets of temporary bills on TN_GR03 one with 2015 State Year accounting dates and one with 2016.	07/01	32
15	Analyze Open Grant items in Accounts Receivable which have June Dates. (reference Task 1)	07/10	32
16	Analyze Open On Account Items in Accounts Receivable which have June Dates. (reference Task 2)	07/10	32
17	Last day for the creation and processing of Prepays associated to Customer/Contracts for deposits received in June or before.	07/13	32
18	Edison sub-modules closed for FY15 except Customer Contract Module (revenue recognition) and automated F&A (Indirect Cost) processing	07/13	32
19	Last day for Accrued liability (LA) journals.	07/27	32
20	Last day for entry of IU journals by creating agency.	07/31	33

TASK	ACTION	WHEN	PAGE
21	Evaluate and take action to resolve project/grant related journals in the system which have not been posted for FY15 due to budget errors and missing approvals.	08/01	33
22	Last day for entry of accounts receivable (RA) journal vouchers against accrued liabilities approved by creating agency.	08/03	33
23	Last day for entries and submission of secondary Agency on IU Journals.	08/04	33
24	Last day to enter miscellaneous JV/AG/EX journals to correct a FY15 Project/grants transaction.	08/04	33
25	Last day for agency approval of Accounts Receivable (source RA) journals against Accrued Liabilities	08/04	34
26	Repeat #12 – reconcile grants/project related interunit (IU) revenue with billings through June 30.	08/04	34
27	Last day of agency approval for miscellaneous JV/AG/EX journals to correct a FY15 project/grants transaction.	08/05	34
28	Last day for approvals by Division of Accounts for miscellaneous JV/EX journals to correct a FY15 project/grants transaction.	08/07	34
29	Analyze Contra -grant related accounts for state year-end balancing and clear all errors on F&A	08/07	34
30	Perform Deferred/Advanced revenue analysis.	08/07	36
31	All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) Prepaids should be added to the Customer (Revenue) Contract(s) and processed.	08/07	38
32	Customer (Revenue) Contract Module closed for FY15 (revenue recognition for FY15 will NOT occur after this date).	08/08	39
33	F&A (Indirect Cost) automated processing for FY15 closed (stops processing for FY15).	08/08	39
34	Last day for temporary bills on TN_GR03 with an FY 2015 accounting dates.	08/10	39
35	Evaluate miscellaneous JV/AG/EX journals for FY15 project/grant transactions that were not approved and delete the journals.	08/13	39
36	Submit Schedule of Expenditures of Federal Awards (SEFA) to Division of Accounts.	9/18	39

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

1) Run query **TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC** with current date and/or 6/30 date

**Schedule Query**

Run Control ID: TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name: TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC [Search](#)

\*Description: All Open Items by Fund & Source

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	34501
ACCOUNTING_DT	2015-06-30

Use the results of the query to analyze and resolve items with an accounting date that is more than thirty days old.

**Example A:**

	A	B	C	D	E	F	G
1	Unit	Customer	Name	Item ID	Item Balance	Acctg Date	Contract
2	32801	GR0000000000009	US DEPT OF ENERGY TN	245211	(0.01)	11/21/2011	OAKRIDGEMMA2011
3	32801	GR00000000000047	US FISH AND WILDLIFE SERVICES	369193	9,178.58	1/29/2013	BIG2011TIER1Y13
4	32801	GR0000000000009	US DEPT OF ENERGY TN	452775	7,988.23	12/16/2013	OAKRIDGEMMA2013R
5	32801	GR0000000000009	US DEPT OF ENERGY TN	452774	5,365.67	12/16/2013	OAKRIDGEMMA2013R
6	32801	GR00000000000047	US FISH AND WILDLIFE SERVICES	455204	19,917.10	1/2/2014	HUNTEREDUCA2014
7	32801	GR00000000000047	US FISH AND WILDLIFE SERVICES	455203	83,084.80	1/2/2014	SPORTFISHRE2014
8	32801	GR00000000000047	US FISH AND WILDLIFE SERVICES	455202	3,468.58	1/2/2014	AQUATICEDUC2014
9	32801	GR00000000000047	US FISH AND WILDLIFE SERVICES	455205	14,269.46	1/2/2014	BOATACCESSX2014
10	32801	GR00000000000047	US FISH AND WILDLIFE SERVICES	455201	116,093.82	1/2/2014	WILDLIFERES2014

For illustrative purposes, invoices related to rows 2 and 3 will be addressed. The **TN\_GR05\_BLD\_TRANS\_BY\_INVOICE** query can be used to return the source transactions for each invoice item needing to be addressed.

- Row 2

**Schedule Query**

Run Control ID: TN\_GR05New [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name: TN\_GR05\_BLD\_TRANS\_BY\_INVOICE [Search](#)

\*Description: Billing Invoice Details

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	32801
INVOICE	0009245211

	A	B	C	D	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	V	AB
1	UNIT	BILL DT	INVOICE	CONTRACT	PROJECT	ACTIVITY	JOURNAL ID	DATE	YEAR	PERIOD	ACCOUNT	DEPT	PROGRAM	FUND	LOC CF	USER CODE	AN TYPE	ACCTG DATE	AMOUNT	
2	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL	824928	10/31/2011	2012	4	70905000	3280100031		20001	79000	344100	GLE	10/31/2011	(205.91)	
3	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL	824928	10/31/2011	2012	4	70912000	3280100031		20001	79000	344100	GLE	10/31/2011	(528.84)	
4	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL	824928	10/31/2011	2012	4	70905000	3280100031		20001	79000	344100	GLE	10/31/2011	(48.90)	
5	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL	824928	10/31/2011	2012	4	71108000	3280100031		20001	79000	344100	GLE	10/31/2011	(44.49)	
6	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL	824928	10/31/2011	2012	4	70905000	3280100031		20001	79000	344100	GLE	10/31/2011	(21.95)	
7	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL				0	70905000	3280100031		20001	19009	344000	ACT	9/1/2011	105.37	
8	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL				0	70905000	3280100031		20001	79000	344100	ACT	9/1/2011	35.93	
9	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL				0	70905000	3280100031		20001	79000	344100	ACT	9/1/2011	169.98	
10	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL				0	70912000	3280100031		20001	79000	344100	ACT	9/1/2011	455.00	
11	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL				0	70912000	3280100031		20001	79000	344100	ACT	9/1/2011	73.84	
12	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL				0	71108000	3280100031		20001	79000	344100	ACT	9/8/2011	44.49	
13	32801	11/21/2011	245211	OAKRIDGEMMA2011	WROAKRIDGEMMA11	FEDERAL				0	70905000	3280100031		20001	79000	344100	ACT	9/8/2011	48.90	

- The **TN\_GR05\_BLD\_TRANS\_BY\_INVOICE** query results are above. The credit of -\$.01 for the first invoice was left when the agency entered JV 824928 in October 2011 to reallocate transactions from the Federal activity to State expenditures without project information since Federal funds were not available. To resolve, an AG journal should be processed to move \$.01 of the expenditure back to the project. Since this is a 2011 project, the journal will fail budget checking with the error "Date of Bounds". The end date of the project will need to be extended to allow the penny debit invoice to come through on TN\_GR03. The temp bill would need to be approved, single action run, and the new invoice (debit) applied to the open invoice item and closed with a maintenance worksheet.

- Row 3

Run the **TN\_GR05\_BLD\_TRANS\_BY\_INVOICE** query for invoice 369193 dated 01/29/2013.

### Schedule Query

Run Control ID: TN\_GR05New

[Report Manager](#) [Process Monitor](#) [Run](#)

Query Name:  [Search](#)

\*Description:

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	32801
INVOICE	0000369193

	A	B	C	D	F	G	I	J	L	M	N	P	Q	R	S
	Unit	Bill Dt	Invoice	Contract	Project	Activity	Account	Dept	Fund	Loc CF	User Code	An Type	Acctg Date	Voucher	Amount
2	32801	1/29/2013	369193	BIG2011TIER1Y13	WRY13BIGTIER113	FEDERAL	71302000	3280200052	20002	19009	694300	ACT	11/6/2012	31092	9,178.58
3															

- This invoice is from a disbursement made on a single voucher. After researching further on this contract by going to Customer Contracts> Review Contract Summary, it is determined this is the only amount processed on this Customer Contract/Grant. It is likely the funds for this invoice have not been drawn from the Federal government.

Favorites | Main Menu > FSCM > Customer Contracts > Review Contract Summary

[My Page](#) [Resources](#) [Payroll](#) [HR](#) [Benefits](#) [T&L](#) [ELM](#) [Finance](#) [Procurement](#) [Logistics](#) [Trai](#)

Contract Number: [BIG2011TIER1Y13](#)      Currency: USD      Amendment Number: [000000000](#)

Contract Type: GRANTS      Business Unit: 32801      Contract Signed: 05/22/2012

Contract Class: Standard      Region Code:      Amendment Date:

Contract Status: ACTIVE      Proposal ID: BIG2011TIER1Y13

Customer: US FISH AND WILDLIFE SERVICES

#### Contract Amounts

Negotiated Amount:	0.00	Total Billed:	9,178.58
Discounts/Surcharges:	0.00	Total Collected:	0.00 
Non-inclusive Prepays:	0.00	Total Revenue Recognized:	9,178.58
Total:	0.00	Revenue Forecasted:	0.00
Estimated (less Prepays):	100,000.00		
Estimated Total:	100,000.00		

- The Award Profile documented below shows the Federal bucket of money this is associated with (Reference Award Number). In order to close the open item/open invoice, a federal draw should be made, and the deposit applied to the invoice using payment predictor. Another step to consider would include checking with

the program staff to be sure the grant was awarded to the State of Tennessee agency. Also, a copy of the grant award and any reports should be attached to the FileNet Interface section of the Award.

[Award](#) | [Funding](#) | [Resources](#) | [Certifications](#) | [Terms](#) | [Milestones](#) | [Key Words](#) | [FileNet Interface](#)

Award ID: BIG2011TIER1Y13  
 Reference Award Number: Y13BIG2011

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Title: Y13 BIG 2011 TIER 13 [Description](#)  
 Award PI: Summers, Barry D [Reporting Role](#)  
 Sponsor: US FISH AND WILDLIFE SERVICES  
 Purpose:  [Search](#) Status: Accepted  
 Award Type: Grant CFDA: 15.616 [Search](#)  
 Proposal ID: BIG2011TIER1Y13 [Search](#)  
 Version ID: V101 [Search](#)  
 Start Date: 05/22/2012 [Calendar](#) End Date: 03/31/2015 [Calendar](#)

[View Contract](#) | [View Proposal](#) | [Additional Information](#) | [Grant Administrator](#) | [Sponsor Website](#)

Primary Project PI: Summers, Barry D

PC Business Unit	Project	Description
32801	WRY13BIGTIER113	Y13 BIG 2011 TIER 13

**Example B:**

4	Unit	Customer	Item ID	Item Balance	Acctg Date	Contract
5	30501	GR0000000000045	0000119345	(961.11)	10/8/2010	LSTA2009
6	30501	GR0000000000025	0000246548	(40,073.93)	11/28/2011	HHS06
7	30501	GR0000000000025	0000246550	40,073.93	11/28/2011	HHS07
8	30501	GR0000000000046	0000278156	365.00	3/16/2012	CIVILWARGIS
9	30501	GR0000000000046	0000278155	750.00	3/16/2012	CIVILWARGIS
10	30501	GR0000000000046	0000278157	750.00	3/16/2012	CIVILWARGIS
11	30501	GR0000000000025	0000284876	293.94	4/10/2012	HHS07
12	30501	GR0000000000025	0000284874	5,786.47	4/10/2012	HHS07
13	30501	GR0000000000025	0000284875	78.37	4/10/2012	HHS07
14	30501	GR0000000000025	0000284873	21.06	4/10/2012	HHS07
15	30501	GR0000000000045	0000293540	4,875.21	5/4/2012	LSTA2011
16	30501	GR0000000000045	0000293541	4,253.01	5/4/2012	LSTA2011
17	30501	GR0000000000045	0000293539	6,962.33	5/4/2012	LSTA2011

The invoices related to rows 5, 6 and 7 will be addressed in this example. Two of these rows involve credit amounts.

- Row 5, Contract LSTA2009 is a credit invoice item. The **TN\_GR05\_BLD\_TRANS\_BY\_INVOICE** query can be ran to obtain transaction details. If the credit is due to a refund of a prior year Federal expenditure, the refund should either reduce a current year draw (move with general ledger (GL) journal voucher to current year project ID) or be refunded to the grantor in order to clear the credit amount. If a refund to the grantor is required, Division of Account Policy 2 should be followed. In order to process a refund voucher and clear the general ledger, Account 68012000 should be used when processing the refund voucher. When the refund voucher is created, a debit invoice item is produced to offset the open item which is applied through a maintenance worksheet.
- Rows 6 and 7, Customer Contracts/Grants HHS06 and HHS07 offset each other. Run query **TN\_GR05\_BLD\_TRANS\_BY\_INVOICE** to obtain transaction details and use a maintenance worksheet to close these items. Division of Accounts does not recommend closing across contracts because it can cause Edison and Federal reports and draws to differ.

**Example C:**

	B	C	D	E	F	G	H	I
1	Customer	Name	Item ID	Item Balance	Acctg Date	Contract	Source	Fund
2	16319	SHAW BARRY	23495	216.09	11/5/2009		TBE	11000
3	16385	ALLEN TRACY	49201	507.94	3/5/2010		TBE	11000
4	16397	WILLIAMS BARBARA A	49286	529.07	3/5/2010		TBE	11000
5	16353	COMBS TAMMIE M	113576	203.23	10/1/2010		TBE	11000
6	16362	CORLEY JOHN	113581	523.15	10/1/2010		TBE	11000
7	16290	ASHE WILLIAM	121453	63.23	10/19/2010		TBEFEES	11000
8	16318	MOORE SHIRLEY D	205678	414.68	8/1/2011		TBE	11000
9	16312	BROADNAX JAMES	290865	354.57	4/25/2012		TBEFEES	11000
10	16299	WHITE DEBORAH	346702	464.14	11/8/2012		TBE	11000
11	21045	SMITHS VENDING COMPANY	478968	1,541.20	4/8/2014		TBEFEES	11000
12	GR0000000000025	ADMINISTRATION FOR CHILDREN AND FAMILIES	508965	1,366,331.37	8/6/2014	HSCILDSUPPORT14	GRANTS	11000
13	GR0000000000003	US DEPARTMENT OF AGRICULTURE GA	524988	125,765.88	10/10/2014	SNAPADMINFY2014	GRANTS	11000
14	GR0000000000003	US DEPARTMENT OF AGRICULTURE GA	554610	44.70	2/4/2015	HSSNAPSTEXCH014	GRANTS	11000

If an agency has multiple funds and other receivables, this query will return the other receivables along with the grant receivables. The invoices related to rows 2 through 11 will be addressed in this example. The Source of these rows is: "TBE" or "TBEFEES" which are unique to agency 34501. Since most are several years old, it is possible that the funds have already been received and deposited with a direct journal but not applied to the open Invoice Item in Edison. If this is the case, a correcting deposit needs to be processed. Follow instructions online in Edison in AR training for this task.

**Other Considerations for Eliminating Open Invoice Items:**

- **TN\_AR04\_MISC\_DEPOSIT** query can be used to determine if deposits have been recorded incorrectly as a direct journal as opposed to being deposited and applied to open items.
- If the grant is closed or no more federal dollars exist, **TN\_GR05\_BLD\_TRANS\_BY\_INVOICE** query can be used to obtain transaction details of the open item in order to reallocate to another project or funding source.
- Ensure all deposits have been taken to the bank and recorded.
- **TN\_CM51\_END\_BALANCE** query can be used to reconcile the ACH run to the deposits.
- **TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC** query should be ran on a monthly basis to review and monitor accounts receivable that have been billed.
- Ensure that an "on account" item does not exist to close an open invoice item.

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



On-Account (OA) items result when a deposit is not applied to an invoice. These funds are recorded to a generic deferred revenue account (35000700) rather than applied to the accounts receivable account (120000001).

- 1) 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.

**Example A: 34501 – Department of Human Services**

**Schedule Query**

Run Control ID: TN\_AR18B Report Manager Process Monthly **Full**

Query Name: TN\_AR18B\_OPEN\_OA\_ITEMS\_GL\_BAL Search

\*Description: Open OA Items at the GL Level

Update Parameters

Prompt Name	Value
BUSINESS_YEAR	34501
ACCOUNTING_DT	2015-09-30

	A	B	C	D	E	F
1	Unit	Customer	Source	Item ID	Sum Amount	Fund
2	34501		GL	795511	-	11000
3	34501		GL	1084713	-	11000
4	34501		GL	1106088	-	11000
5	34501		GL	DHS082713A	-	11000
6	34501		GL	DHS083013	-	11000
7	34501	GR00000000000038	AR	OA-43654	(2,886,948.59)	11000
8	34501	GR00000000000038	AR	OA-43655	(224,840.79)	11000
9	34501	GR00000000000038	AR	OA-43656	(153,449.21)	11000
10	34501	GR00000000000038	AR	OA-43657	(126,524.14)	11000
11	34501	GR00000000000038	AR	OA-43658	(260,094.54)	11000

- Rows 2 through 6 have no impact to the On-Account account of 3500700. Lines 7 through 11 are amounts that affect the “Customer’s” account and need to be applied to open invoice items. The TN\_AR18B\_OPEN\_OA\_ITEMS query provides the accounting date of the OA in Edison.

1	Unit	Customer	Item ID	Item Balance	Orig Item Amt	Acctg Date	Entry Type	Reason
2	34501	GR00000000000038	OA-43655	(224,840.79)	(224,840.79)	5/6/2015	OA	11000
3	34501	GR00000000000038	OA-43654	(2,886,948.59)	(2,886,948.59)	5/7/2015	OA	11000
4	34501	GR00000000000038	OA-43656	(153,449.21)	(153,449.21)	5/7/2015	OA	11000
5	34501	GR00000000000038	OA-43657	(126,524.14)	(126,524.14)	5/8/2015	OA	11000
6	34501	GR00000000000038	OA-43658	(260,094.54)	(260,094.54)	5/11/2015	OA	11000

- On row 107, DHS has a recent \$.33 cents credit open item – this could have resulted from the agency drawing \$.33 too much because the TN\_GR03 was used to make the draw rather than the total invoiced (billed) amount. The amount drawn should always equal the billing invoice.

1	Unit	Customer	Item ID	Item Balance	Orig Item Amt	Acctg Date	Entry Type
107	34501	GR00000000000025	OA-36758	(0.33)	(0.33)	11/19/2013	OA

- If funds are drawn down because a grant is near its federal close date rather than drawn down from the GR03, an On Account item could result. One reason this could occur would be if the agency has multiple year grants (1-a multiple year grant ending 9/30/2014 and 2-a multiple year grant ending 9/30/2015) which overlap. If this is the case, qualified expenditures should be moved to produce an offsetting open invoice item to close the OA with a maintenance worksheet.



Division of Accounts does not recommend deposits be put “on-account” (recorded to the generic deferred revenue account) for grant funds, but if it is necessary, the OA items should be closed as soon as possible.

The amounts returned on TN\_GR03 query have rounding differences especially with payroll. Federal draws should be made from the invoice item.

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.

- 2) 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.
- 3) Enter a maintenance worksheet within the current fiscal year following guidelines in the AR manual. Be sure to change the "Accounting Date" to 06/30/2015.
- 4) Sufficient documentation should be attached to the OA (On Account) credits. Information provided should include where the funds came from, when the funds came in, and why the amounts were put on account.

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

Notes on performing this task:

- a) The timing of this task is extremely important. It is highly recommended this task be executed the first thing in the morning and no processing take place in AR and Billing until all queries have been completed.
  - b) AR or BI journals should be posted and journals generated to the GL – all AR/BI queries for used for month-end closing need to be run.
  - c) Single Action job (TBIJOB3) from the previous day needs to be completely processed before the nightly Edison (AR, BI, and GL) jobs begin processing (at 5:00 PM Central time).
  - d) The AR\_UPDATE process should not be ran by the agency until all queries related to this task are done.
  - e) If regular JV/AG/EX journals have been created using this account, these transaction types need to be analyzed if a reconciling difference exists.
  - f) If agency has other than "Grant" billing (BI entries), an additional query will need to be run.
  - g) Prior state year has closed and balances have rolled.
- 1) Run query **TN\_GL048\_TRIAL\_BALANCE\_ACCT**.

The balance in account 12000001 needs to be reconciled to the business unit's open items. An open item is and invoice on which funds have not been received and payment have not been applied and/or closed.

**Schedule Query**

Run Control ID: TN\_GL048\_TRIAL\_BALANCE\_ACCT    Report Manager    Process Monitor    Run

Query Name: TN\_GL048\_TRIAL\_BALANCE\_ACCT    Search

\*Description: Trial Bal- All CFBs-By-Acct

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	33101
FUND_CODE	25000
FISCAL_YEAR	2015
ACCOUNTING_PD_BEG	0
ACCOUNTING_PD_TO	12
ACCOUNT	12000001

Screen shot of part of the results of the query

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Unit	Ledger	Fund	Dept	Account	Loc CF	Program	User Code	Bonds	Project	Affiliate	Fund Affil	Year	Period	Sum Total Amt
2	33101	ACTUALS	25000		12000001								2015	0	80,549,780.24
3	33101	ACTUALS	25000		12000001								2015	1	(31,777,774.38)
4	33101	ACTUALS	25000		12000001								2015	2	18,973,169.41
5	33101	ACTUALS	25000		12000001								2015	3	(18,841,646.47)
6	33101	ACTUALS	25000		12000001								2015	4	2,614,046.38
7	33101	ACTUALS	25000		12000001								2015	5	(1,652,433.59)
8	33101	ACTUALS	25000		12000001								2015	6	(407,527.20)
9	33101	ACTUALS	25000		12000001								2015	7	10,014,584.33
10	33101	ACTUALS	25000		12000001								2015	8	14,636,503.35
11	33101	ACTUALS	25000		12000001								2015	9	(22,530,386.93)
12	33101	ACTUALS	25000		12000001								2015	10	(1,251,821.27)
13	33101	ACTUALS	25000		12000001								2015	11	7,092,850.71
14	33101	ACTUALS	25000		12000001					ED00000ASD5IG13			2015	0	(853,880.47)
15	33101	ACTUALS	25000		12000001					ED00000ASD5IG14			2015	0	(483.85)
16	33101	ACTUALS	25000		12000001					ED00000GL8AAX08			2015	0	(143,130.88)

A pivot table should be used to review the results. Project information can be ignored.

Sum of Sum			
Account	Year	Period	Total
12000001	2015	0	\$31,883,707.84
		1	-\$31,777,774.38
		2	\$18,973,169.41
		3	-\$18,841,646.47
		4	\$2,614,046.38
		5	-\$1,652,433.59
		6	-\$407,527.20
		7	\$10,014,584.33
		8	\$14,636,503.35
		9	-\$22,530,386.93
		10	-\$1,251,821.27
		11	\$7,092,850.71
<b>Grand Total</b>			<b>\$8,753,272.18</b>

Period "0" is the ending balance rolled forward from previous state year(s). The current state year's activity is in the numbered periods 1 to 11 in the above example. If the prior state year has not closed, this query should be run for the current year and previous year. No period 0 balance would indicate that prior year activity has not been closed.

- Run query **TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC** (recommend using the ending accounting date of the current month).

**TN\_AR18\_ALL\_OPEN\_GRANT\_ITEMS** query can also be used. Sort the query results by Customer number or name then Contract. In this example, the reconciliation is only for one particular fund, 25000, for business unit/agency 33101.

### Schedule Query

Run Control ID:  [Report Manager](#) [Process Monitor](#)

Query Name:

\*Description:

#### Update Parameters

Prompt Name	Value
BUSINESS_UNIT	33101
ACCOUNTING_DT	2015-06-30

Screen shot of portion of TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC sorted by Customer and Contract.

	A	B	C	D	E	F	G	H	I
1	Unit	Customer	Name	Item ID	Item Balance	Acctg Date	Contract	Source	Fund
2	33101	GR0000000000136	US DEPT OF AGRICULTURE MO	325819	2,331.01	8/23/2012	CNBLOCK11	GRANTS	25000
3	33101	GR0000000000136	US DEPT OF AGRICULTURE MO	348273	16,005.24	11/14/2012	CNBLOCK11	GRANTS	25000
4	33101	GR0000000000136	US DEPT OF AGRICULTURE MO	476184	867.65	3/31/2014	CNBLOCK13	GRANTS	25000
5	33101	68	BENTON COUNTY BOARD OF EDUCATION	525209	17,773.65	10/10/2014		ONLINE	25000
6	33101	150	CHESTER COUNTY BOARD OF EDUCATION	525247	10,842.74	10/10/2014		ONLINE	25000
7	33101	657	FRANKLIN COUNTY BOARD OF EDUCATION	525248	29,027.71	10/10/2014		ONLINE	25000
8	33101	827	HENRY COUNTY BOARD OF EDUCATION	525321	9,638.54	10/13/2014		ONLINE	25000
9	33101	941	LEWIS COUNTY BOARD OF EDUCATION	525820	4,545.07	10/13/2014		ONLINE	25000
10	33101	999	MEIGS COUNTY BOARD OF EDUCATION	525821	7,426.45	10/13/2014		ONLINE	25000

A pivot table summarized at customer number or name should be used to analyze results.

3	Sum of Item		Source	
4	Unit	Name	GRANTS	ONLINE
				Grand Total
5	33101	BENTON COUNTY BOARD OF EDUCATION		\$17,773.65
6		CHESTER COUNTY BOARD OF EDUCATION		\$10,842.74
7		FRANKLIN COUNTY BOARD OF EDUCATION		\$29,027.71
8		FRANKLIN SSD		\$2,426.85
9		HENRY COUNTY BOARD OF EDUCATION		\$9,638.54
10		LEWIS COUNTY BOARD OF EDUCATION		\$4,545.07
11		MEIGS COUNTY BOARD OF EDUCATION		\$7,426.45
12		NASHVILLE STATE COMMUNITY COLLEGE		\$2,061.02
13		NATIONAL COALITION OF STD DIRECTORS	\$2,500.00	
14		NEW SCHOOLS FOR NEW ORLEANS	\$292,482.67	
15		ROANE ST C C		\$3,637.60
16		ROBERTSON COUNTY BOARD OF EDUCATION		\$27,970.79
17		TN TECH UNIVERSITY		\$2,024.23
18		UNIVERSITY OF PITTSBURGH	\$14,288.14	
19		US DEPT OF AGRICULTURE MO	\$246,197.30	
20		US DEPT OF EDUCATION	\$8,024,920.29	
21		UT KNOXVILLE CAMPUS		\$16,500.00
22		WILSON COUNTY BOARD OF EDUCATION		\$36,915.44
23	<b>Grand Total</b>		<b>\$8,580,388.40</b>	<b>\$170,790.09</b>
				<b>\$8,751,178.49</b>

Compare the Trial Balance to the Open Items returned by TN\_AR18C\_ALL\_OPEN\_ITEMS\_FD\_SC to determine the difference that must be reconciled.

<b>TN_AR18C_ALL_OPEN_ITEMS_FD_SC Query Results</b>	<b>\$ 8,751,178.49</b>
<b>Trial Balance Fund 25000</b>	<b>\$(8,753,272.18)</b>
<b>Difference in Fund 25000 and Open Items</b>	<b>\$ (2,093.69)</b>

Some of these open Invoice Items are not the result of grant/project transactions but are online created billings to particular entities.

3) Run query TN\_AR21\_ACCOUNT\_ANALYSIS

This particular query only runs for a specific state year and period. It is recommended to start with the most current period and work backwards. Below is an illustration of 33101 for period 11:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Unit	Invoice	Line Seq Num	Customer	Item ID	Item Seq	Acctg Date	Account	Fund	Amount	Journal ID	Date	Line #	DataSource
2	33101	574381	1			0	5/1/2015	12000001	25000	7,076.17	BI01925135	5/1/2015	2	BI
3	33101	574381	2			0	5/1/2015	12000001	25000	1,153.42	BI01925135	5/1/2015	2	BI
4	33101	574381	3			0	5/1/2015	12000001	25000	2,472.79	BI01925135	5/1/2015	2	BI
5	33101	574381	4			0	5/1/2015	12000001	25000	1,090.62	BI01925135	5/1/2015	2	BI
6	33101	574382	1			0	5/1/2015	12000001	25000	277,409.78	BI01925135	5/1/2015	2	BI
7	33101	574382	2			0	5/1/2015	12000001	25000	43,147.53	BI01925135	5/1/2015	2	BI
8	33101	574382	3			0	5/1/2015	12000001	25000	90,488.89	BI01925135	5/1/2015	2	BI
9	33101	574382	4			0	5/1/2015	12000001	25000	161,891.56	BI01925135	5/1/2015	2	BI
10	33101	574382	5			0	5/1/2015	12000001	25000	837.50	BI01925135	5/1/2015	2	BI

Create a pivot table of the results and sum by “DataSource” field for each Acctg Date (Accounting Date). The AR entries are the transactions which have closed in Accounts Receivable and the BI entries are the new invoice item transactions which have been created in Billing. The “Item ID” could be incorporated into the table to show the particular invoice items closed. The “Invoice” could be incorporated into the table to show the new invoices produced in billing.

3	Sum of Amount	DataSource		
4	Acctg Date	AR	BI	Grand Total
5	5/1/2015	-\$1,121,834.82	\$8,871,705.28	\$7,749,870.46
6	5/4/2015	-\$8,871,705.28	\$1,374,308.73	-\$7,497,396.55
7	5/5/2015	-\$1,374,308.73	\$917,763.47	-\$456,545.26
8	5/6/2015	-\$827,784.02	\$6,618,655.96	\$5,790,871.94
9	5/7/2015	-\$6,581,518.71	\$2,907,603.05	-\$3,673,915.66
10	5/8/2015	-\$2,942,278.72	\$1,275,409.14	-\$1,666,869.58
11	5/11/2015	-\$1,313,640.64	\$3,099,066.31	\$1,785,425.67
12	5/12/2015	-\$3,098,894.45	\$1,269,888.91	-\$1,829,005.54
13	5/13/2015	-\$1,269,888.91	\$4,040,558.17	\$2,770,669.26
14	5/14/2015	-\$4,040,720.17	\$23,864,380.87	\$19,823,660.70
15	5/15/2015	-\$23,864,100.16	\$9,167,291.19	-\$14,696,808.97
16	5/18/2015	-\$9,156,403.44	\$12,605,661.00	\$3,449,257.56
17	5/19/2015	-\$12,605,661.00	\$2,858,741.06	-\$9,746,919.94
18	5/20/2015	-\$2,858,741.06	\$1,179,462.29	-\$1,679,278.77
19	5/21/2015		\$6,926,119.27	\$6,926,119.27
20	<b>Grand Total</b>	<b>-\$79,927,480.11</b>	<b>\$86,976,614.70</b>	<b>\$7,049,134.59</b>



Combining the results of TN\_GL048 Trial Balance (Step 1), TN\_AR18C Open Invoice Items (Step 2), and TN\_AR21 Account Analysis (Step 3) the balance at any month end period that has been closed can be determined.

The “Trouble Shooting Guide for Reconciling AR Account 12000001” should be referenced if an unreconciled difference still exists.

**Task 4: Ongoing- Identify and complete any Customer Contracts/Grants in a “Pending” status**



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

- 1) Run query **TN\_GR22\_CONTRACTS\_PENDING** to identify all projects related to a pending contract.



1	Status	PC Bus Unit	Contract	Descr	Project	Bill To	Activity	Type
2	PENDING	31701	2015 COVERDELL	2015 COVERDELL FORENSIC SCIENC	FACDELL15A	GRO0000000000054	FEDERAL	GRANTS
3	PENDING	31701	2015 COVERDELL	2015 COVERDELL FORENSIC SCIENC	FACDELL15P	GRO0000000000054	FEDERAL	GRANTS
4	PENDING	31701	2015 FAMILY VIOLENCE	2015 FAMILY VIOLENCE PREVENTIO	FAFVS15A	GRO0000000000038	FEDERAL	GRANTS
5	PENDING	31701	2015 FAMILY VIOLENCE	2015 FAMILY VIOLENCE PREVENTIO	FAFVS15P	GRO0000000000038	FEDERAL	GRANTS
6	PENDING	31701	2015 JAG	2015 BYRNE JAG - OCJP	FAJAG15A	GRO0000000000054	FEDERAL	GRANTS
7	PENDING	31701	2015 JAG	2015 BYRNE JAG - OCJP	FAJAG15A	GRO0000000000054	STATE	GRANTS
8	PENDING	31701	2015 JAG	2015 BYRNE JAG - OCJP	FAJAG15P	GRO0000000000054	FEDERAL	GRANTS
9	PENDING	31701	2015 NCHIP	2015 NATIONAL CRIMINAL HISTORY	FANCHIP15A	GRO0000000000054	FEDERAL	GRANTS
10	PENDING	31701	2015 NCHIP	2015 NATIONAL CRIMINAL HISTORY	FANCHIP15P	GRO0000000000054	FEDERAL	GRANTS
11	PENDING	31701	2015 RSAT	2015 RESIDENTIAL SUBSTANCE ABU	FARSAT15A	GRO0000000000054	FEDERAL	GRANTS
12	PENDING	31701	2015 RSAT	2015 RESIDENTIAL SUBSTANCE ABU	FARSAT15A	GRO0000000000054	STATE	GRANTS
13	PENDING	31701	2015 RSAT	2015 RESIDENTIAL SUBSTANCE ABU	FARSAT15P	GRO0000000000054	FEDERAL	GRANTS
14	PENDING	31701	2015 SASP	2015 SEXUAL ASSAULT SERVICES	FASASP15A	GRO0000000000054	FEDERAL	GRANTS
15	PENDING	31701	2015 SASP	2015 SEXUAL ASSAULT SERVICES	FASASP15P	GRO0000000000054	FEDERAL	GRANTS
16	PENDING	31701	2015 STOP	2015 STOP - OCJP	FASTOP15A	GRO0000000000054	FEDERAL	GRANTS
17	PENDING	31701	2015 STOP	2015 STOP - OCJP	FASTOP15CT	GRO0000000000054	FEDERAL	GRANTS
18	PENDING	31701	2015 STOP	2015 STOP - OCJP	FASTOP15D5	GRO0000000000054	FEDERAL	GRANTS
19	PENDING	31701	2015 STOP	2015 STOP - OCJP	FASTOP15LE	GRO0000000000054	FEDERAL	GRANTS
20	PENDING	31701	2015 STOP	2015 STOP - OCJP	FASTOP15PR	GRO0000000000054	FEDERAL	GRANTS
21	PENDING	31701	2015 STOP	2015 STOP - OCJP	FASTOP15V5	GRO0000000000054	FEDERAL	GRANTS
22	PENDING	31701	2015 VOCA	2015 VICTIMS OF CRIME ACT - OC	FAVOCA15A	GRO0000000000054	FEDERAL	GRANTS
23	PENDING	31701	2015 VOCA	2015 VICTIMS OF CRIME ACT - OC	FAVOCA15P	GRO0000000000054	FEDERAL	GRANTS

- 2) If this query returns results, this means the following tasks should be completed:
  - a) Finish setting up the contract information
  - b) Finish setting up the bill plan information
  - c) Finish setting up the rate set information
  - d) Make the contract active
  - e) Add the "Notice of Grant Award" to the award profile
  - f) Add the "Attributes" to the award profile
  - g) Attach documentation to the award profile on the FileNet tab
  - h) Make sure project budget has been finalized
  - i) Make sure appropriate project type has been entered (e.g. GRANT or Business Unit specific)
  
- 3) Run **TN\_PR101\_PROJECT\_COST\_DETAIL** for each project returned by **TN\_GR22\_CONTRACTS\_PENDING** to determine if any transactions occurred while the contract/grant(s) were pending.

Query Name:

Description:

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	31701
ACCOUNTING_DT_FROM	1901-01-01
ACCOUNTING_DT_TO	2015-06-30
PROJECT_ID	FAFVS15A
FUND_CODE	%
ACCOUNT	%
DEPTID	%
RESOURCE_TYPE	%

- 4) Even if the query does not return results, Commitment Control should still be checked for these projects. Navigate to **FSCM>Commitment Control> Review Budget Activities> Budgets Overview** and review.

Business Unit:	31701	
Ledger Group:	PRJ_OVR_PR	Project Level Budget
Type of Calendar:	Detail Budget Period	
Amounts in Base Currency:	USD	
Revenue Associated:		

  

Return to Criteria		Max Rows:	100	Display Columns	Search
Ledger Items (1 Rows)					
		Net Transfers:			0.00
Budget:		117,180.25			
Expense:		494.81			
Encumbrance:		0.00			
Pre-Encumbrance:		0.00			
Budget Balance:		116,685.44			
Associate Revenue:		0.00			
Available Budget:		116,685.44			

  

Budget Overview Results											
	Ledger Group	Fund	Project	Activity	Revenue	Budget Period	Budget	Expense	Encumbrance	Pre-Encumbrance	Available Budget
1	PRJ_OVR_PR	11000	FAFVS15A			ALL	117,180.25	494.81	0.00	0.00	116,685.44

When reviewing Commitment Control, an expense total of \$494.81 is returned. By clicking on the Expense hyperlink, the transactions which have been budget checked but have not yet been cost collected into Project Costing are returned:

Activity Log											
Tran Line	Document Label	Document ID	Project	Activity	Bonds	Year	Period	Foreign Amount	Tran ID	Tran Date	
7	Report ID:	0001059863	FAFVS15A			2015	11	17.55	0054928627	05/14/2015	
8	Report ID:	0001059863	FAFVS15A			2015	11	71.00	0054928627	05/14/2015	
6	Report ID:	0001059863	FAFVS15A			2015	11	123.00	0054928627	05/14/2015	
10	Report ID:	0001059863	FAFVS15A			2015	11	4.23	0054928627	05/14/2015	
9	Report ID:	0001059863	FAFVS15A			2015	11	53.25	0054928627	05/14/2015	
2	Report ID:	0001059863	FAFVS15A			2015	11	27.00	0054928627	05/14/2015	
3	Report ID:	0001059863	FAFVS15A			2015	11	123.00	0054928627	05/14/2015	
1	Report ID:	0001059863	FAFVS15A			2015	11	3.76	0054928627	05/14/2015	
5	Report ID:	0001059863	FAFVS15A			2015	11	53.25	0054928627	05/14/2015	
4	Report ID:	0001059863	FAFVS15A			2015	11	18.77	0054928627	05/14/2015	

If transactions have occurred, notify the Edison Financials Grant/Projects team to run "PC\_PRICING." Send an email providing the BU, Project ID and accounting date range in order to run this process.



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

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



Transactions that are OLT will not generate a bill or recognize revenue. If the transactions are **not** eligible for billing, they should be reallocated to a different funding source. The transactions acquired from the **TN\_GR19\_OLT\_DETAIL** can be moved and still end up back in the OLT query.

Evaluate the cause of the OLT transactions and reallocate items that need to be re-distributed.

- 1) Run query **TN\_GR19\_OLT\_CHECK**. (It is recommended to run this query weekly.)

**Schedule Query**

Run Control ID: TN\_GR19 [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name:  [Search](#)

\*Description:

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	32801

	A	B	C	D	E	F	G
1	Unit	Project	Activity	Activity Ty	Contract	Sum Amount	Acctg Date
2	32801	WRWILDIFERES14	FEDERAL	FED	WILDIFERES2014	7.43	4/23/2015
3	32801	WRWILDIFERES14	FEDERAL	FED	WILDIFERES2014	40.70	5/5/2015
4	32801	WRWILDIFERES14	FEDERAL	FED	WILDIFERES2014	7.43	5/14/2015

- 2) If this query returns results, one of the four actions must be taken:
  - a) Determine if the Federal grant allows the billing limit to be increased. If the limit can be increased, process a contract amendment (follow directions in Grant Manual online Section 3.2) and request via email the Edison/Financials Grant Team to run the "PC\_PRICING" process. The BU, Project ID, and accounting dates should be provided, or
  - b) Determine if expenditure transactions need to be reallocated to a different grant/project, or
    - i) Run query **TN\_GR19A\_OLT\_DETAIL** to get detailed transactions of the OLT amount.

1	An Type	Resource ID	Unit	Project	Activity	Account	Dept	Pgrm	Fund	Loc CF	User Code	Acctg Date	Amount	Contract
2	OLT	295066279	32801	WRWILDIFERES14	FEDERAL	70503000	3280100041		20001	19009	446000	4/23/2015	7.43	WILDIFERES2014
3	OLT	295296543	32801	WRWILDIFERES14	FEDERAL	70710000	3280100041		20001	19009	446000	5/5/2015	20.35	WILDIFERES2014
4	OLT	295296544	32801	WRWILDIFERES14	FEDERAL	70710000	3280100041		20001	19009	446000	5/5/2015	20.35	WILDIFERES2014
5	OLT	295374048	32801	WRWILDIFERES14	FEDERAL	70503000	3280100041		20001	19009	446000	5/14/2015	7.43	WILDIFERES2014

- ii) Use the details from **TN\_GR19A\_OLT\_DETAIL** to create the GL journal voucher to move the expenditures to the new grant/project. The **AG Source type journal** should be used since the reallocation journal lines would net to zero by BU, Fund, Account, and the first five digits of the Department ID, and the journal would process quickly.

e.g

**Example of Journal** – debit new project ID and credit old project ID with "Federal" as activity and "GLE" (general ledger expenditure) as analysis type.

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Unit	Ledger	Fund	Department	Account	Loc CF	Program	UserCode	PC BU	Project ID	Activity	An Type	Amount	Line Description
2	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-7.43	To move PC OLT's
3	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-20.35	To move PC OLT's
4	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-20.35	To move PC OLT's
5	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-7.43	To move PC OLT's
6	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES15	FEDERAL	GLE	7.43	To move PC OLT's
7	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES15	FEDERAL	GLE	20.35	To move PC OLT's
8	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES15	FEDERAL	GLE	20.35	To move PC OLT's
9	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES15	FEDERAL	GLE	7.43	To move PC OLT's

- c) Determine if the expenditure transactions need to be moved to state expenditures, or
  - i) Run **TN\_GR19A\_OLT\_DETAIL** to get detailed transactions of the OLT amount.

- ii) Use the details of query **TN\_GR19A\_OLT\_DETAIL** to create the GL journal voucher to move the expenditures to the “State” activity. Use analysis type of CGE for State Activity items (debits) and analysis type of GLE for Federal Activity items (credits). This would credit existing OLT transactions with analysis type “GLE” and debit same chartfield string changing the activity to “State” with analysis type “CGE”.

e.g

**Example of Journal** – debit project ID with “State” activity and “CGE” as analysis type and credit project ID with “Federal” activity with “GLE” as analysis type:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Unit	Ledger	Fund	Department	Account	Loc CF	Program	UserCode	PC BU	Project ID	Activity	An Type	Amount	Line Description
2	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-7.43	To move PC OLT's
3	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-20.35	To move PC OLT's
4	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-20.35	To move PC OLT's
5	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-7.43	To move PC OLT's
6	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES14	STATE	CGE	7.43	To move PC OLT's
7	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES14	STATE	CGE	20.35	To move PC OLT's
8	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES14	STATE	CGE	20.35	To move PC OLT's
9	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES14	STATE	CGE	7.43	To move PC OLT's

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

- i) Run query **TN\_GR19A\_OLT\_DETAIL** to get detailed transactions of the OLT amount.
- ii) Use the details of query **TN\_GR19A\_OLT\_DETAIL** to create an AG journal voucher to credit OLT transactions, with analysis type of “GLE”, and debit same chartfield string but with NO project information or analysis type.

e.g

**Example of Journal** – debit with no project information and no analysis type and credit project ID with Federal activity with “GLE” as analysis type:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Unit	Ledger	Fund	Department	Account	Loc CF	Program	UserCode	PC BU	Project ID	Activity	An Type	Amount	Line Description
2	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-7.43	To move PC OLT's
3	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-20.35	To move PC OLT's
4	32801	ACTUALS	20001	3280100041	70710000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-20.35	To move PC OLT's
5	32801	ACTUALS	20001	3280100041	70503000	19009		446000	32801	WRWILDIFERES14	FEDERAL	GLE	-7.43	To move PC OLT's
6	32801	ACTUALS	20001	3280100041	70503000	19009		446000					7.43	To move PC OLT's
7	32801	ACTUALS	20001	3280100041	70710000	19009		446000					20.35	To move PC OLT's
8	32801	ACTUALS	20001	3280100041	70710000	19009		446000					20.35	To move PC OLT's
9	32801	ACTUALS	20001	3280100041	70503000	19009		446000					7.43	To move PC OLT's



**TN\_GR19\_OLT\_CHECK** query should be run weekly and the results promptly addressed!

OLT transactions cannot be partially adjusted. All OLT transactions must be adjusted.

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

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

Overview of Task 6:

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

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

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

Details of Task 6:



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

- **Query TN\_GR24\_REV\_WRONG\_ACTIVITY** returns values in which revenue has been recognized on the following Activities: DEFAULT, DONATIONS, INKIND, PROGRAMINC, STATE, STATEOTHER, OTHERSTATE, INTERFED, INTERMATCH, NONGOV, and LUSTTRUST. Federal revenue, 68001000, should not be recognized for these activities.
- This query will also help to identify by Project ID and Customer Contract/Grant the amount of program income which has reduced the billing (these numbers would be debit amounts instead of the normal credit transaction which is revenue recognition). This will assist with the reconciliation of the SEFA to the GL.

- 1) Run Query: **TN\_GR24\_REV\_WRONG\_ACTIVITY** and identify Customer Contracts which have revenue recognized to a wrong activity. Create new grant/projects to move expenditures. Analyze the results and make corrections with journals as needed.

e.g.

In the example: 35910 (Row 28) and 34501 (Row 19) has Federal revenue, 68001000, recognized to a state activity. Also, 31865 (Row 10) and 34501 (Rows 20,21,22 & 23) has had revenue improperly recognized to a state activity, but the Federal revenue has been corrected. Also for 31865, PROGRAMINC (program income) has created negative revenue (a debit) in reducing the Federal draw. 32801 (Row 18) has a negative amount recognized to a STATE activity. This needs to be researched to see if it was a correction for a prior year.

	A	B	C	D	E
1	Account	68001000	Query TN_GR24_REV_WRONG_ACTIVITY		
2			Ran from 07/01/2014 through 06/30/2015		
3	Sum of Amount				
4	PC Bus Unit	Contract	Project	Activity	Total
5	= 31865	= CHIP14	= TN14CH07570	PROGRAMINC	\$5,209.97
6			= TNCH15PY1207645	PROGRAMINC	\$233,664.31
7			= TNCH15PY1307629	PROGRAMINC	\$177,889.51
8			= TNCH15PY1407570	PROGRAMINC	\$1,066,693.29
9		= XIX_ADM15	= TNMT1505000	PROGRAMINC	\$488,826.10
10		= XIX_MAP15	= TNMP1500000	STATE	\$0.00
11			= TNMP1506499	PROGRAMINC	\$230,590,487.87
12			= TNMP15PY1405529	PROGRAMINC	\$12,257.16
13			= TNMP15PY1406529	PROGRAMINC	\$45,726.54
14		= XIX-ADM14	= TNMT1405000	PROGRAMINC	\$8,144.88
15		= XIX-MAP14	= TNMP1406529	PROGRAMINC	\$81,321,560.66
16			= TNMP14PY1306613	PROGRAMINC	\$89,874.36
17			= TNMP14PY1310000	PROGRAMINC	\$12,278.44
18	= 32801	= COASTGUARDB2014	= WRCGBOATREGIS14	STATE	-\$40.73
19	= 34501	= CCDFD09	= HSMOESCCDF09D09	STATE	\$12.20
20		= HSCHLDSUPPORT13	= HSCS_CSE001_13	STATE	\$0.00
21		= OLDERBLINDFY15	= HSVRINDTLV0815	STATE	\$0.00
22		= TANFFY2014	= HSTANFADMIN0014	STATE	\$0.00
23			= HSTANFSYSTEMS14	STATE	\$0.00
24		= VRBASICSUPPFY13	= HSVRCTRCONTR13	PROGRAMINC	\$193,779.14
25			= HSVRTBECAPPRO13	PROGRAMINC	\$0.00
26		= VRBASICSUPPFY14	= HSVRCTRCONTR14	PROGRAMINC	\$503,687.73
27			= HSVRTBEADMIND14	PROGRAMINC	\$0.00
28	= 35910	= ADOPTION14	= CHIVEAAMAINTP14	STATE	\$171.72
29	Grand Total				\$314,750,223.15



### Monitoring procedures for revenue recognition....

- Run **TN\_GR27\_RATE\_SET\_ERRORS** on a weekly basis or after the activation of new grants in Edison.
- Review **TN\_GR03** query daily for the “STATE” activity appearing (STATE activity should NOT appear on TN\_GR03) with any transactions.
- Review **TN\_GL64\_REVENUE** query looking for 68001000 on projects with STATE activity.

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

Run **TN\_GR\_A07A\_REVENUE\_NOT\_CREATED** query.

3	Sum of Amount	Contr Status			
4	Unit	Contract	CANCELLED	SUPERCEDED	Grand Total
5	34301	112F00	300.90		300.90
6		6F0FIMR		38,092.94	38,092.94
7	<b>34301 Total</b>		<b>300.90</b>	<b>38,092.94</b>	<b>38,393.84</b>
8	<b>Grand Total</b>		<b>300.90</b>	<b>38,092.94</b>	<b>38,393.84</b>



In this example, unrecognized revenue **cannot** be resolved since the Contract Processing Status for the Customer Contracts/Grants has been changed to “Cancelled or Superceded”. **TN\_PR101\_PROJECT\_COST\_DETAIL** query should be run and expenditure transactions moved before changing the Contract Status to either Cancelled or Superceded. These “closed” contract processing statuses **cannot** be undone.

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

Revenue recognized in a different year than expenditures can occur if:

- An “OLT” transaction existed in one state year and was not resolved within the same state year the OLT occurred.
- Expenditures were processed after the Customer Contract module was closed. (August 8<sup>th</sup>)
- Customer Contract was not moved to “active” status until after the Customer Contract module closed.

Run query **TN\_GR06X\_REV\_EXP\_IN\_DIFF\_YEAR**.

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

**Schedule Query**

Run Control ID: TN\_GR06X\_REV\_EXP\_IN\_DIFF\_YEAR [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name: TN\_GR06X\_REV\_EXP\_IN\_DIFF\_YEAR [Search](#)

\*Description: Revenue in different year

Update Parameters

Prompt Name	Value
	34101
FISCAL_YEAR	2015
ACCOUNTING_PERIOD	0
ACCOUNTING_PERIOD	12

e.g.

Below is part of the results of **TN\_GR06X\_REV\_EXP\_IN\_DIFF\_YEAR** for agency 34101. Rows 2-12 show the “EXP Acctg Date” (expenditure accounting date) as 06/30/2014, while the revenue was recognized on 07/01/2014 according to the “Jrnl (CN Journal-column D).

**Important:** The “Jrnl Date” (column E) shows what state year the revenue is recognized.

	A	B	C	D	E	F	G	H	I	J	K
1	REV Year	REV Acctg Date	REV GL Distrib Status	REV Journal ID	Jrnl Date	Jrnl Ln #	EXP Acctg Date	EXP Year	Amount	PCBU	Contract/Award
2	2015	7/1/2014	Distributed	CN01707741	7/1/2014	38	6/30/2014	2014	9,350.94	34101	SRM5050FFY2014
3	2015	7/1/2014	Distributed	CN01707741	7/1/2014	38	6/30/2014	2014	11,814.01	34101	SRM5050FFY2014
4	2015	7/1/2014	Distributed	CN01707741	7/1/2014	38	6/30/2014	2014	35,339.28	34101	SRM5050FFY2014
5	2015	7/1/2014	Distributed	CN01707741	7/1/2014	38	6/30/2014	2014	1,797.18	34101	SRM5050FFY2014
6	2015	7/1/2014	Distributed	CN01707741	7/1/2014	44	6/30/2014	2014	6,329.51	34101	SRM7525FFY2014
7	2015	7/1/2014	Distributed	CN01707741	7/1/2014	43	6/30/2014	2014	17,518.90	34101	SRM7525FFY2014
8	2015	7/1/2014	Distributed	CN01707741	7/1/2014	43	6/30/2014	2014	5,716.77	34101	SRM7525FFY2014
9	2015	7/1/2014	Distributed	CN01707741	7/1/2014	43	6/30/2014	2014	5,564.27	34101	SRM7525FFY2014
10	2015	7/1/2014	Distributed	CN01707741	7/1/2014	43	6/30/2014	2014	1,420.13	34101	SRM7525FFY2014
11	2015	7/1/2014	Distributed	CN01707741	7/1/2014	44	6/30/2014	2014	15,190.82	34101	SRM7525FFY2014
12	2015	7/1/2014	Distributed	CN01707741	7/1/2014	44	6/30/2014	2014	3,797.71	34101	SRM7525FFY2014

(Screen shot of query – continued)

	L	M	N	O	P	Q	R	S	T	U	V	W
1	Project	Activity	Source	Category	Subcategory	An Type	Account	Dept	Program	Fund	Loc CF	Trans Date
2	MISRMAN050F2014	FEDERAL	10015	13104	G7910	GLE	70501000	3411000000		11000	19099	6/30/2014
3	MISRMAN050F2014	FEDERAL	10015	13105	G7920	GLE	70504000	3411000000		11000	19099	6/30/2014
4	MISRMAN050F2014	FEDERAL	10015	13107	G7942	GLE	70505000	3411000000		11000	19099	6/30/2014
5	MISRMAN050F2014	FEDERAL	10015	13118	G7944	GLE	70502000	3411000000		11000	19099	6/30/2014
6	MISRMAN075F2014	FEDERAL	10017	13105	G7920	GLE	70504000	3411000000	20310	11000	16023	6/30/2014
7	MISRMAN075F2014	FEDERAL	10017	13106	G7930	GLE	70500000	3411000000		11000	19099	6/30/2014
8	MISRMAN075F2014	FEDERAL	10017	13104	G7910	GLE	70501000	3411000000		11000	19099	6/30/2014
9	MISRMAN075F2014	FEDERAL	10017	13105	G7920	GLE	70504000	3411000000		11000	19099	6/30/2014
10	MISRMAN075F2014	FEDERAL	10017	13107	G7942	GLE	70505000	3411000000		11000	19099	6/30/2014
11	MISRMAN075F2014	FEDERAL	10017	13106	G7930	GLE	70500000	3411000000	20310	11000	16023	6/30/2014
12	MISRMAN075F2014	FEDERAL	10017	13104	G7910	GLE	70501000	3411000000	20310	11000	16023	6/30/2014

(Screen shot of query – continued)

	X	Y	Z	AA	AB	AC
1	Trans ID	EXP Journal ID	Jrnl Date	Descr	Sys Source	BI Distrib
2	G34101RBFY1400662014-06-30034	RBFY140066	6/30/2014	Water EST APR-JUN 2014	GL Batch	Distributed
3	G34101RBFY1400662014-06-30036	RBFY140066	6/30/2014	Sewage EST APR-JUN 2014	GL Batch	Distributed
4	G34101RBFY1400662014-06-30038	RBFY140066	6/30/2014	Gas EST APR-JUN 2014	GL Batch	Distributed
5	G34101RBFY1400662014-06-30040	RBFY140066	6/30/2014	Other heating fuels EST APR-JU	GL Batch	Distributed
6	G34101RBFY1400662014-06-30010	RBFY140066	6/30/2014	SewageJAN-JUN2014	GL Batch	Distributed
7	G34101RBFY1400662014-06-30024	RBFY140066	6/30/2014	Electricity EST APR-JUN 2014	GL Batch	Distributed
8	G34101RBFY1400662014-06-30026	RBFY140066	6/30/2014	Water EST APR-JUN 2014	GL Batch	Distributed
9	G34101RBFY1400662014-06-30028	RBFY140066	6/30/2014	Sewage EST APR-JUN 2014	GL Batch	Distributed
10	G34101RBFY1400662014-06-30030	RBFY140066	6/30/2014	Gas EST APR-JUN 2014	GL Batch	Distributed
11	G34101RBFY1400662014-06-3006	RBFY140066	6/30/2014	Electricity JAN-JUN2014	GL Batch	Distributed
12	G34101RBFY1400662014-06-3008	RBFY140066	6/30/2014	WaterJAN-JUN2014	GL Batch	Distributed



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

- When gathering information for the SEFA, it is critical to remember revenue recognized in a different year causes the SEFA query to pull incorrect data. The SEFA query pulls from “REVENUE RECOGNIZED”.
- As the deadline for processing project/grant related journals approaches, it is important to ensure all revenue associated to the re-allocation journals are processed in the correct year.

- System generated revenue is not posted in an adjusting period (991, 992, etc). The re-allocation of the expenditures may occur in the adjusting periods. The revenue, however, will be generated and recorded in period 12.
- Putting the results of **TN\_GRO6X\_REV\_EXP\_IN\_DIFF\_YEAR** in a pivot table allows revenue recognized in a different year than expenditures to be easily identified.

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

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

**1) Run TN\_GR28\_SFA\_COM\_CNTRL\_ERRS query.**

	A	B	C	D	E	F	G	H	I	J	K
1	Unit	Project	Activity	Account	Fund	Sum BU Amount	Excpn Type	Description	Ledger Grp	Contract	LIMIT_AMT_BIL
2	32701	ENREDUCELEADHUD	FEDERAL	89040000	11000	921.16	E6	Budget Date out of Bounds	PRJ_OVR_PR	ENREDUCELEADHUD	4,500,000.00
3	32701	ENREDUCELEADHUD	FEDERAL	89040000	11000	921.16	E6	Budget Date out of Bounds	PRJ_FDS_CH	ENREDUCELEADHUD	4,500,000.00
4	32801	WRWCGBOATREGIS15	FEDERAL	89040000	20002	3,016.16	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	COASTGUARDB2015	2,210,590.00
5	32801	WRSW10NONINGAMP12	FEDERAL	89040000	20001	1,321.28	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	SWG10NONINGAMEP12	294,660.00
6	32801	WRSW10SPESURV12	FEDERAL	89040000	20001	1,108.92	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	SWG10SPESURV12	218,410.00
7	32801	WRWILDIFERES15	FEDERAL	89040000	20001	35,490.53	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	WILDIFERES2015	10,623,360.00
8	33101	ED0000LM14AAX14	FEDERAL	89040000	25000	2,991.02	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	IDEAPRESCHOOL14	6,416,316.00
9	33101	ED0000CB14AAX14	FEDERAL	89040000	25000	13,837.30	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	TITLE I 2014	264,086,750.00
10	33101	ED0000RA14ABV14	FEDERAL	89040000	25000	8,219.20	E1	Exceeds Budget Tolerance	PRJ_OVR_PR	V048A1300A2	21,457,158.00

**2) Run TN\_GR29\_SFA\_INTERACTIVE query.**

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Error Status	Description	Unit	Project	Activity	Anl Type	Assoc. DeptID	Account	Dept	Program	Fund	Location CF	IDC Amount
2	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	13.70
3	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	40.97
4	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	8,398.30
5	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	10.62
6	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	10.62
7	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	419.57
8	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	208.76
9	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	80.76
10	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	19.95
11	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	130.66
12	E	Error in Budget Checking	33101	ED0000CB14AAX14	FEDERAL	SFA		89040000	3310103000	147004	25000	19105	3.83

Screen shot of query results continued

	N	O	P	Q	R	S	T	U	V	W
1	User Code	Stat	GL Unit	Trans Date	Acctg Date	Contract	Cntrct Line Num	Trans ID	Source Journal ID	Source Jml Date
2	991001		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100012015-03-31040	AL_CR10001	3/31/2015
3	991001		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100012015-03-31054	AL_CR10001	3/31/2015
4	991001		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100012015-03-31026	AL_CR10001	3/31/2015
5	991001		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100012015-03-31019	AL_CR10001	3/31/2015
6	991001		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100012015-03-31012	AL_CR10001	3/31/2015
7	991001		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CM100012015-03-31068	AL_CM10001	3/31/2015
8	991001		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100012015-03-3105	AL_CR10001	3/31/2015
9	991002		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100022015-03-31068	AL_CR10002	3/31/2015
10	991002		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100022015-03-31061	AL_CR10002	3/31/2015
11	991002		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100022015-03-3106	AL_CR10002	3/31/2015
12	991002		33101	5/25/2015	5/1/2015	TITLE I 2014		1 G33101AL_CR100022015-03-31054	AL_CR10002	3/31/2015

Screen shot of query results continued

	X	Y	Z	AA	AB	AC	AD	AH	AI	AJ	AK
1	Source Account	Source Dept	Source Program	Source Fund	Source Loc CF	Source User Code	Source Anl Type	Source Trans Date	Source Acctg Date	Source Amount	Source F&A Status
2	70201000	3310103000	147004	25000	19105	991001	GLE	3/31/2015	3/31/2015	240.38	N
3	70202002	3310103000	147004	25000	19105	991001	GLE	3/31/2015	3/31/2015	718.70	N
4	70199000	3310103000	147004	25000	19105	991001	GLE	3/31/2015	3/31/2015	147,338.61	N
5	70108007	3310103000	147004	25000	19105	991001	GLE	3/31/2015	3/31/2015	186.23	N
6	70105001	3310103000	147004	25000	19105	991001	GLE	3/31/2015	3/31/2015	186.23	N
7	70299000	3310103000	147004	25000	19105	991001	GLE	3/31/2015	3/31/2015	7,360.85	N
8	70100001	3310103000	147004	25000	19105	991001	GLE	3/31/2015	3/31/2015	3,602.44	N
9	72527000	3310103000	147004	25000	19105	991002	GLE	3/31/2015	3/31/2015	1,416.85	N
10	72503000	3310103000	147004	25000	19105	991002	GLE	3/31/2015	3/31/2015	350.00	N
11	70300000	3310103000	147004	25000	19105	991002	GLE	3/31/2015	3/31/2015	2,292.30	N
12	72500000	3310103000	147004	25000	19105	991002	GLE	3/31/2015	3/31/2015	67.17	N

a) **TN\_GR28\_SFA\_COM\_CNTRL\_ERRS** query returns summary amounts of SFA/Indirect cost errors while **TN\_GR29\_SFA\_INTERACTIVE** query returns the details by the various chart fields of the amounts that make up those errors and the source values attempting to create the indirect cost.

b) Listing of possible errors could include the following:

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

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

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

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

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

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

- 1) E6 Error b(i): the date of the project would need to be extended in Commitment Control (done by Edison GL).
- 2) E1 Error b(ii): option A - increase the project budget to allow for the F&A to process or option B-remove the F&A from the project activity.



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

All F&A errors should all be cleared by August 8<sup>th</sup> when the Edison Grant's team will **STOP** the automated processing for Indirect Cost.

**NO MORE GL/AG JOURNALS WILL BE ENTERED USING Grants/Project IDs after August 4, 2015.**

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



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

- 1) Run Query: **TN\_GR22A\_PROJ\_NOT\_ON\_CONTRACT**.

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

- 2) Determine if it is just a reporting project, if so, it is valid to pull on this query.
  - a. If transactions have been recorded against these projects, revenue has not been recognized and nothing has billed in the system. These are reporting only, and do NOT initiate a federal draw.
  - b. If costs need to be allocated to grant projects, run query **TN\_PR101\_PROJECT\_COST\_DETAIL** to get the details needed to enter a GL journal voucher to reallocate transactions.
  - c. If reallocations are done by the Edison Financials staff, the agency should check each month following the reallocations to make sure all values were reallocated.

**Task 9: 06/13 - Determine and resolve any abnormal situations which exist or if “analysis types” have been used incorrectly in transactions.**



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

- 1) Run the query **TN\_GR23\_ANL\_TYPE\_ABNORMAL** for the date range of the current state year. If nothing returns on the query, no abnormal situations exist. The ACCOUNTING\_DT that should be entered is **first day** of the fiscal year, for FY15 would be 07/01/2014.

**Schedule Query**

Run Control ID: TN\_GR23 Report Manager Process Monitor

Query Name:

\*Description:

Update Parameters

Prompt Name	Value
BUSINESS_UNIT	<input type="text" value="34501"/>
ACCOUNTING_DT	<input type="text" value="2014-07-01"/>

e.g

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

Unit	Contract	Line Num	Rate Set	Project	Activity	Activity Type	An Type	Account	Dept	Fund	Sum Amount
33001	EE0000160	1	68001	ECARRASTENERGY	FEDERAL	ARRA	GLR	70310000	3300810401	11000	(25.00)

2) If the query returns results, the **TN\_GR23A\_JOURNAL\_INQUIRY** query should be ran by Project ID with specific chartfield information to fix the mismatched situations.

Below is the result of the **TN\_GR23A\_JOURNAL\_INQUIRY** query, filtered by "AN" Type and further filtered to only see the journal associated to the abnormal situation above.

e.g

BU	Journal ID	Jim Dui	Status	Errors	Posted	Account	Dept	Prgrn	Fund	Location	PC BU	Project	Activit	An Ty	Amnt
33001	000083063	11/28/2011	Posted to Ledger(s)	Valid - No Edit Errors	12/1/2011	70310000	3300810401	308730	11000	18001	33001	ECARRASTENERGY	FEDERAL	GLR	(25.00)

a. The combination of a STATE Activity and a GLE (general ledger billable expenditure) AN type is invalid. Process a GL journal voucher and move the expenditure from the analysis type of GLE to a CGE (cost shared general ledger expenditure). If only changing the AN Type, an "AG" source journal can be used.

e.g

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

Unit	Contract	Rate Set	Project	Activity	Activity Ty	An Ty	Account	Dept	Fund	Sum Amount
30227	CSMAGISTRATESERVICES14	68090	CSCSMAGISTSER14	STATE	STATE	GLE	71008000	3020800000	11000	(25.42)
34401	DDFY14001	68001	MRDD14000000014	STATE	STATE	GLE	72520000	3448100001	11000	17.50

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

e.g

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

Unit	Contract	Rate Set	Project	Activity	Activity Ty	An Ty	Account	Dept	Fund	Sum Amount
35910	FOSTERCARE14	68001	CHIVEFCMAINTP14	FEDERAL	FED	CGE	71304000	3593000000	11000	96,790.39
35910	FOSTERCARE15	68001	CHIVEFCAPMAIN15	FEDERAL	FED	CGE	71304000	3593000000	11000	68,819.64
35910	FOSTERCARE15	68001	CHIVEFCMAINTP15	FEDERAL	FED	CGE	71304000	3593000000	11000	19,541.49

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

e.g

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

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

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

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



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

**OR/PREFERRED**

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

Valid Program Income revenue accounts are below:

Account	Description
68030001	Counties-Program Income
68050001	Cities-Program Income
68060001	Non-Gov-Program Income
68080005	Current Services-Program Income
68090002	Interdept-Program Income
68095002	Interdept_CU-Program Income

e.g.

This is an example of this reallocation GL journal entry if Program Income had been recorded when received as "Current Services/68080000" incorrectly.

BU	Fund	Dept	Account	Location	PC BU	Project	Activity	An Type	Amount	Description
31865	11000	3186501003	68080000	19000	31865	TNXXXXX	FEDERAL	GLR	50.00	Reallocation of Prg Inc Exp
31865	11000	3186501003	68080005	19000	31865	TNXXXXX	FEDERAL	GLR	-50.00	Reallocation of Prg Inc Exp



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

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

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

**Task 10: 06/19 - Identify Project-related journals which have not posted (If a Journal has not posted, the results of the subsequent Tasks/queries may be misleading)**

This task needs to be done **EVERY Friday through July 31<sup>st</sup>** and **daily through Friday August 7<sup>th</sup>**, the last day to enter Grant/Project journal entries.

- 1) Run query: **TN\_GR20A\_JRNL\_NOT\_POST\_GR**

Query Name:

Description:

Update Parameters

Prompt Name	Value
BUSINESS_UNIT	31701
JOURNAL_DATE_FROM	2015-06-01
JOURNAL_DATE_TO	2015-06-30

Unit	Journal ID	Date	Creation Date	Account	Dept	Pgm	Fund	Loc CF	PC BU	Project	Activity	An Type	Sum Amount	Status	Budget Status	P-Appr	N=None, G=Pending	Source
31701	1934298	5/13/2015	05/13/2015 10:14:07AM	70803000	3173000001		15000	19105	31730	SD33501ACADIS15	ST89CH0563	GLE	1,000.00	V	V	G	IU	
31701	1934298	5/13/2015	05/13/2015 10:14:07AM	71620000	3173000001		15000	19105	31730	SD33501ACADIS15	ST89CH0563	GLE	10,000.00	V	V	G	IU	
31701	1938695	5/31/2015	05/19/2015 1:27:15PM	72502000	3171100001	111004	11000	19000	31701	FA13CAHADM	STATE	CGE	87.82	V	V	G	MU	
31701	1938695	5/31/2015	05/19/2015 1:27:15PM	72502000	3171100001	111004	11000	19000	31701	FA13CAHADM	FEDERAL	GLE	87.82	V	V	G	MU	
31701	1938697	5/31/2015	05/19/2015 1:27:30PM	72528000	3171100001	111004	11000	19000	31701	FA13CAHADM	STATE	CGE	193.69	V	V	G	MU	
31701	1938697	5/31/2015	05/19/2015 1:27:30PM	72528000	3171100001	111004	11000	19000	31701	FA13CAHADM	FEDERAL	GLE	193.70	V	V	G	MU	
31701	1940172	5/20/2015	05/20/2015 9:11:50AM	72523000	3170600002	61020	11000	19000	31701	FAJAG2010ADMN10	STATE	CGE	287.20	V	E	P	PM	
31701	1940172	5/20/2015	05/20/2015 9:11:50AM	72523000	3170600002	61020	11000	19000	31701	FAJAG2010ADMN10	FEDERAL	GLE	847.25	V	E	P	PM	
31701	1940172	5/20/2015	05/20/2015 9:11:50AM	72523000	3170600003	62010	11000	19000	31701	FASTOP2012ADM	FEDERAL	GLE	574.41	V	E	P	PM	
31701	1940172	5/20/2015	05/20/2015 9:11:50AM	72523000	3170600003	62020	11000	19000	31701	FAVOCA2013ADM	FEDERAL	GLE	287.20	V	E	P	PM	
31701	1940172	5/20/2015	05/20/2015 9:11:50AM	72523000	3171100001	111004	11000	19000	31701	FA13CAHADM	STATE	CGE	1,392.94	V	E	P	PM	
31701	1940172	5/20/2015	05/20/2015 9:11:50AM	72523000	3171100001	111004	11000	19000	31701	FA13CAHADM	FEDERAL	GLE	1,392.94	V	E	P	PM	
31701	1941519	5/21/2015	05/21/2015 8:59:15AM	71300000	3170600002	61020	11000	19000	31701	FAJAG14P	FEDERAL	GLE	847.72	V	V	P	IU	
31701	1941519	5/21/2015	05/21/2015 8:59:15AM	71300000	3170600003	62012	11000	19000	31701	FASTOP2013PROPR	FEDERAL	GLE	49,630.96	V	V	P	IU	
31701	1941520	5/21/2015	05/21/2015 9:09:59AM	71300000	3170600003	62020	11000	19000	31701	FAVOCA2013PRD	FEDERAL	GLE	33,450.04	V	V	G	IU	
31701	1942709	5/31/2015	05/22/2015 9:22:26AM	72503000	3170300016	30811	12001	19000	31703	ITAG036		30811	GLE	744.22	V	V	N	MU
31701	1942709	5/31/2015	05/22/2015 9:22:26AM	72503000	3171100001	111004	11000	19000	31701	FA13CAHADM	STATE	CGE	30.80	V	V	N	MU	
31701	1942709	5/31/2015	05/22/2015 9:22:26AM	72503000	3171100001	111004	11000	19000	31701	FA13CAHADM	FEDERAL	GLE	30.80	V	V	N	MU	

- 2) Make sure date prompts to include **all** open period dates.
- 3) Determine why the journals listed are not posted.

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

Journal processing statuses include:

- “N” which means the journal is awaiting agency approvals.
- “G” represents the journal is in a “Pending” status.
- “P” represents the journal has been approved to post.
- “E” represents the journal contains an error and needs to be resolved.

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

	A	B	C	F	G	H	I	J	L	M	N	R	S	U
1	Unit	Journal ID	Date	Account	Dept	Proj	Fund	Locat	PC	Project	Activity	An T	Sum Amount	Status
1960	34101	RBFY140005	12/1/2013	70500000	3410300200	70100	11000	5000	34101	MITYSFO075F2013	STATE	CGE	44,143.800	E
1961	34101	RBFY140005	12/1/2013	70500000	3410300200	70100	11000	5000	34101	MITYSFO075F2013	FEDERAL	GLE	132,431.410	E
1962	34101	RBFY140005	12/1/2013	70500000	3410300200	70206	11000	5000	34101	MITECFO100F2013	FEDERAL	GLE	243,559.829	E
1963	34101	RBFY140005	12/1/2013	70501000	3410300200	70100	11000	5000	34101	MITYSFO075F2013	STATE	CGE	1,702.220	E
1964	34101	RBFY140005	12/1/2013	70501000	3410300200	70100	11000	5000	34101	MITYSFO075F2013	FEDERAL	GLE	5,106.640	E
1965	34101	RBFY140005	12/1/2013	70501000	3410300200	70206	11000	5000	34101	MITECFO100F2013	FEDERAL	GLE	15,887.320	E
1966	34101	RBFY140005	12/1/2013	70504000	3410300200	70100	11000	5000	34101	MITYSFO075F2013	STATE	CGE	1,830.850	E
1967	34101	RBFY140005	12/1/2013	70504000	3410300200	70100	11000	5000	34101	MITYSFO075F2013	FEDERAL	GLE	5,492.560	E
1968	34101	RBFY140005	12/1/2013	70504000	3410300200	70206	11000	5000	34101	MITECFO100F2013	FEDERAL	GLE	17,087.970	E
1969	34101	RBFY140005	12/1/2013	70505000	3410300200	70100	11000	5000	34101	MITYSFO075F2013	STATE	CGE	17.810	E
1970	34101	RBFY140005	12/1/2013	70505000	3410300200	70100	11000	5000	34101	MITYSFO075F2013	FEDERAL	GLE	53.430	E
1971	34101	RBFY140005	12/1/2013	70505000	3410300200	70206	11000	5000	34101	MITECFO100F2013	FEDERAL	GLE	63.173	E

e.g. Other budget errors could result from a budget item not existing on the grant/project budget. The budget error would say “No Budget Exists” on the Ledger Group PRJ\_FDS\_CH (the budget item or object code level of the project). Even if the needed budget item was added to the project budget and finalized, the journal would still fail budget checking if the Project Accounting Date (see Budget Detail screen shot) is not changed.

The screenshot shows a web interface for budget exceptions. At the top, search criteria are displayed: Business Unit: 34101, Journal ID: FY12CPP, Journal Date: 01/01/2014. Below this, a table titled 'Budgets with Exceptions' lists five entries, all with the exception 'PRJ\_FDS\_CH No Budget Exists'. The table columns include Budget Item, Exception, More Detail, Override Budget, Transaction, Debit, Budget, PS Book, Budget, and Action.

Budget Item	Exception	More Detail	Override Budget	Transaction	Debit	Budget	PS Book	Budget	Action
1 34101	PRJ_FDS_CH No Budget Exists	More Detail	<input type="checkbox"/>	Go To	11000	00040	34101	MORMAN100F2012	FEDERAL
2 34101	PRJ_FDS_CH No Budget Exists	More Detail	<input type="checkbox"/>	Go To	11000	00040	34101	WAYEN100F2012	FEDERAL
3 34101	PRJ_FDS_CH No Budget Exists	More Detail	<input type="checkbox"/>	Go To	11000	00040	34101	WARMC100F2012	FEDERAL
4 34101	PRJ_FDS_CH No Budget Exists	More Detail	<input type="checkbox"/>	Go To	11000	00040	34101	MELCS100F2012	FEDERAL
5 34101	PRJ_FDS_CH No Budget Exists	More Detail	<input type="checkbox"/>	Go To	11000	00040	34101	MSUSTR100F2012	FEDERAL

**Budget Detail**

Project: HSRMAN100F2012 SRM 100 FY 2012  
 Budget Period: 1 Begin Date: 10/01/2011 End Date: 09/30/2021 **Finalize** [Process Monitor](#)

**Project Budget Summary**

Cost Share Direct \$0.00 Total \$7,961,035.00 Currency: USD Total Budget: \$7,961,035.00

**Budget Amounts for Period**

Budget Item	Exec	Overhead	Revised	Limited CL Class	Subtype	Analysis Type	Promote Distribution Method	Budgeted Business Unit	Description	Accounting Date
AWARD_INDEMN	11000	34102	71200	19000	FEDERAL	BUD	Distributed	34101	Awards and Indemnities	09/30/2011
F&A_COSTS	11000	34102	89048	19000	FEDERAL	BUD	Not Distributed	34101	F&A Costs	01/13/2014
COMMUNICATION	11000	34102	70600	19000	FEDERAL	BUD	Distributed	34101	Communications	09/30/2011

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

e.g.

Below is an example of two budget errors on Journal 0001942741. Project ID HL1ZRURAL2F0015 is in budget error because the journal “Exceeds Budget Tolerance” on the “PRJ\_OVR\_PR” (Project Overall) budget and on the “ALOTCAT\_PR”. There is one project and one allotment error:

- Account 1 is above the line expenditures (payroll & fringe) which can be corrected by agency personnel.
- Account 2 is below the line expenditures (all other expenditures) which can only be corrected by budget personnel.

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

**GL Journal Exceptions - Line Exceptions**

Business Unit: 34301 Journal ID: 0001942741 Journal Date: 05/01/2015

Exception Type: Error  Override Transaction  More Budgets Exist

Maximum Rows: 100

**Budgets with Exceptions**

Details	Business Unit	Ledger Group	Exception	More Detail	Override Budget	Transfer	Fund	Dept	Account	Project	Budget Period
1	34301	ALOTCAT_PR	Exceeds Budget Tolerance	More Detail	<input type="checkbox"/>	Go To ...	11000	34309	2		2015
2	34301	PRJ_OVR_PR	Exceeds Budget Tolerance	More Detail	<input type="checkbox"/>	Go To ...	11000			HL1ZRURAL2F0015	ALL

- 4) Before proceeding, ensure that all journals affecting projects are posted.
- 5) Ensure auto-reversing journals processed for year-end post in the next state fiscal year and no journals fail to post due to budget errors.

e.g.

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

**Task 11: 06/19 & ongoing – Evaluate transactions that have not billed**

1) Run query **TN\_GR20\_UNBILLED\_TRANS\_DETAILS**.



2) Analyze the **TN\_GR20\_UNBILLED\_TRANS\_DETAILS** by referencing the following:

- a) Billing Anal Type of Priced Row
  - i) BIL = can be billed
  - ii) OLT = over the billing limit & will not bill (these have to be resolved)
- b) Billing Status
  - i) Priced = ready to send to billing
  - ii) Billing Worksheet = in billing and could be a temp bill or an invoice
  - iii) Ignore = will not be billed
  - iv) Unbillable/Nonbillable = not current billable (may be temporary)
  - v) S = in process
- c) Contract Process Status
  - i) Must be in "Active" to bill
- d) System Source of Original transaction
  - i) AP Batch = Accounts Payable
  - ii) Batch Time & Labor = Payroll
  - iii) EX Batch = Uploaded Journal
  - iv) GL Batch = General Ledger
  - v) GM Batch = Grants F&A (Indirect Cost)
  - vi) PC Online Entry Panel = direct entry in Project costing (generally adjusting entries)
- 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) A pivot table can be used to analyze this query.

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

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

- 4) Modify or create a new pivot table to analyze the Billing Status by putting “Project ID” as the row labels, “Billing Status” as column label and amount as the “Σ sum” value. The Billing Worksheet amounts should equal the value on **TN\_GR03\_BILLING\_DETAIL** query for that particular day by project ID. If they do not, proceed to #5.

3	Sum of Total Amount	Billing Status			
4	Project ID	Billing Worksheet	Priced	Unbillable/Non-billable	Grand Total
5	ECARCCTA532010	684.89	26,314.29	66.86	27,065.03
6	ECARCCTA532011	3,827.78			3,827.78
7	ECARCCTAFED909	3.13		28,090.46	28,093.59
8	ECARRACDBG70010		1,266.42	1,266.42	2,532.84
9	ECBIODIESELIN09	-29.60	6.92	17.76	-6.92
10	ECCDBGGRANT0909	142,739.12			142,739.12
11	ECFEMAGRANT0909	13.21		18.88	32.09
12	ECFEMMAPMOD0909	6.60	33,057.78		33,064.38
13	ECGOVENTASKFC09		14.06	10.36	24.42
14	ECLCCGOVENRGY09	-1,488,777.18			-1,488,777.18
15	ECMICROLOAN0710	-3,787.65		56,000.00	52,212.35
16	ECPVE	3,576,980.00			3,576,980.00
17	ECRRLBUSENTGT11	14,321.50			14,321.50
18	ECSEPGRMGM0509	220,441.75	0.00	147,434.12	367,875.87
19	ECSTDIAMSKADM09	-36,641.02	18,361.59	17,260.11	-1,019.32
20	ECSTENEPLFY2011	38,713.30			38,713.30
21	ECSTWINDENGY509			17.76	17.76
22	ECTNENEDUNETW09	13,011.13	6.92		13,017.05
23	Grand Total	2,481,506.96	79,026.98	250,171.72	2,810,704.66

Note: If there are “Deferred at the Line Level” temp bills, those “DEF” lines will NOT appear on the TN\_GR20\_UNBILLED\_TRANS\_DETAILS query. There will be a difference in TN\_GR20 Billing Status – “Billing Worksheet” and what appears on TN\_GR03. The DEF lines only change to BLD when they are billed. However, the DEF, BIL, and OLT lines all appear on the TN\_GR20\_ELIG\_UNBILLED\_TRANS\_DT query.

- 5) If your Billing Worksheet does not equal the value on **TN\_GR03\_BILLING\_DETAIL** query for that particular day, change the pivot table to add the “Acctg Date” as a row label. Use the filter to see the “Priced” and add the “Billing Anl (analysis) Type” in the column label. What is priced but in a BIL state should equal the results of the **TN\_GR03\_BILLING\_DETAIL** query for that particular accounting date. If one has something that is “Priced” in a BIL state but not on the Billing Worksheet and not in OLT, the PRICING process probably needs to be run on those transactions. Send an email to Edison Grants team to run pricing. Provide the BU, Project ID, and “Acctg (Accounting) Date” range (from and to dates). Task #5 should be referenced to address OLT’s.

3	Sum of Tran:	Billing Status	Billing An Type	Grand Total					
4		Billing Worksheet	Priced						
5	Business	Project ID	Activity ID	Acctg Date	BIL	OLT			
6	32701	EN3273800014	ENFY13BROWNSFLD	3/10/2015			\$69.00	\$69.00	
7				3/15/2015			\$44,076.11	\$44,076.11	
8				3/16/2015			\$3,290.00	\$3,290.00	
9				3/17/2015			\$2,522.06	\$2,522.06	
10				3/18/2015			\$1,334.64	\$1,334.64	
11				3/19/2015	\$282.80		\$2,046.83	\$2,329.63	
12				3/23/2015			\$1,687.42	\$1,687.42	
13				3/24/2015			\$224.45	\$224.45	
14				3/26/2015			\$10,333.42	\$10,333.42	
15				3/27/2015			\$642.83	\$642.83	
16				3/30/2015			\$69.00	\$69.00	
17				3/31/2015			\$34,030.47	\$34,030.47	
18				4/9/2015			\$187.18	\$187.18	
19				4/15/2015			\$49,541.85	\$49,541.85	
20				4/16/2015			\$115.00	\$115.00	
21				4/25/2015			\$11,186.54	\$11,186.54	
22				4/27/2015			\$1,566.63	\$1,566.63	
23				4/28/2015			\$797.48	\$797.48	
24				4/29/2015			\$138.97	\$138.97	
25				4/30/2015			\$38,085.26	\$38,085.26	
26				5/5/2015			\$100.00	\$100.00	
27				5/15/2015			\$30,505.49	\$30,505.49	
28				5/25/2015			\$6,888.14	\$6,888.14	
29				5/26/2015			\$165.00	\$165.00	
30				5/28/2015			-\$295.07	-\$295.07	
31	Grand Total						-\$12.27	\$239,603.77	\$239,591.50

- 6) Modify or create a new pivot table with “Project ID” as row label and in the column label “Rev Recog (recognition) Status” and amount remains in the “Σ sum” field. The Rev Recog Statuses are described below.
- i) C = Revenue processing has not yet occurred – this would result from a Customer Contract not being made active or from having an OLT transaction in billing.
  - ii) Generated = Revenue accounting lines have been created but not yet posted to GL – this could result from a CN journal having a budget error and not posted.
  - iii) Distributed = Revenue has been recognized and posted to GL
  - iv) Ignored = Revenue will not be recognized – this would result from a Customer Contract’s processing status being changed to cancelled or superseded.
  - v) None = Revenue has not been recognized
  - vi) S = Revenue is in process

3	Sum of Total Amount	Rev Recog Status				
4	Project ID	C	Distributed	Generated	Ignored	Grand Total
5	ECARCCTA532010	26,314.29	884.89		55.85	27,055.03
6	ECARCCTA532011		3,819.95		7.83	3,827.78
7	ECARCCTAFED909		3.13		28,090.46	28,093.59
8	ECARRACDBG70010	1,266.42			1,266.42	2,532.84
9	ECBODIESELIN09	5.92	-29.60		17.76	-6.92
10	ECCDBGGRANT0909		127,333.15	15,406.97		142,739.12
11	ECFEMAGRANT0909		13.21		18.88	32.09
12	ECFEMMAPM000909	33,057.78	6.60			33,064.38
13	ECGOVENTASKFC09	14.06			10.36	24.42
14	ECLOGGOVENRGY09		-1,488,777.18			-1,488,777.18
15	ECMICROLOAN0710		-3,767.65		56,000.00	52,212.35
16	ECPVE		3,576,930.98	49.02		3,576,980.00
17	ECRRLBUSENTGT11			14,321.50		14,321.50
18	ECSEPRMGMT0509	0.00	228,687.09	-8,246.34	147,434.12	367,875.87
19	ECSTDIAMSKADM09	18,361.59	-36,641.02		17,260.11	-1,019.32
20	ECSTENEPLFY2011		22,741.27	15,972.03		38,713.30
21	ECSTWINDENGY509				17.76	17.76
22	ECTNENEDUNETW09	5.92	13,011.13			13,017.05
23	Grand Total	79,025.98	2,443,995.95	37,511.01	250,171.72	2,810,704.66



It is recommended to use this query weekly.

**Task 12: 06/26 - For agencies having pass-through Grants (receive revenue from another state agency), reconcile project/grant related Interunit (IU) revenue with billing for IU billed through May 31.**

- 1) Run Query: **TN\_GR04\_INTERDEPT\_AR** for the first eleven months of the year.

**Schedule Query**

Run Control ID: TN\_GR04 [Export Manager](#) [Process Monitor](#) [Run](#)

Query Name:  [Search](#)

Description:

Update Parameters

Prompt Name	Value
BUSINESS_UNIT_PC	30227
ACCOUNTING_DT_FROM	2014-07-01
ACCOUNTING_DT_TO	2015-05-31

	A	B	C	D	E	F	G	H	I
1	Contract (Grant)	Business Unit	Project	Activity	Department	Analysis Type	Sum Amount	Date From	Date To
2	14AV	30227	CSACCESSVISIT14	INTERFED	30227	BLD	48,314.97	7/1/2014	5/31/2015
3	14AV	30227	CSACCESSVISIT14	INTERFED	30227	IUR	(49,861.10)	7/1/2014	5/31/2015
4	15AV	30227	CSACCESSVISIT15	INTERFED	30227	BLD	69,763.07	7/1/2014	5/31/2015
5	15AV	30227	CSACCESSVISIT15	INTERFED	30227	IUR	(69,763.07)	7/1/2014	5/31/2015
6	CSMAGISTRATESERVICES14	30227	CSCSMAGISTSER14	INTERFED	30208	BLD	1,339,815.29	7/1/2014	5/31/2015
7	CSMAGISTRATESERVICES14	30227	CSCSMAGISTSER14	INTERFED	30208	IUR	(1,339,789.87)	7/1/2014	5/31/2015
8	CSMAGISTRATESERVICES14	30227	CSCSMAGISTSER14	STATE	30208	BLD	(25.42)	7/1/2014	5/31/2015
9	ICIPORTALACC14	30227	CSICIPORTACC14	INTERFED	30227	BLD	24,175.00	7/1/2014	5/31/2015
10	ICIPORTALACC14	30227	CSICIPORTACC14	INTERFED	30227	IUR	(24,175.00)	7/1/2014	5/31/2015
11	ICIPORTALACC15	30227	CSICIPORTACC15	INTERFED	30227	BLD	15,825.00	7/1/2014	5/31/2015
12	ICIPORTALACC15	30227	CSICIPORTACC15	INTERFED	30227	IUR	(15,825.00)	7/1/2014	5/31/2015
13	JUVACCTBLOCKGRANT14	30227	CSJUVACCTBLGR14	INTERFED	30216	BLD	-	7/1/2014	5/31/2015
14	JUVACCTBLOCKGRANT15	30227	CSJUVACCTBLGR15	INTERFED	30216	BLD	-	7/1/2014	5/31/2015
15	NCHIP2013-4	30227	CSCASEJUDGE2014	INTERFED	30227	BLD	157,000.00	7/1/2014	5/31/2015
16	NCHIP2013-4	30227	CSCASEJUDGE2014	INTERFED	30227	IUR	(157,000.00)	7/1/2014	5/31/2015
17	TECHFOSTERCARE	30227	CSTECHFOSTCARE	INTERMAT	30227	BLD	55,601.39	7/1/2014	5/31/2015
18	TECHFOSTERCARE	30227	CSTECHFOSTCARE	INTERMAT	30227	IUR	(55,946.15)	7/1/2014	5/31/2015

2) Analyze the results of query **TN\_GR04\_INTERDEPT\_AR**.

- a) This query summarizes the pass-through (from one state agency to another state agency) BLD transactions and the IUR transactions.
  - i) For the contract/grants/projects that do NOT equal (BLD ≠ IUR), validate all billings have been approved and processed through Single Action, and the IU journals were created to bill for those invoices. If the IU journals were not created, an IU journal must be entered.
  - ii) If the invoice amount is not the amount you intend to bill on the IU journal, a correction GL journal voucher is needed to update the project/billing. (Note: GLR transactions will appear in the query results.)

In our current example there are several differences:

Rows 2 & 3 - Grant 14AV has more IUR revenue (\$29,861.10 - \$48,314.97 = \$1,546.13)

Rows 6,7 & 8 - Grant CSMAGISTRATESERVICES14 has more BLD transactions than revenue (\$1,339,815.29 - \$1,339,789.87 = \$25.42 the difference is due to a STATE activity having a GLE analysis type which billed and needs to be corrected with an AG journal from GLE to CGE.

Rows 17 & 18 - Grant TECHFOSTERCARE also has more IUR revenue than BLD (billed) transactions (\$55,601.39 - \$55,946.15 = \$344.76)

The **TN\_GR20\_JRNL\_NOT\_POST** query can be used to locate some of the differences. The Billing history could also be used. Navigation: FSCM> Customer Contracts> Create and Amend> General Information and enter BU and Contract/Grant and search. When the Contract is retrieved, click on Billing Plans hyperlink – click on B101 hyperlink - click on the History tab and click on the Billing tab and see invoices produced.

**The BLD should equal the IUR!**



**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 ≠ IUR), validate all billings have been approved and processed through Single Action, and the IU journals were created to bill for those invoices. If the IU journals were not created, an IU journal must be entered by the closing date (July 31). Remember an IU journal cannot be entered for less than \$1,000.00.

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

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

Separate billing transactions for state year-end will begin.



When reviewing TN\_GR03 each day after July 1st – no matter which version you use—there will be temporary bills by each contract if transactions exist in both state years; one with June transactional accounting dates and one with July transactional accounting dates.

### **IMPORTANT!!**



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

If you have expenditure transactions related to prepaids, it is critical that the billings are processed before the close date of the AR module. If you have a GL journal with a prepaid project that posts on Friday, July 10th or after, contact division of Accounts.

**ALL PROJECT JOURNALS DONE IN AN ADJUSTMENT PERIOD, 991, 992, 993  
NEED TO BE DATED 6/30/2015!**

**Task 15: 07/10 - Analyze Open Grant Items in Accounts Receivable with June Dates – see Task 1 for directions.**

**Task 16: 07/10 - Analyze Open On Account Items in Accounts Receivable with June Dates – see Task 2 for directions.**

**Task 17: 07/13– Last day for the Creation and Processing of Prepaids associated to Customer/Contracts for deposits received in June or before.**

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

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

**Task 18: 07/13 – Edison submodules closed for FY13 except Customer Contract module (revenue recognition) and automated F&A (Indirect Cost) processing**

**Task 19: 07/27–Last day for Accrued Liability (source LA) journals to be approved by agency in Edison**



- YAE is the analysis type on the expenditure line only when using Project Costing chartfields.
- Before July and August of FY2016 close, validate that the auto-reversing journals are posted and not in budget error status; if they are in budget error status, resolve these before month end close.
- Detailed directions for LA journals are provided by Division of Accounts Job Aids website.
- Revenue associated to the expenditures of an LA journal which was not auto-generated through the Edison revenue recognition process must be entered through an RA journal (see Task 24).

**Task 20: 07/31 – Last day for entry of IU journals by creating Agency (Also see Task #12 and Task #26)**

**Task 21: 08/01 – Evaluate and take action to resolve project/grant related journals in the system which have not been posted for FY15 looking for budget errors and missing approvals.**

**Task 22: 08/03 – Last day for entry of Grant related Accounts Receivable (RA) entries against Accrued Liability journals by agency.**



- “YAR” transactions do not bill when using the Project Costing chart fields.
- Before July and August of FY2016 close, validate that the auto-reversing journals are posted and not in budget error status; if they are in budget error status, resolve these before month end close.
- If a customer account receivable has already been established through Edison Accounts Receivable module with an accounting date of June 30 or prior, it should not be recorded again through the year-end accounts receivable journal process.
- Detailed directions for RA journals are provided by Division of Accounts on Job Aids website.

**Task 23: 08/04 – Last day for entry and submission by secondary Agency on IU journals**



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

**Task 24: 08/04 – Last day of entry of miscellaneous JV/AG/EX Journals to correct a previous FY15 transaction affecting Projects/Grants**



***No project related General Ledger journals whether they are JV's, AG's, or EX's can be entered in Edison for state fiscal year 2015 after August 4, 2015!!!!***



A journal may be needed if prepaid (zero dollar) invoices with transactional accounting dates of FY2015 were billed in FY2016 because the utilization (reduction of Deferred/Advanced revenue) occurred in FY2016. In order to process a correcting GL journal voucher, run the **TN\_GR\_A06\_UTL\_IN\_NEXT\_FY** query. This journal voucher should be an auto-reversing journal.

No Project Information should be entered on these journals.

Make sure all zero dollar billings for transactions with dates of June 30<sup>th</sup> or before are billed before making this journal.

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

BU	Fund	Dept	Account	Loc CF	PC BU	Project	Activity	An Type	Amount	Description
30501	20037	305107503	35000365	19136					25.00	AdjDR@YrEnd
30501	20037	305107503	11120001						-25.00	AdjDR@YrEnd

**Task 25: 08/04 – Last day for agency approval of Accounts Receivable (source RA) journal vouchers against Accrued Liabilities**

**Task 26: 08/04 - Repeat Task #12 – Reconcile grants/project related interunit (IU) revenue with billings with an accounting date through June 30th .**

**Task 27: 08/05 – Last day of agency approval for miscellaneous JV/EX journals to correct a previous FY15 transaction affecting projects/grants**

**Task 28: 08/07 – Last day of approvals by Division of Accounts for miscellaneous JV/EX journals to correct a previous FY15 transaction affecting projects/grants and IU journals.**

**Task 29: 08/07 - Analyze grant related contra accounts for proper state year-end balancing and clear all errors if any on F&A (Indirect Cost) processing.**



At state year-end all 89040000 (Indirect Cost Expenditures) and 89035000 (Contra Indirect Cost) should equal one another. There are two queries that should be analyzed to ensure these accounts net to zero; these queries are: **TN\_GR\_A13\_89040000\_VS\_89035000** and **TN\_GR\_A13\_IDC\_NOT\_IN\_BALANCE**.

**Schedule Query**

Run Control ID: TN\_GR\_A13\_89040000\_VS\_89035000 [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name: TN\_GR\_A13\_89040000\_VS\_89035000 [Search](#)

\*Description: Year end SFA Analysis

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	33701
FISCAL_YEAR	2015

Below shows an example giving part of the returned query:

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

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

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

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

**Schedule Query**

Run Control ID: TN\_GR\_A13\_IDC\_NOT\_IN\_BALANCE [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name: TN\_GR\_A13\_IDC\_NOT\_IN\_BALANCE [Search](#)

\*Description: Indirect Cost not in Balance

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	32501
FISCAL_YEAR	2015

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

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

At year-end, all 89300000 (In-kind cost transactions) and 89301000 (Contra In-kind cost transactions) should equal. The **TN\_GR\_A13\_89300000\_VS\_89301000** query can be used to analyze this.

**Schedule Query**

Run Control ID: TN\_GR\_A13\_89300000\_VS\_89301000 [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name: TN\_GR\_A13\_89300000\_VS\_89301000 [Search](#)

\*Description: Inkind and Inkind Contra Inbal

[Update Parameters](#)

Prompt Name	Value
BUSINESS_UNIT	32801
FISCAL_YEAR	2015

Here is an example of the query being returned:

	A	B	C	D	E	F	G	H	I	J	K	L
1	GL Bus Uni	Journal ID	Jrnl Date	Jrnl Status	Budget Sta	Sys Source	Account	Dept ID	Fund	Project	Sum Amount	Year
2	32801	1775948	10/29/2014	P	V	GL JE Page	89300000	3280100051	20001	WRHUNTEREDUCA14	148,833.18	2015
3	32801	1775948	10/29/2014	P	V	GL JE Page	89301000	3280100051	20001	WRHUNTEREDUCA14	(148,833.18)	2015
4	32801	1809369	12/9/2014	P	V	GL JE Page	89300000	3280100051	20001	WRHUNTEREDUCA15	22,031.01	2015
5	32801	1809369	12/9/2014	P	V	GL JE Page	89301000	3280100051	20001	WRHUNTEREDUCA15	(22,031.01)	2015
6	32801	1809370	12/9/2014	P	V	Copy Jrnl	89300000	3280100051	20001	WRHUNTEREDUCA15	23,770.59	2015
7	32801	1809370	12/9/2014	P	V	Copy Jrnl	89301000	3280100051	20001	WRHUNTEREDUCA15	(23,770.59)	2015
8	32801	1815672	12/16/2014	P	V	Copy Jrnl	89300000	3280100051	20001	WRHUNTEREDUCA15	64,298.40	2015
9	32801	1815672	12/16/2014	P	V	Copy Jrnl	89301000	3280100051	20001	WRHUNTEREDUCA15	(64,298.40)	2015
10	32801	1815684	12/16/2014	P	V	Copy Jrnl	89300000	3280100051	20001	WRHUNTEREDUCA15	53,090.22	2015
11	32801	1815684	12/16/2014	P	V	Copy Jrnl	89301000	3280100051	20001	WRHUNTEREDUCA15	(53,090.22)	2015
12	32801	1815687	12/16/2014	P	V	Copy Jrnl	89300000	3280100051	20001	WRHUNTEREDUCA15	58,358.50	2015
13	32801	1815687	12/16/2014	P	V	Copy Jrnl	89301000	3280100051	20001	WRHUNTEREDUCA15	(58,358.50)	2015
14	32801	1869629	2/26/2015	P	V	GL JE Page	89300000	3280100051	20001	WRHUNTEREDUCA15	11,835.75	2015
15	32801	1869629	2/26/2015	P	V	GL JE Page	89301000	3280100051	20001	WRHUNTEREDUCA15	(11,835.75)	2015
16	32801	1937791	5/18/2015	P	V	Copy Jrnl	89300000	3280100051	20001	WRHUNTEREDUCA15	21,590.61	2015
17	32801	1937791	5/18/2015	P	V	Copy Jrnl	89301000	3280100051	20001	WRHUNTEREDUCA15	(21,590.61)	2015

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.

3	Sum of Sum		Account		T
4	Fund	Project	89300000	89301000	Grand Total
5	= 11000	LWAEFLAF12ABE13	\$1,620,557.60	-\$1,620,557.60	\$0.00
6		LWAEFLAF12ESL13	\$92,985.42	-\$92,985.42	\$0.00
7		LWAEFLAF12SDV13	\$149,618.57	-\$149,618.57	\$0.00
8		LWPY30AASCSEP14	\$300,541.00	-\$300,541.00	\$0.00
9		MRDD12000000012	\$33,040.00	-\$33,040.00	\$0.00
10		MRDD13000000013	\$156,399.00	-\$156,399.00	\$0.00
11		MRDD14000000014	\$11,617.00	-\$11,617.00	\$0.00
12	11000 Total		\$2,364,758.59	-\$2,364,758.59	\$0.00
13	= 20001	WRHUNTEREDUCA14	\$148,833.18	-\$148,833.18	\$0.00
14		WRHUNTEREDUCA15	\$254,975.08	-\$254,975.08	\$0.00
15	20001 Total		\$403,808.26	-\$403,808.26	\$0.00
16	Grand Total		\$2,768,566.85	-\$2,768,566.85	\$0.00



By August 8th, all F&A errors should be cleared. The Edison Grant's team will **STOP** the automated processing for Indirect Cost. (Reference Task 7)

**Task 30: 08/07 - Perform Deferred/Advanced Revenue analysis – the following steps relate to prepaid Deferred/Advanced revenue accounts associated with Customer Contracts/Grants. This analysis will assist in creating the validations of account balances for Deferred/Advanced revenue on the Grant to the related prepaid accounts.**

- 1) Run the **TN\_GL048\_TRIAL\_BALANCE\_ACCT** query. This query provides the beginning period "0" which will give the ending balance rolled forward from prior year balance in the Deferred/Advanced Revenue accounts – (35XXXXXX). The beginning balance would be obtained from the trial balance with period "0" or the balance at the prior year-end. It is recommended to use the 35% (percent sign – wildcard) in the account field and only get the values you need.

Schedule Query

Run Control ID: TN\_GL048\_TRIAL\_BALANCE

Query Name: TN\_GL048\_TRIAL\_BALANCE\_ACCT

\*Description: Trial Balance - All CharFields

Update Parameters

Parameter Name	Value
BUSINESS_UNIT	WR01
FUND_CODE	20037
FISCAL_YEAR	2015
ACCOUNTING_PD_BEG	0
ACCOUNTING_PD_TO	12
ACCOUNT	35%

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

A	C	D	E	F	G	H	J	L	M	N
Unit	Fund	Dept	Account	Loc CF	Program	User Code	Project	Year	Period	Sum Total Am
30501	20037		35000109					2015	0	(3,378,486.60)
30501	20037		35000109				SSSEC1010000004	2015	0	175,178.80
30501	20037	3051007501	35000109	19136				2015	0	8,263.11
30501	20037	3051007501	35000109	19136	7501		SSSEC1010000004	2015	0	282,315.92
30501	20037	3051007501	35000109	19136	7501	991004	SSSEC1010000004	2015	0	(13,062.73)
30501	20037		35000365					2015	0	(29,518,312.77)
30501	20037		35000365				SSHAVA251MATH05	2015	0	958,992.42
30501	20037	3051007503	35000365	19136				2015	0	(70.19)
30501	20037	3051007503	35000365	19136	7503		SSHAVA251MATH05	2015	0	488,450.93
30501	20037	3051007503	35000365	19136	7505		SSHAVA251MATH05	2015	0	(169,230.85)
30501	20037	3051007503	35000365	19136	7505	991005	SSHAVA251MATH05	2015	0	(99,967.64)
			<b>35000109</b>		<b>Balance at period "0"</b>		<b>(2,925,791.50)</b>			
			<b>35000365</b>		<b>Balance at period "0"</b>		<b>(28,340,138.10)</b>			

- 3) Run query **TN\_GL66\_LIABILITY\_ENTRIES\_PD**. This query gives the agency all the liability entries for a given period. Run this query for each period once the period has closed to get the analysis of the monthly activity of the Deferred/Advanced revenue accounts.

**Schedule Query**

Run Control ID: TN\_GL66

Query Name: TN\_GL66\_LIABILITY\_ENTRIES\_PD

Description: Liability acctg entries for pd

Update Parameters

Prompt Name	Value
ACCOUNTING_PERIOD	1
BUSINESS_UNIT	30501
FUND_CODE	20037
FISCAL_YEAR	2015

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

- 4) Analyze the results of query **TN\_GL66\_LIABILITY\_ENTRIES\_PD**. The CN Journals are the revenue recognition and utilization of the prepaid Deferred/Advanced revenue accounts. The “AL” journals are the interest being allocated to the Deferred/Advanced revenue accounts. The AR and BI journals should net to zero because they would have produced zero dollar invoices. Periods “1” through “12” should be analyzed in advance and subsequent periods added to the spreadsheet after close.

Unit	Journal ID	Line	Source	Account	Account Descr	Dept	Fund	Loc	Prgr	User Co	Project	Activ	Yr	Peri	Amount	
30501	CNO1698820	3	CN	35000109	AdvRev Fed HelpAmer Vote	101							2015	1	8,263.11	
30501	1700465	3	IV	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136				2015	1	(8,263.11)	
30501	AR01726609	2	AR	35000109	AdvRev Fed HelpAmer Vote	101							2015	3	2,923.88	
30501	BI01725991	3	BI	35000109	AdvRev Fed HelpAmer Vote	101							2015	3	(2,923.88)	
30501	CNO1726078	2	CN	35000109	AdvRev Fed HelpAmer Vote	101							2015	3	2,639.26	
30501	CNO1800281	2	CN	35000109	AdvRev Fed HelpAmer Vote	101							2015	5	107,195.82	
30501	ADB_000130	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	6	(174.56)
30501	ADB_000182	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	6	(174.09)
30501	ADB_000196	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	6	(168.09)
30501	ADB_000211	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	6	(173.93)
30501	ADB_000244	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	6	(190.93)
30501	ADB_000072	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	7	(215.14)
30501	ADB_000085	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	8	(239.15)
30501	ADB_000095	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	9	(237.76)
30501	ADB_000089	1	AL	35000109	AdvRev Fed HelpAmer Vote	101	3051007501	20037	19136	7501	991004	SSSEC1010000004	FEDERAL	2015	10	(239.19)
30501	CNO1935248	2	CN	35000109	AdvRev Fed HelpAmer Vote	101							2015	11	212,917.23	
30501	CNO1698820	4	CN	35000365	AdvRev Fed HelpAmeric Vote Act								2015	1	(70.19)	
30501	1700465	1	IV	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136				2015	1	70.19	
30501	AR01726609	3	AR	35000365	AdvRev Fed HelpAmeric Vote Act								2015	3	25,944.62	
30501	BI01725991	4	BI	35000365	AdvRev Fed HelpAmeric Vote Act								2015	3	(25,944.62)	
30501	1741379	2	IV	35000365	AdvRev Fed HelpAmeric Vote Act								2015	3	55,703.54	
30501	ADB_000132	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	6	(1,686.23)
30501	ADB_000183	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	6	(1,686.24)
30501	ADB_000197	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	6	(1,626.41)
30501	ADB_000213	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	6	(1,682.92)
30501	ADB_000246	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	6	(1,861.12)
30501	ADB_000074	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	7	(2,160.95)
30501	ADB_000086	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	8	(2,402.08)
30501	ADB_000096	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	9	(2,388.12)
30501	ADB_000090	1	AL	35000365	AdvRev Fed HelpAmeric Vote Act		3051007503	20037	19136	7505	991005	SSHAVA251MATH05	FEDERAL	2015	10	(2,402.47)

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

Account	1	3	5	6	7	8	9	10	11	Grand Total
35000109	\$0.00	\$2,639.26	\$107,195.82	-\$881.60	-\$215.14	-\$239.15	-\$237.76	-\$239.19	\$212,917.23	\$320,939.47
35000365	\$0.00	\$55,703.54		-\$8,542.92	-\$2,160.95	-\$2,402.08	-\$2,388.12	-\$2,402.47		\$37,807.00
<b>Grand Total</b>	<b>\$0.00</b>	<b>\$58,342.80</b>	<b>\$107,195.82</b>	<b>-\$9,424.52</b>	<b>-\$2,376.09</b>	<b>-\$2,641.23</b>	<b>-\$2,625.88</b>	<b>-\$2,641.66</b>	<b>\$212,917.23</b>	<b>\$358,746.47</b>

  

	Beginning Balance from Trial Balance	Activity for Time	Balance at Point in Time
35000109	\$ (2,925,791.50)	\$ 320,939.47	\$ (2,604,852.03)
35000365	\$ (28,340,138.10)	\$ 37,807.00	\$(28,302,331.10)

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



A conversion prepaid needs to be added to the customer contract/grant for interest that has been added during the year. If you need assistance on this contact Mary Lou Goins.

**Task 31: 08/07 – All interest on Deferred/Advanced Revenue accounts should be posted & conversion (type) prepaids should be added to the Customer (Revenue) Contract(s) and processed.**



- Refer to the Grant Manual Section 4.2 for prepaid creation  
Special Note: With the 9.1 Upgrade there are some differences on the Prepaid creation.
- Don't forget about Prepaids created for interest earned on deferred/advanced revenue accounts.
- Conversion close of interest related to immediate prepaids has to be done by Edison Financials.

**Task 32: 08/08 – Customer (Revenue) Contract module closed for FY 15 (revenue recognition for FY15 will NOT occur after this date).**

**Task 33: 08/08 – F&A (indirect Cost) automated processing for FY15 closed (stops processing for FY15).**

**Task 34: 08/10 – Last day for temporary bills on TN\_GR03 with 2015 State Year accounting dates to occur.**

**Task 35: 08/13 – Evaluate miscellaneous JV/AG/EX journals which were NOT approved for FY15 transactions affecting projects/grants and delete the journals not approved.**

- 1) Run query **TN\_GR20A\_JRNLS\_NOT\_POST\_GR**
- 2) Delete journals not approved.

**Task 36: Submit Schedule of Expenditures of Federal Awards (SEFA) and Supplementary Information Schedule (SIS) – September 18, 2015**

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

- 1) Run query **TN\_GR06\_SEFA\_EXP** to obtain the information needed to compile the Schedule of Expenditures of Federal Awards (SEFA). This query is a summary of expenditures by agency with four prompts “PC Business Unit,” “From Period,” “To Period,” and “Fiscal Year.”

To see the detailed transactions behind the SEFA amounts, use query **TN\_GR06\_V\_SEFA\_DETAILS**. This query has look up values by Project ID and/or Award/Customer Contract number or use the “%” to include all projects and grants.

Prompt Name	Value
PC Business Unit	33101
From Period	1
To Period	094
FISCAL_YEAR	2015

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

	A	B	C	D	E	F	G
1	PC BU	CFDA	Program Name	Contract/Award	Grantor	Grantor Name	Ref Awd Num
2	33101	81.087	Renewable Energy Research and Development	EESI_ARRA_10	GR000000000009	US DEPT OF ENERGY TN	DE-EE0003007
3	33101	81.087	Renewable Energy Research and Development	EESI_ARRA_10	GR000000000009	US DEPT OF ENERGY TN	DE-EE0003007
4	33101	81.087	Renewable Energy Research and Development	EESI_ARRA_10	GR000000000009	US DEPT OF ENERGY TN	DE-EE0003007
5	33101	84.010	Title I Grants to Local Educational Agencies	TITLE I 2012	GR000000000016	US DEPT OF EDUCATION	S010A110042
6	33101	84.010	Title I Grants to Local Educational Agencies	TITLE I 2012	GR000000000016	US DEPT OF EDUCATION	S010A110042
7	33101	84.010	Title I Grants to Local Educational Agencies	TITLE I 2012	GR000000000016	US DEPT OF EDUCATION	S010A110042
8	33101	84.010	Title I Grants to Local Educational Agencies	TITLE I 2012	GR000000000016	US DEPT OF EDUCATION	S010A110042
9	33101	84.010	Title I Grants to Local Educational Agencies	TITLE I 2012	GR000000000016	US DEPT OF EDUCATION	S010A110042
10	33101	84.010	Title I Grants to Local Educational Agencies	TITLE I 2012	GR000000000016	US DEPT OF EDUCATION	S010A110042
11	33101	84.010	Title I Grants to Local Educational Agencies	TITLE I 2013	GR000000000016	US DEPT OF EDUCATION	S010A120042
12	33101	84.010	Title I Grants to Local Educational Agencies	TITLE I 2013	GR000000000016	US DEPT OF EDUCATION	S010A120042

	H	I	J	K	L	M	N	O	P
1	Award Begin	Award End	Project	Activity	Activity Type	Anl Type	Account	Total Amount	INFO
2	1/29/2010	6/30/2018	EDARRA000EESI10	FEDERAL	ARRA	ACT	70803000	7,928.10	
3	1/29/2010	6/30/2018	EDARRA000EESI10	FEDERAL	ARRA	ACT	70899000	31,013.02	
4	1/29/2010	6/30/2018	EDARRA000EESI10	FEDERAL	ARRA	ACT	71303000	2,000.00	
5	7/1/2011	12/30/2014	ED0000CB12ABX12	FEDERAL	FED	ACT	68012000	31,427.91	Refund of Prior Year Fed Exp
6	7/1/2011	12/30/2014	ED0000CB12ABX12	FEDERAL	FED	GLR	68012000	(31,427.91)	Refund of Prior Year Fed Exp
7	7/1/2011	12/30/2014	ED0000CB12ACX12	FEDERAL	FED	ACT	72503000	17.63	
8	7/1/2011	12/30/2014	ED0000CB12ACX12	FEDERAL	FED	GLE	71303000	24,199.64	
9	7/1/2011	12/30/2014	ED0000CB12ACX12	FEDERAL	FED	GLE	72503000	(17.63)	
10	7/1/2011	12/30/2014	ED0000CB12ACX12	FEDERAL	FED	SFA	89040000	-	
11	7/1/2012	6/30/2015	ED0000CB13AAX13	FEDERAL	FED	ACT	70300000	39.86	
12	7/1/2012	6/30/2015	ED0000CB13AAX13	FEDERAL	FED	ACT	70311000	52.00	

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

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

Grantor Name	Program Name	Award Begin	Award End	CFDA	Ref Awd Num	Total
ADMINISTRATION FOR CHILDREN	Head Start	4/1/2013	6/30/2015	93.600	04CD0030103	-\$942.40
		4/1/2014	6/29/2015	93.600	04CD0030104	\$129,270.38
		4/1/2015	3/31/2016	93.600	04CD0030105	\$13,113.37
CENTERS FOR DISEASE CONTR	Head Start	8/1/2013	11/30/2019	93.600	1U87P5004280	\$4,803.61
DEPARTMENT OF HEALTH AND H	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	9/30/2014	9/29/2019	93.243	1H795M061878-01	\$5,556.71
FLORIDA DEPT OF EDUCATION	State Fiscal Stabilization Fund (SFSF) - Race-to-the-Top Incentive Grants, Recovery Act	2/1/2013	9/30/2015	84.395	S395B100001	\$0.00
NATIONAL COALITION OF STD DI	Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the St	7/1/2012	6/30/2013	93.338	NCSD DASH Sub-Award	\$2,500.00
NEW SCHOOLS FOR NEW ORLEA	State Fiscal Stabilization Fund (SFSF) - Investing in Innovation (i3) Fund, Recovery Act	10/1/2013	12/31/2015	84.396	U336B100118	\$685,889.43
UNIVERSITY OF MICHIGAN	Education Research, Development and Dissemination	7/1/2014	6/30/2019	84.305	R305H140028	\$3,259.41
UNIVERSITY OF PITTSBURGH	Education Research, Development and Dissemination	7/1/2014	6/30/2017	84.305	R305H140112	\$154,134.45
US DEPT OF AGRICULTURE MD	Child Nutrition Direct Certification Performance Awards	1/1/2013	12/31/2018	90.589	N/A	\$251,978.00
		10/1/2013	9/30/2016	90.579	2014CNB10345	\$224,505.44
		10/1/2013	6/30/2015	90.582	2014(CLR)1860345	\$178,478.04
	Fresh Fruit and Vegetable Program	7/1/2014	9/30/2015	90.582	2014ML180345	\$581,769.02

- Run query: **TN\_GRO6S\_SEFA\_SUPPL** if Federal dollars are granted from another state agency. This query returns data for various chartfields. The results of the report giving the "Program Name" may not be the complete name as it is needed for the SEFA reporting. Be sure to schedule the query.

Schedule Query

Run Control ID: TN\_GROSS\_SEFA\_SUPPL [Report Manager](#) [Process Monitor](#) [Run](#)

Query Name: TN\_GROSS\_SEFA\_SUPPL [Search](#)

\*Description: SEFA Supplemental

Update Parameters

Prompt Name	Value
	2014-07-01
	2015-06-30
BUSINESS_UNIT	30227

Screen shot of part of query results:

	A	B	C	D	E	F	G
1	Period Begin	Period End	PC Bus Unit	CFDA	Program	Contract/Award	Grantor
2	7/1/2014	6/30/2015	30227	16.523	Juvenile Accountability Block Grants	JUVACCTBLOCKGRANT14	GRO000000000090
3	7/1/2014	6/30/2015	30227	16.523	Juvenile Accountability Block Grants	JUVACCTBLOCKGRANT14	GRO000000000090
4	7/1/2014	6/30/2015	30227	16.523	Juvenile Accountability Block Grants	JUVACCTBLOCKGRANT15	GRO000000000090
5	7/1/2014	6/30/2015	30227	16.523	Juvenile Accountability Block Grants	JUVACCTBLOCKGRANT15	GRO000000000090
6	7/1/2014	6/30/2015	30227	16.523	Juvenile Accountability Block Grants	JUVACCTBLOCKGRANT15	GRO000000000090
7	7/1/2014	6/30/2015	30227	16.554	National Criminal History Improvement Program (NCHIP)	NCHIP2013-4	GRO00000000101
8	7/1/2014	6/30/2015	30227	93.563	Child Support Enforcement	CSMAGISTRATESERVICES14	GRO00000000123
9	7/1/2014	6/30/2015	30227	93.563	Child Support Enforcement	CSMAGISTRATESERVICES14	GRO00000000123
10	7/1/2014	6/30/2015	30227	93.563	Child Support Enforcement	CSMAGISTRATESERVICES14	GRO00000000123
11	7/1/2014	6/30/2015	30227	93.563	Child Support Enforcement	CSMAGISTRATESERVICES14	GRO00000000123
12	7/1/2014	6/30/2015	30227	93.563	Child Support Enforcement	CSMAGISTRATESERVICES14	GRO00000000123
13	7/1/2014	6/30/2015	30227	93.563	Child Support Enforcement	CSMAGISTRATESERVICES14	GRO00000000123
14	7/1/2014	6/30/2015	30227	93.563	Child Support Enforcement	CSMAGISTRATESERVICES14	GRO00000000123
15	7/1/2014	6/30/2015	30227	93.563	Child Support Enforcement	CSMAGISTRATESERVICES14	GRO00000000123

Screen shot continuance

	H	I	J	K	L	M	N	O	P	Q
1	Grantor Name	Ref Awd #	Award Begin	Award End	Project	Activity	Activity Type	Anl Type	Account	Total Amount
2	TN COMM ON CHILDREN AND YOUTH	31601-14007	7/1/2013	9/30/2014	CSJUVACCTBLGR14	INTERFED	PTFED	ACT	71001000	(9,030.00)
3	TN COMM ON CHILDREN AND YOUTH	31601-14007	7/1/2013	9/30/2014	CSJUVACCTBLGR14	INTERFED	PTFED	GLE	70814000	9,030.00
4	TN COMM ON CHILDREN AND YOUTH	CJABG-SA 02-2014	7/1/2014	12/31/2015	CSJUVACCTBLGR15	INTERFED	PTFED	ACT	70814000	20,297.97
5	TN COMM ON CHILDREN AND YOUTH	CJABG-SA 02-2014	7/1/2014	12/31/2015	CSJUVACCTBLGR15	INTERFED	PTFED	GLE	70303000	2,907.68
6	TN COMM ON CHILDREN AND YOUTH	CJABG-SA 02-2014	7/1/2014	12/31/2015	CSJUVACCTBLGR15	INTERFED	PTFED	GLE	70814000	(9,030.00)
7	TN DEPT OF FINANCE AND ADMINISTRATION	NCHIPFFY13 SUBAWARD	6/1/2014	9/30/2015	CSCASEJUDGE2014	INTERFED	PTFED	ACT	72203000	162,000.00
8	TN DEPT OF HUMAN SERVICES	34513-83014	7/1/2013	9/30/2014	CSCSMAGISTSER14	INTERFED	PTFED	ACT	70300000	19,796.95
9	TN DEPT OF HUMAN SERVICES	34513-83014	7/1/2013	9/30/2014	CSCSMAGISTSER14	INTERFED	PTFED	ACT	70302000	559.38
10	TN DEPT OF HUMAN SERVICES	34513-83014	7/1/2013	9/30/2014	CSCSMAGISTSER14	INTERFED	PTFED	ACT	70303000	1,100.12
11	TN DEPT OF HUMAN SERVICES	34513-83014	7/1/2013	9/30/2014	CSCSMAGISTSER14	INTERFED	PTFED	ACT	70309000	88.90
12	TN DEPT OF HUMAN SERVICES	34513-83014	7/1/2013	9/30/2014	CSCSMAGISTSER14	INTERFED	PTFED	ACT	70312000	30.20
13	TN DEPT OF HUMAN SERVICES	34513-83014	7/1/2013	9/30/2014	CSCSMAGISTSER14	INTERFED	PTFED	ACT	70313000	27.92
14	TN DEPT OF HUMAN SERVICES	34513-83014	7/1/2013	9/30/2014	CSCSMAGISTSER14	INTERFED	PTFED	ACT	70401000	1,261.96
15	TN DEPT OF HUMAN SERVICES	34513-83014	7/1/2013	9/30/2014	CSCSMAGISTSER14	INTERFED	PTFED	ACT	70500000	1,430.87

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

3	Sum of Total Amount									
4	Grantor Name	Program	Award Begin	Award End	CFDA	Ref Awd #	Project	Total		
5	TN COMM ON CHILDREN AND YOUTH	Juvenile Accountability Block Grants	7/1/2013	9/30/2014	16.523	31601-14007	CSJUVACCTBLGR14	\$0.00		
6			7/1/2014	12/31/2015	16.523	CJABG-SA 02-2014	CSJUVACCTBLGR15	\$14,175.65		
7	TN DEPT OF FINANCE AND ADMINISTRATION	National Criminal History Improvement Program (NCHIP)	6/1/2014	9/30/2015	16.554	NCHIPFFY13 SUBAWARD	CSCASEJUDGE2014	\$162,000.00		
8	TN DEPT OF HUMAN SERVICES	Child Support Enforcement	7/1/2013	9/30/2014	93.563	34513-83014	CSCSMAGISTSER14	\$1,475,141.15		
9		Grants to States for Access and Visitation Programs	10/1/2013	12/31/2014	93.597	34513-30214	CSACCESSVISIT14	\$48,314.97		
10			10/1/2014	12/31/2015	93.597	1401TNSAVP	CSACCESSVISIT15	\$86,481.42		
11	TN DEPT OF TRANSPORTATION	National Priority Safety Programs	10/1/2013	12/31/2014	20.616	214GHS379	CSICIPORTACC14	\$24,175.00		
12			10/1/2014	12/31/2015	20.616	215GHS392	CSICIPORTACC15	\$25,275.00		
13	Grand Total							\$1,835,563.19		

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

If a Reference Award number is missing (blank), this field could be populated by entering the information on the Award Profile page on the Grant in Edison.



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

- 1) PROGRAMINC activity which automatically reduces the Federal draws does not have associated direct expenditures – run TN\_GR24A\_REV\_WRONG\_ACTIVITY to easily identify the reduction of program income that reduced revenue.
- 2) TN\_GL048\_TRIAL\_BALANCE returns the trial balance using all chartfields.
- 3) TN\_GL63\_EXPENDITURE queries returns data from the general ledger journal table which includes both project and activity.
- 4) TN\_GL83 (various letters) EXPENSE queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
- 5) TN\_GL64\_REVENUE queries returns data from the general ledger journal table which includes both project and activity.
- 6) TN\_GL84 (various letters) REVENUE queries returns data from the ACTUALS Ledger which DOES NOT include the activity field.
- 7) TN\_GRO6X\_REV\_EXP\_IN\_DIFF\_YEAR from Task 6 can help to identify expenditures and revenue recognized in different state years.
- 8) TN\_PR202\_ALL\_TRANSACTIONS is a project query which can provide all transactions for one or many projects in a business unit by accounting date range. This query is intended for general transaction research and knowledge of all analysis types is required to interpret the results. The prompts allow the individual to filter by project, fund, account, department ID, and source type.
- 9) SEFA main report and the Supplemental query can be generated monthly once the month ends and reconciled to the general ledger queries.
- 10) Revenue recognized on a journal entry or a direct journal deposit and not recognized through projects would result in the associated expenditures not appearing on the SEFA query and therefore should be a reconciling item.
- 11) Please take note that if you use YAE with a Project ID and don't have that project yet associated to a Customer Contract; it will not pull on the SEFA report. A Customer Contract has to exist before it will pull on the SEFA reports.
- 12) Match INTERFED revenue from the Trial balance to the SIS supplemental report.

**These tasks are highly recommended to assist the agency in reconciling and closing for year-end.**

**It is important to always remember the “DOMINO” effect that entries have in the Grant/Project world, some queries will need to be re-run to make sure no new situations have occurred that need to be addressed!**

