



Department of  
**Finance &  
Administration**

# GRANTS WORKSHOP

## SEFA & SIS Reporting

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# WORKSHOP AGENDA



SEFA & SIS Overview



Tips & Considerations



Illustrative Examples



Updated FAQs Overview



Future Steps

# SEFA & SIS OVERVIEW

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2 CFR [200.510\(b\)](#)

SEFA

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Tips on

SEFA & SIS

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# TIPS & CONSIDERATIONS

## ❖ Tips on SEFA & SIS

1. Payments to subrecipients are required to be reported separately on the SEFA and SIS. For assistance in determining whether a payee should be considered a subrecipient or a contractor (vendor), click [here](#) to access a helpful checklist on the Association of Government Accountants' website

# SUBRECIPIENT VS. CONTRACTOR

## Characteristics of Subrecipient

### 200.330(a)

- Determines who is eligible to participate in the Federal program.
- Determine how services will be delivered to participants.
- Has performance measured based on whether program objectives were met.
- Responsible for programmatic decision making.
- Is responsible for adherence to program requirements.
- Uses the Federal assistance to carry out a program for a public purpose.

## Characteristics of Contractor

### 200.330(b)

- Provide goods or services within normal business operations.
- Provides similar goods or services to different purchasers.
- Provides goods or services that are ancillary to the operation of a state or Federal program.
- Operates in a competitive environment.
- Is not subject to compliance requirements.



Click [here](#) for a checklist



## 2. Identifying information for **SEFA** related to subrecipients

*TN\_GR06\_V\_SEFA\_DETAILS* expanded with additional fields to help identify subrecipients.

- i. Contract fields (Supplier Contract ID, Contract Vendor, Contract Type, Contract Description, Supplier Type);
- ii. AP fields (AP Business Unit, Vendor, Voucher, Voucher Line).

## 3. Identifying information for **SIS** related to subrecipients

*TN\_PR101\_PROJECT\_COST\_DETAIL* used to help identify amounts to be reported.

# ADDITIONAL ANALYSIS

4. The following should be analyzed to identify any transactions that may affect amounts passed through to subrecipients:
  - i. Accrued liabilities (including prior year reversals);
  - ii. Refunds of prior year expenditures (account 68012xxx);
  - iii. Program income;
  - iv. Reallocation journals.
  - v. Awards passed through to other State Agencies.

# ILLUSTRATIVE EXAMPLES

- ❖ Supplementary Information Schedule (SIS) must be shared with other State Agencies.
  - Agency Fiscal Officer List: Click [here](#)>>Contacts-internal use only TAB
  - SEFA Contact List will be distributed
- ❖ Job Aids Link.  
<http://www.tn.gov/finance/article/fa-accfin-swa>





# FAQS UPDATE

4 Revised  
Questions

24 New  
Questions

Click [here](#) to see full text

**FAQs**  
Frequently Asked Questions





## ❖ 4 Revised Questions

- a. 200.110-6 Effective Dates and Grace Period for Procurement – Extended one more year (e.g. June 30, 2018).
- b. Previous FAQs – Background on Uniform Guidance, Q 1-6, Q 1-8, and Q1-9 - Information that was posted on the COFAR website ([www.cfo.gov/COFAR](http://www.cfo.gov/COFAR)) has been transitioned to [www.cfo.gov/grants](http://www.cfo.gov/grants).



## ❖ 24 New Questions

- 1) 200.33-1 Capitalization level for software
- 2) 200.56-1 Indirect Costs v. Administrative Costs
- 3) 200.56-2 Facilities Costs and Administrative Cap
- 4) 200.68-2 Determining Modified Total Direct Costs
- 5) 200.68-3 Are Rental Costs Allowable Costs
- 6) 200.210-1 Total Amount of a Federal Award - Federal and Non-Federal Share
- 7) 200.305-2 Payments to Non-Federal Entities - Advance or Reimbursements
- 8) 200.331-8 Pass-Through Entities that Have Paid Indirect Costs
- 9) 200.331-9 Negotiating Indirect Costs with State Agencies
- 10) 200.331-10 Requirements for Pass-Through Entities. Timing of Subrecipients Risk Assessments



## ❖ 24 New Questions

- 11) 200.331-11 Requirements for Pass-Through Entities. Verifying Subrecipients are Audited as Required by Subpart F and Following Up on Subrecipient Findings
- 12) 200.344-1 Closeout for Awards Without a Final Indirect Cost Rate
- 13) 200.414-12 Providing Proof of Indirect Costs for De Minimis Rate
- 14) 200.414-13 Is the De Minimis Rate the de facto Rate
- 15) 200.414-14 Verifying an Indirect Cost Rate
- 16) 200.414-15 Documentation Required for Negotiating an Indirect Cost Rate
- 17) 200.430-3 Methods for Documenting Personnel Costs
- 18) 200.510-1 Organizing Content of Schedule of Expenditures of Federal Awards (SEFA)
- 19) 200.510-2 Subtotals by Agency in the Schedule of Expenditures of Federal Awards (SEFA)



## ❖ 24 New Questions

- 20) 200.510-3 Schedule of Expenditures of Federal Awards. Expenditures Occur in Only One Program Within a Cluster of Programs
- 21) 200.511-1 Auditee Responsibility for Preparing the Summary Schedule of Prior Audit Findings and Corrective Action Plan
- 22) 200.518-1 Auditing Low-Risk Type A Programs During Implementation of UG Audit Requirements
- 23) Appendix III – 4 Effective Square Footage and Utility Cost Adjustment Calculation
- 24) Appendix III – 5 Effective Square Footage and Utility Cost Adjustment Calculation - Single Function

# “GRANTS INFORMATION SHARING” WEBSITE

## Grants Information Sharing

Welcome to the Grants Information Sharing website. Grants normally come with significant requirements, and it can be a daunting task to locate the resources available to assist in complying with such requirements. Our primary objective of this website is to provide a single location where various grant related information and training materials can be easily accessed. The website is designed to provide resources not only for State Personnel but also for Subrecipients.



# GRANTS TRAINING

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## Basic Grant Training-Entering Grants

September 13<sup>th</sup> 8:00-11:00AM

September 13<sup>th</sup> 12:00-3:00PM

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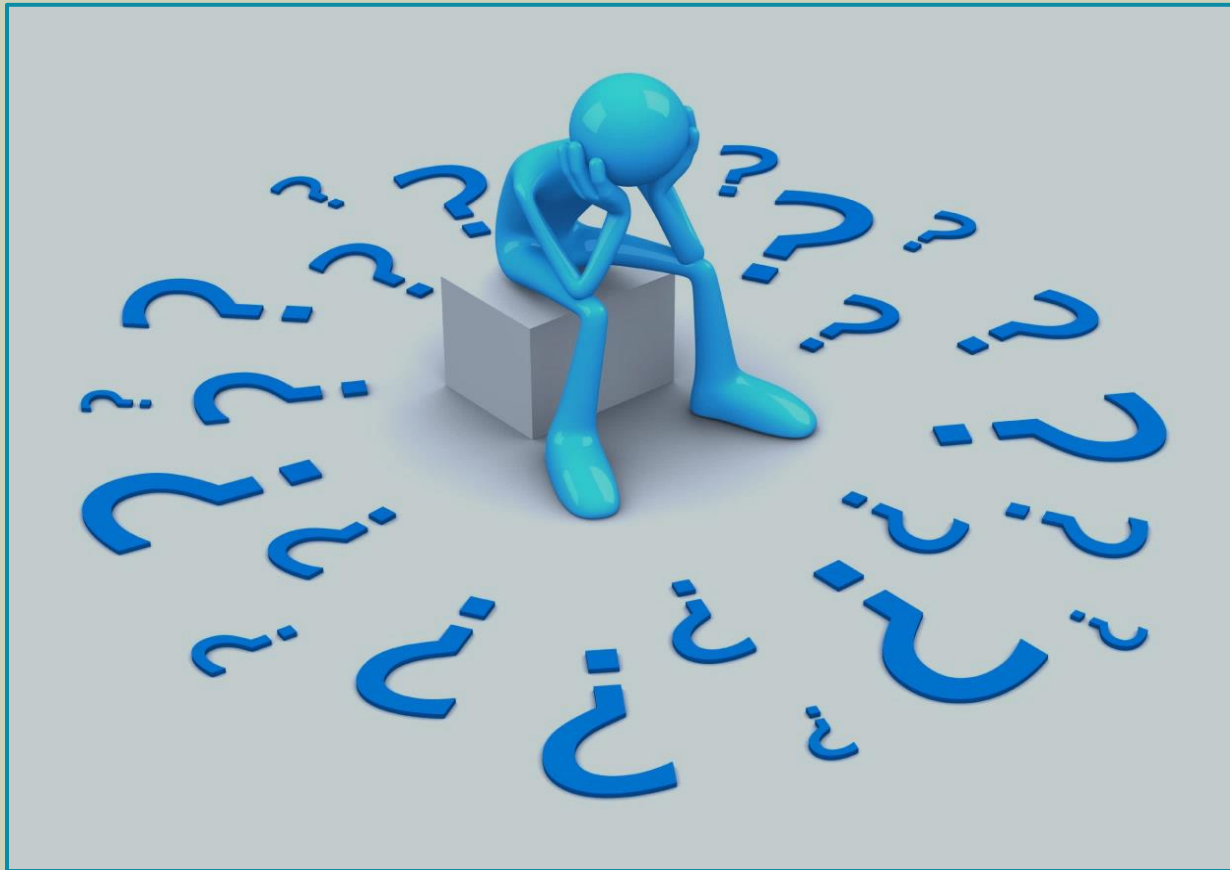
# FUTURE STEPS

## What is Coming Next?

- New “Grants Information Sharing” Website
- Pre-risk assessment template
- Update on revising F&A Policy 3 through issuance of a joint Policy with the Central Procurement Office.
- Update on grant manual
- Audit findings analysis



# QUESTIONS



# CONTACT INFORMATION

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