**SEFA Reconciliation Template Instructions**

The SEFA Reconciliation Template was designed to automate the reconciliation of some of the known standard reconciling items. This instruction document is intended to walk through navigating and using the template for reconciliation.

1. Run TN\_GL97\_ACTUAL\_REV\_EXP\_PROJECT and download the query results. Paste as Values the results of the query in cell A2 of the TN\_GL97\_Data Tab. Columns W to Z are formulas and will automatically update. Highlight the Account Column and click Data Tab. Select Text to Columns and click Finish.
2. Run TN\_GR06\_SEFA\_EXP and download the query results. Paste as Values the results of the query in cell A2 of the TN\_GR06\_Data Tab. Highlight the Account Column and click Data Tab. Select Text to Columns and click Finish.
3. If any of the following items are applicable to your agency, do the following:
   1. Program Income – Run TN\_GR24A\_REV\_WRONG\_ACTIVITY and download the query results. Paste as Values the results of the query in cell A4 of the Program Income tab. Highlight the Account Column and click Data Tab. Select Text to Columns and click Finish.
   2. Automated Indirect Cost – Run TN\_GR\_A13\_89040000\_VS\_89035000 and download the query results. Paste as Values the results of the query in cell A4 of the Indirect Cost tab. Highlight the Account Column and click Data Tab. Select Text to Columns and click Finish.
   3. Revenue and Expense in Different Fiscal Year – Run TN\_GR06X\_REV\_EXP\_IN\_DIFF\_YEAR and download the query results. Paste as Values the results of the query in cell A4 of the Rev in Other Year tab. Highlight the Account Column and click Data Tab. Select Text to Columns and click Finish.
   4. Non-Gov PTFED Grants – if your agency received pass-through federal dollars from another state, county, local government, or non-profit list those Project IDs starting in cell A4.
4. Refresh the Pivot Tables located on TN\_GL97\_Recon tab and Tab A-Tab F. The following steps should be taken to ensure data properly populates on the templates.
   1. **TN\_GL97\_Recon** – when refreshed, the pivot table should bring back projects with a Federal activity. If nothing returns, click on the Project filter and make sure all are selected. also check the Activity filter and be sure FEDERAL is selected. If your agency uses ad hoc Activities, select all activities that are federally funded to ensure completeness of the SEFA. If your agency receives pass-through federal dollars from a non-profit, foundation, or local government, the filter will need to also include the activities related to these grants. (i.e. NONGOV)
   2. **Tab A – TN\_GR06\_Pivot** – if no results show up in this pivot table after it is refreshed, click on the filter on the Project field, and ensure all projects are selected. There is a check figure in cell E1 that should not be changed.
   3. **Tab B – TN\_GR\_A13 Pivot** – when refreshed, this pivot table should populate with no issue. There is a check figure in cell E1 that should not be changed.
   4. **Tab C – NonGov\_PTFED** – this pivot table has a filter on the Source Type. The filter on the Source Type should be reviewed to ensure that all non-federal rate sets that have pass-through federal dollars are selected. There is a check figure in cell D1 that should not be changed.
   5. **Tab D – Statistical Grants** – this pivot table has a filter on the Analysis Type. The filter on Analysis Type should be reviewed to ensure that “SJE” is the only analysis type selected. There is a check figure in cell E1 that should not be changed.
   6. **Tab E – Rev in Different Years** – when refreshed, this pivot table should populate with no issue. There is a check figure in cell C1 that should not be changed.
   7. **Tab F – Program Income** – when refreshed, this pivot table should populate with no issue. There is a check figure in cell D1 that should not be changed.
   8. **Tab G – Accrual Comparison** – this pivot table is comparing the effects of the reversals of prior year accruals. There are filters on the An Type and the Period. These filters should be reviewed to ensure analysis types “YAE” and “YAR” and Periods 1-12 are selected. There is a check figure in cell G1 that may need the formula updated. If the check figure does not calculate correctly, verify that the formula is summing the Grand Total Column. Update as needed. If you had no Project accrual reversals, you can delete the formulas in Column I on the TN\_GL97\_Recon Tab.
5. **TN\_GL97\_Recon** – this tab is designed to reconcile Federal Revenue and Expense by project.
   1. Columns F to I will automatically populate to help reconcile any know differences.
   2. Column J and K allow for any known items to be manually entered. Any reconciling items entered in Column K should also be accompanied with explanatory detail and documentation. Column M or a Note in the cell can be used to provide the detail.
   3. Column L is the difference between expense and revenue adjusted for the identified reconciling items. This column must be zero before moving forward.
   4. Column N is the Adjusted Expense number that will carry forward to the Recon Sheet. Based on what additional reconciling items are put in columns J and K for a given project, this figure may need to be updated for those projects.
   5. Check Figures are included at the top of the worksheet. They are designed to sum amounts included on this schedule and compare to the source information on other sheets of this template. Any difference between the Schedule total and check figures should be investigated and reconciled.
6. **Recon Sheet** – this tab is designed to reconcile Expense per the General Ledger to Expense on the GR06 by Project.
   1. The first step is to copy all the Projects included on the TN\_GL97\_Recon tab and Paste as Values in cell A12. Data will then return in columns B and D as well as columns F, G, and H if applicable.
   2. Columns I, J, and K are available for additional reconciling items to be documented. Any reconciling items entered in these columns should also be accompanied with explanatory detail and documentation.
   3. Column M is the difference between Expense per the GL and Expense per the GR06 adjusted for known reconciling items. This column must be zero before moving forward.
   4. Column N and O should be populated with items that are SEFA reportable but are not in the GL under a project. These columns will add to the SEFA expenditure Amount.
   5. Check Figures are included at the top of the worksheet. They are designed to sum amounts included in the schedule and compare to the source information on other sheets in this template. Any difference between the Schedule total and check figures should be investigated and reconciled.
7. **Summary** – this tab is designed to compile data per the reconciliation to assist in completing the SEFA shell. Note this tab does not present expenditure data split between amounts spent internally and amounts passed to subrecipients, but rather presents in total by project. The Summary tab should reconcile to Total expenditures presented on the SEFA Shell in Total.
   1. All columns on the Summary tab should automatically update. In some instances, the information will not populate, mainly for Projects that are not included on the GR06 query. Manual entry of the information is appropriate for these items.
   2. The Grant Start Date and Grant End Date should be verified. These dates are retrieved from Commitment Control and may be extended beyond the actual Grant End Date to allow for close-out of grant expenditures.