Memorandum

Date: March 30, 2020
To: State of Kansas Agencies
From: Kansas Division of Budget
Subject: SMART Announcement: New Program Code to Capture COVID-19 Transactions

The Governor and Secretary of Administration have requested that all transactions related to the COVID-19 outbreak be tracked in SMART for ease of reporting. This applies to all state agencies (Regents, executive, judicial, and legislative branches). Division of the Budget and the Office of Accounts and Reports have added program code 21662, COVID-19 Transactions, with an effective date of February 1, 2020, to both IBARS and SMART.

If COVID-19 related transactions have already been processed, agencies are expected to process adjustment transactions to update/correct the program code to 21662. Adjustment transactions should be entered in the SMART module where the transaction originated, for example, AP transactions should be updated/corrected as an AP journal voucher and deposits shall be updated/corrected as deposit adjustments.

When considering what transactions should use the COVID-19 program code, the general guidance is to include transactions that would not normally have occurred if the virus outbreak had not happened.

Examples of transactions that **should** use the COVID-19 program code:
- Purchase of laptop computers so staff can work remotely
- Meals, lodging and/or miscellaneous expenses for emergency response
- Military activation
- Supplies for disinfection (cleaners, anti-bacterial gel, etc.)
- Medical supplies (gloves, masks, thermometers, test kits, etc.)
- Salaries and wages for additional personnel or overtime costs due to outbreak response
- Overtime costs for staff working to cover tasks when co-workers cannot report due to self-quarantine or no access to daycare for school-age kids
- Costs due to the cancellation of activities
- Deposits for COVID-19 revenue

Examples that should **not** use the COVID-19 program code:
- Salaries and wages for staff working remotely or performing normal tasks during the statewide office closure

Any agencies with specific questions about whether expenses or revenues should be included or excluded should contact their Division of Budget analyst.