

INFORMATIONAL CIRCULAR NO. 20-A-015

DATE: May 6, 2020
SUBJECT: Clarification and New Off-Budget Program Code to Capture COVID-19 Transactions
EFFECTIVE DATE: May 6, 2020
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SUMMARY: Recording COVID-19 SMART Expenditures Using New Program Codes 21662 and 97662

As first announced to the SMART user community on March 27, 2020, a new program code was added in SMART to capture all transactions related to the COVID-19 outbreak. Informational Circular 20-A-013, published April 2, 2020, provided deadlines for adjustments and journals as well as the information regarding the use of the new code.

The Division of Budget has identified a need for the COVID-19 transactions to be separated between on-budget and off-budget program codes. Please use program code 21662 for only on-budget transactions. To capture off-budget transactions, a new program code has been added to SMART, 97662, with the description COVID 19 Off-Budget, effective February 1, 2020. This code was added only for the following agencies that normally report off-budget transactions:

Agency Name	Agency Number
Attorney General	082
Kansas Bureau of Investigation	083
Department of Administration	173
Office of Administrative Hearings	178
State Fire Marshal	234
Fort Hays State University	246
Office of the Governor	252
Health & Environment--Health	264
Kansas Department of Transportation	276
Highway Patrol	280
Department of Labor	296
Office of Information Technology Services	335
Kansas State University - Main Campus	367
Emporia State University	379
Pittsburg State University	385
Department for Children & Families	629

State Treasurer	670
University of Kansas	682
Commission on Veterans Affairs	694
Wichita State University	715

If an agency was not included in the above list and has off-budget COVID-19 transactions, please log a ManageEngine Service Desk request for this program code to be added in SMART.

All COVID-19 related transactions occurring during fiscal year 2020 must be properly recorded using **on-budget program code 21662** or **off-budget program code 97662** by the end of the fiscal year.

- **If COVID-19 related transactions have processed during February and March using a program other than 21662 or 97662, agencies are expected as soon as possible to process adjustment transactions to update/correct the program code.**
- **For COVID-19 related transactions that process during April and May with a program code other than 21662 or 97662, adjustment transactions to update/correct the program code are expected to be processed within 10 calendar days following the month in which the transactions occurred.**
- **For COVID-19 related transactions that process during June with a program code other than 21662 or 97662, adjustment transactions to update/correct the program code must be processed prior to the end of the fiscal year.** SMART will be closed to agency users at 6pm on Friday, June 26, 2020 for fiscal year-end processing.

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 should 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. Please refer to Informational Circular 20-A-013 for a list of examples.

JG:sz