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Laura Kelly, Governor

State Agency CRF Tracking and Reporting

FAQ/Checklist

Date: February 11, 2021
Re: Checklist for CRF Tracking and Reporting

This checklist includes guidance addressed in the memos distributed throughout the pandemic titled Processing FAQs for state agencies receiving Coronavirus Relief Funds. Additionally, you'll find best practices for completing Coronavirus Relief Fund (CRF) expense reports, as required by the State of Kansas. Adherence with these guidelines ensures consistency of data for internal state reporting as well as compliance with the U.S. Department of the Treasury's Office of Inspector General's reporting requirements relative to CRF expenditures. (Note: this document is meant as a job aid and does not need to be returned to the Office of Recovery or the Department of Administration's Office of Accounts and Reports.)

Reference Tables

Common Name for CRF Distribution	Description	Date Approved by State Finance Council	Total Approximate Amount of Distribution	Fund and Budget Unit
FY20 State Agency Reimbursement in June 2020	Reimbursements of FY 20 Expenses reported using the COVID program code through June 12, 2020	June 16, 2020	$16 Million	3753 - 3753
Round 1 Awards	Awards made to county governments across Kansas	June 16, 2020	$400 Million	N/A
FY20 State Agency Reimbursement in August 2020	Reimbursements of FY 20 expenses reported using the COVID program code through June 30, 2020, and not previously transferred to the CRF.	August 10, 2020	$4 Million	3753 – 3753
Round 2 Awards	Seven state agencies were awarded funds based on proposals submitted to the SPARK Task Force	July 29 and August 10, 2020	$314 Million	3753 – 3771
Round 3 Awards	Awards to state agencies based on proposals of operational and project spending due on September 4, 2020	September 17, 2020	$290 Million	3753 - 3772
Non-CRF CARES Awards H.R.133 Awards	New Awards received directly by Agencies as a part of the CARES Act or the new H.R.133, but not a part of the CRF funds	N/A	N/A	Confirm with OAR, the total award amount and the funding stream for each award including project codes, program codes, and agency use

NOT A PART OF CRF EXPENSE REPORTS	distributed through the Office of Recovery.			codes which distinguish these new awards from existing funds.

Guidance for each scenario of award distribution or receipt, provided to Agencies in the Processing FAQ

Grant/Award **Distributed** from State Agency	**To** any recipient	• Distribute directly from fund 3753 using the budget unit corresponding to the award round • Only include a value for ChartField 2 on the accounting rows, to define the appropriate federal category, if the category for the final expenditure for goods and services is known. Agency must collect the federal reporting information directly from the recipient.
Grant/Award **Distributed** from State Agency	**To** another State Agency	• Interfund should be processed using account code 773100 – Federal Subgrant Transfer Out
Grant/Award **Received** by State Agency	**From** another State Agency	• Interfund should be processed using account code 766050 - Federal Subgrant Transfer In
Grant/Award **Distributed** from State Agency	**To** a Local Government	• Process a payment using Account Code 550100 – Federal Aid to Local Government
Grant/Award **Received** by State Agency	**From** a Local Government	• Deposit funds into a federal fund separate from the 3753 CRF fund so as not to comingle funds state and local use of CRF funds
Grant/Award **Distributed** from State Agency	To a Non-Governmental Entity	• Use account code 550600 – Federal Aid to Qualified Non-State Entity.
Payment for Exchange of Goods or Services **Distributed** from State Agency	**To** any recipient	• Distribute directly from budget unit 3753 using the budget unit corresponding to the award round • ChartField 2 must be used on the accounting rows • Continue using the program code for COVID-19 tracking
Payment for Exchange of Goods or Services **Received** by State Agency	**From** any recipient	• Receipt the funds into the appropriate state fund and record the appropriate revenue account code.
Payment for Exchange of Goods or Services **Distributed** from State Agency	**To** another State Agency	• Interfund should be processed using an appropriate expense account code
Payment for Exchange of Goods or Services **Distributed** from State Agency	**To** a Local Government	• Process a payment using an appropriate expense code • Best practice would be for the payment to be processed as an ACH payment
Payment for Exchange of Goods or Services **Distributed** from State Agency	**To** a Non-Governmental Entity	• Since these payments are taxable, we have to assume that a 1099 needs to be issued for these payments • W-9 forms must be collected from the recipient

ChartField 2 categories established in SMART include:

ChartField 2	Description
CRFADMN	Administrative Expenses
CRFPERS	Budgeted Personnel and Services Diverted to a Substantially Different Use
CRFTSTT	COVID-19 Testing and Contact Tracing
CRFECON	Economic Support (other than Small Business, Housing, and Food Assistance)
CRFETAN	Expenses Associated with the Issuance of Tax Anticipation Notes
CRFDSLN	Facilitating Distance Learning
CRFFOOD	Food Programs
CRFHOUS	Housing Support
CRFTELE	Improve Telework Capabilities of Public Employees
CRFMEDE	Medical Expenses
CRFNURS	Nursing Home Assistance
CRFPHSE	Payroll for Public Health and Safety Employees
CRFPPEQ	Personal Protective Equipment
CRFPHEX	Public Health Expenses
CRFSBAS	Small Business Assistance
CRFUEMB	Unemployment Benefits
CRFWCMP	Workers' Compensation
CRFOTHR	Items Not Listed Above

SMART Reporting

- ☐ **All payroll expenditures** offset by CRF awards have been **properly accounted for in SMART** from one of the two methods below:
  - ☐ The funding source for an employee’s salary was changed to CRF funding in SHARP or
  - ☐ GL journal entries were processed in SMART to move the expenditures into the correct funding source, utilizing Chartfield2 to identify the appropriate federal reporting category.
  - ☐ The following details are entered for payroll expenses in the fields as noted on the SMART_CRF_Export page:
    - Acctg Date = payroll paycheck issue date
    - Voucher/Expense Report ID/AR Deposit ID = payroll journal ID like PAYXXXXXXX (regents will have their own unique payroll journal ID)
    - Supplier ID/Customer ID = Employee ID, unless you have been approved to enter summary payroll expense transactions
    - Supplier Name/Payee/Customer Name = Employee Name, unless you have been approved to enter summary payroll expense transactions
    - Module = GL, if CRF funding is used in SHARP the Module will be Payroll instead of GL
      - If a GL journal was entered to move payroll to CRF, the following details are needed

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- Column U (following Contract ID) = GL journal ID entered to move payroll expenses to CRF
- Column V = date of the respective GL journal

☐ If SMART is adjusted to reimburse expenditures with CRF funds or to correct an application of CRF funds, both the receipt of CRF funds as well as the PO and voucher are aligned with the correct funding source per the reference table above.

☐ **The following SMART queries have been used to populate the CRF Expense Report**

Query Name	Descr	Owner
KS_COVID_AP_PAYMENT_DETAIL	Vouchers with payee addresses	Public
KS_COVID_RPT_AP	AP module vouchers	Public
KS_COVID_RPT_AP_VOUCHER	AP vouchers with details	Public
KS_COVID_RPT_AP_VOUCHER_PCRD	PCard voucher detail	Public
KS_COVID_RPT_AR	AR module deposits	Public
KS_COVID_RPT_EX	EX module expense reports	Public
KS_COVID_RPT_FUND_3753_AP	AP vouchers with details	Public
KS_COVID_RPT_FUND_3753_AP_DATE	AP detail prompt by Acctg Date	Public
KS_COVID_RPT_FUND_3753_AP_JV	AP journal vouchers	Public
KS_COVID_RPT_FUND_3753_AR	AR deposits with details	Public
KS_COVID_RPT_FUND_3753_AR_DATE	AR detail by Acctg Date	Public
KS_COVID_RPT_FUND_3753_EX	EX expense reports with detail	Public
KS_COVID_RPT_FUND_3753_EX_DATE	EX detail by Acctg Date	Public
KS_GL_ACTUALS_DETAIL_ALL_DT	Detail GL (all modules)	Public

☐ The original expenditure accounting date, vs. the date of the correcting entry, was used when determining which expenditure to include in the required reporting template

☐ For P-Card Transactions, the date used on the CRF report is the date the credit card was used to pay the supplier vs. the date of payment to UMB

☐ If the UMB voucher accounting date is in FY21 and the PCard transaction date is in FY20, the FY20 transaction date is to be reported in the Acctg Date column on the FY21 CRF expense report with a notation in the far column (after Contract ID) of PCard and the UMB voucher accounting date (for example: PCard 7/10/2020)

☐ For P-Card Transactions, the actual Supplier/Vendor/Merchant is Named vs. UMB. If the expenses are related to a contract, the Supplier Name, Supplier ID, and Contract ID are also filled out.

☐ For P-Card Transactions, Voucher ID is the voucher to UMB as it contains the most information about the transaction.

☐ Transfers to and from the Governor's Office was not included on the reporting template

☐ **SMART, as the state's system of record, has been reconciled to the CRF Expense Reports.** Total expenditures, by account code, and date range in SMART agree to total expenditures, by account code, and date range in the CRF Expense Report submitted to the Office of Recovery. Suggested method:

- Run the SMART Query, KS_GL_ACTUAL_DETAIL_ALL_DT, for fund 3753 using the date range for the reporting period.
- In the query result, remove the lines for fund/budget unit 3753/3753 to exclude FY20 activity.
- Sort and total the query result by account code.
- Sort and total your agency's CRF reporting spreadsheet (SMART_CRF_Export) by account code.
- Compare the two reports above and resolve any differences.

SMART CRF Export Page:

☐ All reported expenses appear to align with the Office of Recovery's approved allocation amount of CRF dollars. The total expended amount in the entire FY21 CRF Expense Report does not exceed its allocation.

☐ The reported expenses are approved in relation to their respective funding stream (e.g., Continuity of Operations or Programs) by the Office of Recovery.

☐ **Account** *(Column I)* is populated with account codes that accurately depict the nature of each transaction and exactly reconcile with entries recorded in SMART.

☐ **Project** *(Column K)* includes enough details to discern the item/service purchased and how it contributes to the agency's COVID-19 response in accordance with CRF eligibility criteria.

☐ **ChartField2** *(Column L)* correctly classifies each transaction with the appropriate OIG category. 'Items Not Listed Above' is used only in rare cases should there be no other category that fits the transaction's description. Likewise, 'Administrative Expenses' is used only in cases in which the transaction solely aims to administer a specific program.

☐ **Fiscal Year** *(Column M)* is populated for all completed rows. All transactions should not reflect any fiscal year other than FY21.

☐ **Accounting Date** *(Column N)* is complete and within both FY21 <u>and</u> CRF eligibility scope *(7/1/2020 through 3/1/2021).*

☐ **Amount** *(Column O)* is populated with a positive value for all completed rows, except for line items that depict a returned transfer of unused CRF dollars from a grant recipient. All returns/reimbursements for item/service purchases should be adjusted to reflect the final positive amount or, if netting to $0, be removed from the report entirely.

☐ **Voucher / Expense / Report ID / AR Deposit** *(Column P)* is populated for all completed rows.

☐ **Supplier ID / Customer ID** *(Column Q)* is populated for all completed rows with a unique Supplier ID / Customer ID for each supplier/payee/customer name.

☐ **Supplier Name / Payee / Customer Name** *(Column R)* is populated for all completed rows with appropriate names, even in cases when a "P-Card," "UMB Bank Visa," and/or "Card Services" were used as the purchasing method.

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☐ **Module** *(Column S)* is populated for all completed rows with appropriate Module entries (e.g., AP, EX, and GL).

☐ **PO No.** *(Column T)* is populated for all completed rows, with the exception of irretrievable PO numbers due to the use of a p-card.

☐ **Contract ID** *(Column U)* is populated for all transactions that used either a state- or agency-level contract.

☐ There are no rows with subtotals or grand totals.

In the case of agencies receiving CRF dollars for either (1) Continuity of Operations <u>and</u> one or more program(s) or (2) multiple programs, increase the Column letter referenced in previous checklist items by one and observe the following considerations:

> ☐ **Project ID** *(Column A)* reflects the appropriate project ID codes provided in the FY21 Consolidated CRF Expense Report outreach email. This is an additional column inserted into the template to the left of **Agency Name**, the default *Column A*.
>
> ☐ **Project** *(Column L)* includes a unique award-specific code for programmatic transactions, when applicable. In the absence of such a code in an agency's records, the Project column includes enough details to discern the item/service purchased and how it contributes to the agency's COVID-19 response in accordance with CRF eligibility criteria.

<$50 Aggregate – Categories and <$50 Aggregate – Type Pages

☐ All transactions with payments totaling less than $50k in aggregate to one supplier/payee are reflected in the (1) <$50k Aggregate – Categories and (2) <$50k Aggregate – Type pages.

☐ Both pages' OIG category and funding type totals for Payments equal the sum of all expenses reported in the SMART_CRF_Export page to date across all FY21 reporting periods.

☐ The value of all Obligations is equal to or greater than the value of Payments in each respective OIG category and payment type row.

☐ The aggregate value of all Obligations and all Payments in both pages reconcile to each other.

Sub-Recipients Page

☐ All entities receiving either $50k or more in aggregate through any combination of CRF payments are reported.

☐ **Identification Number OR DUNS Number** *(Columns B or C)* is populated for all completed rows.

☐ **Address fields** *(Columns D-J)* are populated for all completed rows.

> ☐ **Zip+4** *(Column I)* reports the complete zip-code with its +4 digits for every sub-recipient's address.

☐ **Organization Type** *(Column K)* reflects one of the OIG-acceptable entries (e.g., For-Profit Organization (Other than Small Business), Small Business, and County Government) with no spelling errors, case changes, or abbreviations.

Loans Page

☐ All loans in the SMART_CRF_Export page totaling either equal to or greater than $50k in aggregate to one entity are reported.

☐ **US Dept of Treasury Program Category** *(Column A)* reflects current OIG categories *(dropdown menu available)*, with no spelling errors or abbreviations.

☐ **Sub-Recipient** and **Sub-Recipient ID** *(Columns B and C)* match an entry in the Sub-Recipients page.

☐ **Loan detail fields** (*Columns D-K)* are populated for all completed rows.

☐ This page's payment totals equal the sum of all loan transactions totaling either equal to or greater than $50k in aggregate to one entity reported in the SMART_CRF_Export page to date across all FY21 reporting periods.

☐ The value of all Obligations is equal to or greater than the value of Payments in each respective transaction's row.

Contracts Page

☐ All payments connected to a state- or agency-level contract in the SMART_CRF_Export page totaling either equal to or greater than $50k in aggregate to one entity are reported.

☐ **US Dept of Treasury Program Category** *(Column A)* reflects current OIG categories *(dropdown menu available)*, with no spelling errors or abbreviations.

☐ **Sub-Recipient** and **Sub-Recipient ID** *(Columns B and C)* match an entry in the Sub-Recipients page.

☐ **Contract detail fields** (*Columns D-K)* are populated for all completed rows.

> ☐ **Contract Number** *(Column D)* is populated with contract IDs that match contract IDs with equal to or greater than $50k in aggregate of payments reported in the SMART_CRF_Export page.
>
> ☐ **Contract Date** *(Column G)* reports entries that are equal to or earlier than the **Period of Performance Start Date** *(Column J).*

☐ This page's payment totals equal the sum of all payments connected to a state- or agency-level contract totaling either equal to or greater than $50k in aggregate to one entity reported in the SMART_CRF_Export page to date across all FY21 reporting periods.

☐ The value of all Obligations is equal to or greater than the value of Payments in each respective transaction's row.

Direct Payments Page

☐ All direct payments in the SMART_CRF_Export page totaling either equal to or over $50k in aggregate to one entity are reported.

☐ **US Dept of Treasury Program Category** *(Column A)* reflects current OIG categories *(dropdown menu available)*, with no spelling errors or abbreviations.

☐ **Sub-Recipient** and **Sub-Recipient ID** *(Columns B and C)* match an entry in the Sub-Recipients tab.

☐ **Payment Date** *(Column D)* is equal to or later than the reported Obligations date.

☐ **Payment Amount** *(Column E)* is populated for all completed rows.

☐ This page's payment totals equal the sum of all direct payment transactions totaling either equal to or greater than $50k in aggregate to one entity reported in the SMART_CRF_Export page to date across all FY21 reporting periods.

☐ The value of all Obligations is equal to or greater than the value of Payments in each respective transaction's row.

Grants Page

☐ All grants in the SMART_CRF_Export page totaling either equal to or greater than $50k in aggregate to one entity are reported.

☐ **US Dept of Treasury Program Category** *(Column A)* reflects current OIG categories *(dropdown menu available)*, with no spelling errors or abbreviations.

☐ **Sub-Recipient** and **Sub-Recipient ID** *(Columns B and C)* match an entry in the Sub-Recipients tab.

☐ **Award detail fields** *(Columns D-K)* are populated for all completed rows.

  ☐ **Award Date** *(Column G)* is equal to or earlier than the **Period of Performance Start Date** *(Column J).*

☐ This page's payment totals equal the sum of all grant transactions totaling either equal to or greater than $50k in aggregate to one entity reported in the SMART_CRF_Export page to date across all FY21 reporting periods.

☐ The value of all Obligations is equal to or greater than the value of Payments in each respective transaction's row.

Transfers to Other Governments Page

☐ All transfers to other governments in the SMART_CRF_Export page totaling either equal to or over $50k in aggregate to one entity are reported.

☐ **US Dept of Treasury Program Category** *(Column A)* reflects current OIG categories *(dropdown menu available)*, with no spelling errors or abbreviations.

☐ **Sub-Recipient** and **Sub-Recipient ID** *(Columns B and C)* match an entry in the Sub-Recipients tab.

☐ **Award detail fields** *(Columns D-G)* are populated for all completed rows.

  ☐ **Transfer Date** *(Column F)* is equal to or earlier than the reported Obligations date.

☐ This page's payment totals equal the sum of all transfers to other governments totaling either equal to or greater than $50k in aggregate to one entity reported in the SMART_CRF_Export page to date across all FY21 reporting periods.

☐ The value of all Obligations is equal to or greater than the value of Payments in each respective transaction's row.

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