

From: [Johnson, Kathy](#)
Subject: Coronavirus Accounting & Reporting - Important Reminders & Updates
Date: Tuesday, April 28, 2020 3:35:33 PM
Attachments: [image001.png](#)
[image002.png](#)
[image004.png](#)
Importance: High

Good Afternoon State Agency Finance Contacts,

Please see below for some reminders and updates as they relate to coronavirus accounting and reporting.

FUNDS GOING OUT

Many agencies are incurring COVID-19 related costs that are not currently covered under agency and program specific grant awards. **It is very important, however, for agencies to continue documenting and tracking ALL coronavirus related expenses – whether you think they may be allowable costs or not.** New guidance related to what is allowable under the *Coronavirus Relief Fund* (\$1.9B for SC), as authorized through the CARES Act, is continually being updated and refined as directed from the U.S. Treasury Department. State agencies should be tracking **all** expenses they would not otherwise have incurred if not for COVID-19. Under the current guidance, the Fund may only be used to cover costs that “*were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government.*” Be aware that even though certain costs/line items may have been budgeted for in the FY2020 Appropriations Act, if they are being used for a *substantially different use* than originally intended, those costs may be allowable if used for COVID-19 related efforts.

FUNDS COMING IN

As previously outlined, the CG’s Office, in conjunction with the Executive Budget Office, is creating new funds in SCEIS to capture and track the various sources of federal funding available to state agencies as authorized through the CARES Act. The CARES Act was signed into law on 3/27/2020 but as you know, there were several acts prior to that date under which states agencies may still be eligible to receive coronavirus relief funds:

1. *The Coronavirus Preparedness & Response Supplemental Appropriations Act* – passed into law on 3/6/2020
2. *Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act)* – went into effect on 3/13/2020 when a national state of emergency was declared
3. *The Families First Coronavirus Response Act (FFCRA)* – passed into law on 3/18/2020
4. *The CARES Act* – passed into law on 3/27/2020

As part of the state’s tracking, and in order to provide the Governor and the General Assembly with the most accurate and complete figures available, we need to ensure we are capturing **all** coronavirus aid and relief funds state agencies are receiving through each Act. New federal funds and grants need to be created for *new programs* as well as for each supplemental source of funding for *existing programs* if authorized through coronavirus aid legislation.

If you’re unsure of whether a new grant award is related to coronavirus relief legislation, you can send us a copy of the award and we will research the origins. In some instances, it is possible for one fund to be created for several awards/grants if they fall within the same specific purpose. Each grant, however, can

only have one external (federal) fund assigned to it.

Once a new fund is established for an award, agencies will need to send the following grant documents to Bonny Anderson at the Executive Budget Office: the Federal/Other Financial Assistance form (GCR-1 or GS7), a Federal Grant Maintenance form (D38) as well as a copy of the grant award (NOA). Once received, the grant will be assigned a unique Federal Project (Internal Reference Number) and Phase code for tracking purposes. When requesting additional budget authority for these funds in SCEIS (BD100), agencies should attach each of these documents to the budget adjustment document.

New funds are still being added every day, but here’s a current list of funds that have been created so far:

Act	Fund	Description
CARES Act	51C10000	CARES ACT - CORONAVIRUS RELIEF FUND
	51C10001	CARES ACT - CHILD CARE & DEVELOPMNT FUND
	51C10002	CARES ACT-GOVERNOR'S EMERG EDUC RELIEF
	51C10003	CARES ACT-ELEMENTARY & SECONDARY SCH EMG
	51C10004	CARES ACT-HIGHER ED EMERGENCY RELIEF FD
	51C10005	CARES ACT-FTA TRANSIT INFRASTRUCTURE GRT
	51C10006	CARES ACT - EMERGENCY SOLUTIONS GRANTS
	51C10007	CARES ACT - RYAN WHITE HIV/AIDS PROGRAM
	51C10008	CARES ACT-HOUSING OPPORTUNITIES (HOPWA)
	51C10009	CARES ACT-COMMUNITY DEVELOPMNT BLOCK GRNT
	51C10010	CARES ACT-ELECTION SECURITY GRANT (HAVA)
	51C10011	CARES ACT-NATIONAL ENDOWMENT FOR ARTS
	51C10012	CARES ACT-INST OF MUSEUM & LIBR SRV GRNT
	51C10013	CARES ACT-AGING & DISABILITY SVC GRANTS
	51C10014	CARES ACT-HOSPITAL PREPAREDNESS PROGRAM
	51C10015	CARES ACT-EMERGENCY MGMT PERFORM GRANTS
	51C10016	CARES ACT - EPIDEMIOLOGY & LAB CAPACITY
51C10017	CARES ACT-SUBSTANCE ABUSE & MENTAL HEALT	
Families First Coronavirus Response Act	51C20000	FAMILIES FIRST CORNAVIRUS RESP ACT-TEFAP
	51C20001	FFCRA - FMAP 6.2% INCREASE (MEDICAID)
	51C20002	FFCRA-AGING & DISABILITY PRGM-NUTRITION
Coronavirus Preparedness & Response Supplemental Appropriations Act	51C30000	CORONAVIRUS PREPAREDNESS & RESPONSE ACT

Please let us know if you have any questions.

Thank you,

Kathy J. Johnson, CPA | Director of Statewide Accounting

South Carolina Comptroller General’s Office
 305 Wade Hampton Building | Capital Complex, Columbia, SC 29201
 Direct • 803-734-2608 | Office • 803-734-2121
 Email • kjohnson@cg.sc.gov | Web • www.cg.sc.gov