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Governor

Commonwealth of Kentucky
FINANCE AND ADMINISTRATION CABINET
OFFICE OF THE CONTROLLER

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Secretary

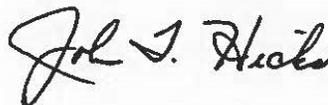
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Edgar C. Ross
Controller

TO: State Agency Fiscal and Budget Officers

FROM: Ed Ross, Controller
Office of the Controller, 
Finance and Administration Cabinet

John T. Hicks, State Budget Director
Office of State Budget Director



DATE: April 6, 2020

SUBJECT: Tracking Expenses – Response to CARES Act

The Office of the Controller, within the Finance and Administration Cabinet, and the Office of State Budget Director are providing the following guidance for the tracking of expenses related to the “Coronavirus Aid, Relief, and Economic Security Act” or the “CARES Act,” which was signed into law on March 27, 2020. The CARES Act, which provides economic relief funding for the Commonwealth, will have significant accountability and reporting requirements.

As a result, a new federal fund, 12CV – *Coronavirus Aid, Relief, and Economic Security Act*, has been created that will enable activity to be tracked at all levels, as well as monitor cash balances to ensure timely draws. Only those departments who are receiving funds through the CARES Act shall be set up to use fund 12CV on the Valid Fund Department (VFD) and Valid Fund Department Function (VFDF) tables.

Agencies that anticipate receipt of federal funds from the CARES Act should complete the attached spreadsheet and submit it to their applicable OSBD Policy & Budget Analyst for processing. This spreadsheet will replace the need for each agency to prepare a SAS-14. Agencies must provide each possible combination of department/agency number and function code so that the VFD and VFDF relationship can be established in eMARS.

The vast majority of funds received from the CARES Act will be from existing Programs. However, the Commonwealth needs to report CARES Act activity separate from those Programs already established. The Office of the Controller has established a new Program Category (CARE), which should be used to track Program/Federal Grant activity related to the

CARES Act. A new Program Code must be created to account for the funds received under the CARES Act. Each new Program Code shall be associated to Program Category “CARE” on the Program Table.

If you have any questions, please contact the Office of the Controller, [Office of Statewide Accounting](#) or the Office of State Budget Director.

Thank you for your assistance in ensuring the Commonwealth has comprehensive and accurate statewide reporting as it relates to the CARES Act.

Previous correspondence from the Office of the Controller relating to COVID-19 activity can be found by clicking [here](#).

Attachment:
COA Template Fund 12CV