DATE: July 31, 2020

TO: Agency CFOs


SHARE Financials now has a dedicated chart field to identify and track expenditures that are reimbursable under the CARES Act. The field is “Program”, and must be used by all agencies expending funds for which reimbursement will be requested through the Coronavirus Relief Fund maintained by DFA. This field was previously “Spec” but is no longer in service for that purpose.

Chartfield:

<table>
<thead>
<tr>
<th>Category</th>
<th>Subcategory</th>
<th>Oper Unit</th>
<th>Bud Ref</th>
<th>Class</th>
<th>Program</th>
<th>Affiliate</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Use the Program field on requisitions, purchase orders, vouchers and journal entries to identify expenditures incurred after March 11, 2020 and allowable under the CARES Act.

Please note: the CARES Act requires that the payments from the Coronavirus Relief Fund only be used to cover expenses that—

1. are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID–19);
2. 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; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Additional guidance for allowable expenditures can be found at https://home.treasury.gov/policy-issues/cares/state-and-local-governments.

The COVID identifier should not be used if the expenditures are reimbursable under a different federal grant.

Other processes related to budgeting and reporting may be implemented for reimbursement purposes. Those processes will be communicated as they become effective.