

From: Tammy Steele
Sent: Friday, August 7, 2020 7:50 AM
To: Tammy Steele <Tammy.Steele@cot.tn.gov>
Subject: Local Government Audit - COVID-19 Infomation

Dear Colleagues,

I have included the message below that was recently sent out to auditors with the Division of Local Government Audit. I have also attached a letter from Comptroller Wilson and Deputy Comptroller Mumpower. I think all of this information will be helpful as you attempt to perform audits of local governments in Tennessee that have received CARES Act Federal Assistance or other Federal Grants related to the Covid-19 pandemic.

Message

We are receiving several questions concerning CARES Act payments that we feel should be shared so that we are all on the same page. Please distribute this to your staff after you have read it.

We are still waiting on official guidance from the OMB, but we believe based on the guidance we currently have, that governments are required separate COVID-19 revenues/expenditures in the government's accounting records. This could be accomplished by utilizing a separate revenue/expenditure function code, subfunction object code, cost centers, separate special revenue funds, or by other means such as a manual ledger.

COVID expenditures will also need to be separately reported on the SEFA. In many cases, the CFDA number will be one we have not used before like the Education payments (CFDA No. 84.425). However, in some cases funds will be comingled with an existing CFDA Number and will need to be separated, for instance we will have both CFDA No. 10.555

– Nutrition, and 10.555 Nutrition-COVID. The Covid Federal Grants/Assistance will also be separately reported on the Data Collection Form. Other facts of interest based on auditor questions include:

1. The EMS payments the counties received should go under CFDA 93.498 – Provider Relief Fund - COVID.
2. I was told by the TN Dept of Labor that the unemployment insurance payments/credits do not have a CFDA number. However, from looking at the FAQ to OMB M-20-21 (See Attached) it appears that they should be reported under 17.225 – Unemployment Insurance – COVID. The credits should be recognized as both a revenue and expenditure in the financial statements.
3. ***This probably does not apply to cities:*** Election equipment. In some counties the TN Secretary of State has purchased election equipment on behalf of the county. We will treat this like commodities and book both a revenue and an expenditure at the fund level for the equipment purchase. This will be reported as non-cash assistance on the SEFA under CFDA 90.404 - 2020 Supplemental COVID-19 Election Security Grants. This grant is from the U.S. Election Assistance Commission (EAC) passed through the TN Secretary of State.
4. The ESSER/Education funds will go under CFDA No. 84.425 and will have the COVID extension added. These funds were awarded prior to June 30 and provide for payment of qualifying expenses incurred after March 1, 2020. Therefore, any qualifying expenditures for FY 2020 should be reported on the SEFA and may result in this being a Major Program. In addition, this may result in deferred revenues if the counties do not get their requests filed timely. Remember, this a reimbursement grant, so it is our job to audit what they are submitting for reimbursement and not to go looking for additional expenditures. If they file a request after they have closed their books, we can pick that up next year.

5. The Tennessee Cares Act payments <https://tncaresact.tn.gov/allocations>. These payments were not awarded to the counties until after July 1, 2020. You cannot recognize expenditures on the SEFA prior to having an award. Therefore, this federal assistance will not be reported on the SEFA in FY 2020. The assistance will be recognized on the SEFA in FY 2021 and may include qualifying expenditures made in FY 20. This will cause a mismatch between the financial statement expenditures and the SEFA expenditures, but that is ok. The CFDA No. for this will be 21.019. Nor will governments recognize a receivable and revenue or deferred revenue for the amount of the potential award for June 30, 2020.
6. Be conscious of double dipping. The county/schools cannot claim the same expenditure on multiple grants.

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Mission: To Make Government Work Better

CARES Act and M-20-21

Recipient Frequently Asked Questions

Publication Date: June 24, 2020

This frequently asked questions document is designed to address common questions regarding the Office of Management and Budget (OMB) memorandum [M-20-21](#), *Implementation Guidance for Supplemental Funding Provided in Response to the Coronavirus Disease 2019*, and the Coronavirus Aid, Relief, and Economic Security (CARES) Act, [Pub. L. No. 116—136](#). Many agencies are collecting programmatic jobs data from recipients, either as required or in addition to reporting requirements in the CARES Act.

Table of Contents

Overall	1
Q-1. Where can I find a list of Federal programs that were funded through the CARES Act and other supplemental appropriations to support the response to the COVID-19 crisis?.....	1
Q-2. Where can I find information on Federal financial assistance that became available through the CARES Act?	1
CARES Act Reporting Requirements	1
Q-3. How does OMB memo M-20-21 affect reporting requirements for CARES Act programs?.....	1
Q-4. What are the reports that the recipients must submit on a quarterly basis that are outlined in Sec. 15011(b)(2) of the CARES Act?	1
Q-5. How do the CARES Act reporting requirements compare to FFATA’s reporting requirements?	2
Q-6. What are “large covered funds”?	2
Q-7. How will I know if additional reporting is required for my program under the CARES Act reporting requirements?	2
Q-8. How does OMB M-20-21 impact students receiving financial aid, and recipients of funds that do not fit into the definition of “large covered funds”?	2
Other Requirements	2
Q-9. Are recipients required to follow 2 CFR § 200 for CARES Act funding?	2
Q-10. Does the Single Audit requirement apply to CARES Act funding?	3
Q-11. How will I know if requirements from the CARES Act apply to my award?	3
Q-12. Can matching funds or the donation of items purchased with Federal financial assistance under the CARES Act be used as an offset to a program’s non-Federal match requirement?.....	3
Q-13. How should recipients monitor subrecipients to avoid duplication of efforts, particularly under these circumstances?.....	3
Appendix A: List of COVID-19 Federal Assistance Programs	4

Overall

- Q-1. Where can I find a list of Federal programs that were funded through the CARES Act and other supplemental appropriations to support the response to the COVID-19 crisis?

A list of covered programs at the time of the publication of this FAQ can be found in Appendix A. A comprehensive listing of all Federal financial assistance programs can be found in the Assistance Listings (formally known as the Catalog of Federal Domestic Assistance (CFDA)), available at www.beta.sam.gov.

- Q-2. Where can I find information on Federal financial assistance that became available through the CARES Act?

Notices of Funding Opportunity for competitive grants and cooperative agreements are available at www.grants.gov. The Assistance Listings, available at www.beta.sam.gov, includes the comprehensive source of Federal financial assistance programs.

[Back to Top](#)

CARES Act Reporting Requirements

- Q-3. How does OMB memo M-20-21 affect reporting requirements for CARES Act programs?

Section 15011 of the CARES Act provides the reporting requirements for covered programs. OMB's memo M-20-21 implements these requirements and reiterates the Administration's commitment to transparency and accountability while meeting the statutory requirement of minimizing burden on agencies and recipients, allowing efforts to focus on COVID-19 response activities. Existing reporting requirements, established under the Federal Funding Accountability and Transparency Act of 2006 (FFATA), Pub. L. No. 109—282, as amended by the Digital Accountability and Transparency Act (DATA Act), Pub. L. No. 113—101, are sufficient to meet many of the reporting requirements for covered programs. In addition to the existing reporting requirements under FFATA and the DATA Act, some agencies, where applicable, are also collecting recipient jobs data. Specifically for the OMB reporting requirement, macroeconomic data and select programmatic jobs data from agencies will also provide additional sources of information on economic impact and jobs. For programs where existing reporting requirements are not sufficient to meet the requirements under Section 15011 of the CARES Act, Federal awarding agencies are responsible for communicating those requirements to recipients through the terms and conditions of the award and other relevant agency guidance.

- Q-4. What are the reports that the recipients must submit on a quarterly basis that are outlined in Sec. 15011(b)(2) of the CARES Act?

OMB M-20-21 does not specify which reports recipients are required to submit under this section, as comparable information and data can be obtained through USASpending.gov and other centrally available economic data collected by Federal awarding agencies in many cases. For programs where existing reporting requirements are not sufficient to meet the requirements under Section 15011 of the CARES Act, Federal awarding agencies are responsible for communicating those requirements to recipients through the terms and conditions of the award and other relevant agency guidance.

Q-5. How do the CARES Act reporting requirements compare to FFATA's reporting requirements?

FFATA requires recipients with subcontracts or subawards at or above \$25,000 under a Federal award to report no later than the end of the month following the month in which the obligation was made through www.fsr.gov. The CARES Act recipient reporting requirements apply to recipients receiving "large covered funds." You should contact the Federal awarding agency for individual program reporting requirements.

Q-6. What are "large covered funds"?

The recipient reporting requirements only apply to recipients receiving \$150,000 or more of the "covered funds." "Covered funds" means any funds to non-Federal entities, not including an individual, under Division B of the CARES Act, the Coronavirus Preparedness and Response Supplemental Appropriations Act, 2020 (Pub. L. No. 116—123); the Families First Coronavirus Response Act (Pub. L. No. 116—127); or any other Act primarily making appropriations for the Coronavirus response and related activities. The CARES Act defines "large covered funds" as amounting to \$150,000 or more.

Q-7. How will I know if additional reporting is required for my program under the CARES Act reporting requirements?

In many instances, existing reporting requirements established under FFATA and DATA Act, including but not limited to the total amount of large covered funds, name of the project or activity, and description of the project or activity, are sufficient to meet the requirements under the CARES Act. For programs where existing reporting requirements are not sufficient to meet the requirements under Section 15011 of the CARES Act, Federal awarding agencies are responsible for communicating those requirements to recipients through the terms and conditions of award and other relevant agency guidance.

Q-8. How does OMB M-20-21 impact students receiving financial aid, and recipients of funds that do not fit into the definition of "large covered funds"?

OMB M-20-21 directs agencies to leverage and continue to employ existing financial transparency and accountability mechanisms wherever possible. Recipients of covered funds that may not meet the definition of "large covered funds," such as students receiving financial aid, are not directly affected by the reporting requirements in OMB M-20-21.

[Back to Top](#)

Other Requirements

Q-9. Are recipients required to follow 2 CFR § 200 for CARES Act funding?

This depends on the type of Federal financial assistance being provided by the Federal agency through the CARES Act. Although the 2 CFR § 200 provisions apply to most of the CARES Act funds and programs, you should review the Assistance Listing, available at www.beta.sam.gov, or contact the Federal awarding agency for additional guidance.

Q-10. Does the Single Audit requirement apply to CARES Act funding?

This depends on the type of Federal financial assistance being provided by the Federal agency through the CARES Act. Although the Single Audit requirement applies to most of the CARES Act funds and programs, you should review the Assistance Listing, available at www.beta.sam.gov, or contact the Federal awarding agency for additional guidance.

Q-11. How will I know if requirements from the CARES Act apply to my award?

The CARES Act reporting requirements do not apply to all Federal awards. The Federal awarding agency will notify the recipient of the reporting requirements associated with their award, including CARES Act specific requirements.

Q-12. Can matching funds or the donation of items purchased with Federal financial assistance under the CARES Act be used as an offset to a program's non-Federal match requirement?

The flexibility related to matching requirements is different for each program funded through the CARES Act. You should review the Assistance Listing, available at www.beta.sam.gov, or contact the Federal awarding agency for additional guidance on the non-Federal match requirement.

Q-13. How should recipients monitor subrecipients to avoid duplication of efforts, particularly under these circumstances?

Recipients should follow their existing procedures to avoid duplication of efforts, which can include confirming that the budget does not duplicate efforts of budgeted items and monitoring subrecipients to ensure that funds are being used appropriately.

[Back to Top](#)

Appendix A: List of COVID-19 Federal Assistance Programs

The below list of COVID-19 Federal assistance programs was published through the Assistance Listings in www.beta.sam.gov as of the publication of this FAQ.

Assistance Listing	Federal Agency	Program Name/s
10.130	Department of Agriculture (USDA)	Coronavirus Food Assistance Program (CFAP)
10.475	Department of Agriculture (USDA)	Cooperative Agreements with States for Intrastate Meat and Poultry Inspection
10.477	Department of Agriculture (USDA)	Meat, Poultry, and Egg Products Inspection
10.529	Department of Agriculture (USDA)	Food Distribution Program on Indian Reservations (FDPIR) Nutrition Paraprofessional Training Project
10.539	Department of Agriculture (USDA)	CNMI Nutrition Assistance
10.551	Department of Agriculture (USDA)	Supplemental Nutrition Assistance Program
10.553	Department of Agriculture (USDA)	School Breakfast Program
10.555	Department of Agriculture (USDA)	National School Lunch Program
10.556	Department of Agriculture (USDA)	Special Milk Program for Children
10.557	Department of Agriculture (USDA)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Department of Agriculture (USDA)	Child and Adult Care Food Program
10.559	Department of Agriculture (USDA)	Summer Food Service Program for Children
10.566	Department of Agriculture (USDA)	Nutrition Assistance For Puerto Rico
10.567	Department of Agriculture (USDA)	Food Distribution Program on Indian Reservations
10.568	Department of Agriculture (USDA)	Emergency Food Assistance Program (Administrative Costs)
10.569	Department of Agriculture (USDA)	Emergency Food Assistance Program (Food Commodities)
10.578	Department of Agriculture (USDA)	WIC Grants To States (WGS)
10.664	Department of Agriculture (USDA)	Cooperative Forestry Assistance
10.752	Department of Agriculture (USDA)	Rural eConnectivity Pilot Program
10.768	Department of Agriculture (USDA)	Business and Industry Loans
10.777	Department of Agriculture (USDA)	Norman E. Borlaug International Science and Technology Fellowship Program - 2020 Borlaug Fellowship Program World Food Prize Event
10.855	Department of Agriculture (USDA)	Distance Learning and Telemedicine Loans and Grants
11.307	Department of Commerce (DOC)	Economic Adjustment Assistance
11.307	Department of Commerce (DOC)	Economic Adjustment Assistance
11.454	Department of Commerce (DOC)	Unallied Management
11.611	Department of Commerce (DOC)	Manufacturing Extension Partnership
11.620	Department of Commerce (DOC)	Measurement and Engineering Research and Standards
11.620	Department of Commerce (DOC)	Measurement and Engineering Research and Standards
11.805	Department of Commerce (DOC)	MBDA Business Center Program
12.420	Department of Defense--Military Programs (DOD)	Military Medical Research and Development
12.800	Department of Defense--Military Programs (DOD)	Air Force Defense Research Sciences Program

Assistance Listing	Federal Agency	Program Name/s
12.800	Department of Defense--Military Programs (DOD)	Air Force Defense Research Sciences Program
12.800	Department of Defense--Military Programs (DOD)	Air Force Defense Research Sciences Program
12.800	Department of Defense--Military Programs (DOD)	Air Force Defense Research Sciences Program
12.800	Department of Defense--Military Programs (DOD)	Air Force Defense Research Sciences Program
12.800	Department of Defense--Military Programs (DOD)	Air Force Defense Research Sciences Program
12.840	Department of Defense--Military Programs (DOD)	Civil Air Patrol Program
12.910	Department of Defense--Military Programs (DOD)	Research and Technology Development
12.910	Department of Defense--Military Programs (DOD)	Research and Technology Development
12.910	Department of Defense--Military Programs (DOD)	Research and Technology Development
12.910	Department of Defense--Military Programs (DOD)	Research and Technology Development
12.910	Department of Defense--Military Programs (DOD)	Research and Technology Development
84.915A	Department of Education (ED)	Howard University (Academic)
84.031	Department of Education (ED)	FFELP Program
84.184C	Department of Education (ED)	CARES Act Project SERV, Under the heading Safe Schools and Citizenship Education
84.268	Department of Education (ED)	Federal Direct Student Loans
84.379	Department of Education (ED)	TEACH CARES Act Upward Mods
84.425	Department of Education (ED)	Education Stabilization Fund – Bureau of Indian Education
84.425A, 84.425H	Department of Education (ED)	Education Stabilization Fund Allocation Outlying Areas – State Education Agency (ESF-SEA)
84.425B	Department of Education (ED)	Education Stabilization Fund-Rethink K-12 Education Models (ESF-REM) Discretionary Grant Program,
84.425C	Department of Education (ED)	Governor’s Emergency Education Relief Fund (GEER Fund)
84.425D	Department of Education (ED)	Elementary and Secondary School Emergency Relief Fund (ESSER Fund)
84.425E and 84.425F	Department of Education (ED)	Higher Education Emergency Relief Fund-Student Aid and Higher Education Emergency Relief Fund-Institutional Portion.
84.425J, 84.425K, 84.425L, 8.425M	Department of Education (ED)	Higher Education Emergency Relief Fund-Historically Black Colleges and Universities, Higher Education Emergency Relief Fund-Tribally Control Colleges and Universities, Higher Education Emergency Relief Fund-Minority Serving Institutions, and Higher Education Emergency Relief Fund-Strengthening Institutions Program.

Assistance Listing	Federal Agency	Program Name/s
84.425N	Department of Education (ED)	Higher Education Emergency Relief Fund-FIPSE
84.910B	Department of Education (ED)	Gallaudet University CARES Act Funding
81.049	Department of Energy (DOE)	Small Business Innovation Research/Small Technology Transfer Research
83-838	Department of Health and Human Services (HHS)	Lung Diseases Research
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.067	Department of Health and Human Services (HHS)	Global AIDS
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93.067	Department of Health and Human Services (HHS)	Global AIDS

Assistance Listing	Federal Agency	Program Name/s
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.067	Department of Health and Human Services (HHS)	Global AIDS
93.084	Department of Health and Human Services (HHS)	Prevention of Disease, Disability, and Death by Infectious Diseases
93.107	Department of Health and Human Services (HHS)	Area Health Education Centers
93.145	Department of Health and Human Services (HHS)	National Training & Technical Assistance / HIV Emergency Relief Project Grants
93.145	Department of Health and Human Services (HHS)	National Training & Technical Assistance/HIV Emergency Relief Project Grants
93.157	Department of Health and Human Services (HHS)	Centers of Excellence
93.243	Department of Health and Human Services (HHS)	Substance Abuse and Mental Health Services Projects of Regional and National Significance
93.317	Department of Health and Human Services (HHS)	Emerging Infections Programs
93.318	Department of Health and Human Services (HHS)	Protecting and Improving Health Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security
93.323	Department of Health and Human Services (HHS)	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.323	Department of Health and Human Services (HHS)	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.354	Department of Health and Human Services (HHS)	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response
93.359	Department of Health and Human Services (HHS)	Nurse Education, Practice Quality and Retention Grants
93.359	Department of Health and Human Services (HHS)	Nurse Education, Practice Quality and Retention Grants
93.391	Department of Health and Human Services (HHS)	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.391	Department of Health and Human Services (HHS)	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises
93.391	Department of Health and Human Services (HHS)	Activities to Support State, Tribal, Local and Territorial (STLT) Health Department

Assistance Listing	Federal Agency	Program Name/s
		Response to Public Health or Healthcare Crises
93.421	Department of Health and Human Services (HHS)	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health
93.421	Department of Health and Human Services (HHS)	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health
93.665	Department of Health and Human Services (HHS)	Emergency Grants to Address Mental and Substance Use Disorders During COVID-19
93.665	Department of Health and Human Services (HHS)	COVID-19 Emergency Response for Suicide Prevention
93.772	Department of Health and Human Services (HHS)	Tribal Public Health Capacity Building and Quality Improvement Umbrella Cooperative Agreement
93.772	Department of Health and Human Services (HHS)	Tribal Public Health Capacity Building and Quality Improvement Umbrella Cooperative Agreement
93.772	Department of Health and Human Services (HHS)	Tribal Public Health Capacity Building and Quality Improvement Umbrella Cooperative Agreement
93.817	Department of Health and Human Services (HHS)	Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities
93.825	Department of Health and Human Services (HHS)	National Ebola Training and Education Center
93.829	Department of Health and Human Services (HHS)	Section 223 Demonstration Programs to Improve Community Mental Health Services
93.860	Department of Health and Human Services (HHS)	Emerging Infections Sentinel Networks
93.860	Department of Health and Human Services (HHS)	Emerging Infections Sentinel Networks
93.860	Department of Health and Human Services (HHS)	Emerging Infections Sentinel Networks
93.874	Department of Health and Human Services (HHS)	Strengthening the Public Health System in US-affiliated Pacific Islands (Non-PPHF)
93.889	Department of Health and Human Services (HHS)	National Bioterrorism Hospital Preparedness Program
93.914	Department of Health and Human Services (HHS)	National Training & Technical Assistance/HIV Emergency Relief Project Grants
93.914	Department of Health and Human Services (HHS)	National Training & Technical Assistance/HIV Emergency Relief Project Grants
93-042	Department of Health and Human Services (HHS)	Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman
93-044	Department of Health and Human Services (HHS)	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93-045	Department of Health and Human Services (HHS)	Special Programs for the Aging, Title III, Part C, Nutrition Services

Assistance Listing	Federal Agency	Program Name/s
93-045	Department of Health and Human Services (HHS)	Special Programs for the Aging, Title III, Part C, Nutrition Services
93-047	Department of Health and Human Services (HHS)	Special Programs for the Aging_Title VI, Part A, Grants to Indian Tribes_Part B, Grants to Native Hawaiians
93-047	Department of Health and Human Services (HHS)	Special Programs for the Aging_Title VI, Part A, Grants to Indian Tribes_Part B, Grants to Native Hawaiians
93-048	Department of Health and Human Services (HHS)	Special Programs for the Aging, Title IV, and Title II, Discretionary Projects
93-052	Department of Health and Human Services (HHS)	National Family Caregiver Support, Title III, Part E
93-110	Department of Health and Human Services (HHS)	Maternal and Child Health Federal Consolidated Programs
93-110	Department of Health and Human Services (HHS)	Maternal and Child Health Federal Consolidated Programs
93-110	Department of Health and Human Services (HHS)	Maternal and Child Health Federal Consolidated Programs
93-110	Department of Health and Human Services (HHS)	Maternal and Child Health Federal Consolidated Programs
93-142	Department of Health and Human Services (HHS)	NIEHS Hazardous Waste Worker Health and Safety Training
93-153	Department of Health and Human Services (HHS)	Coordinated Services and Access to Research for Women, Infants, Children, and Youth
93-211	Department of Health and Human Services (HHS)	Telehealth Programs
93-211	Department of Health and Human Services (HHS)	Telehealth Programs
93-224	Department of Health and Human Services (HHS)	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
93-224	Department of Health and Human Services (HHS)	Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)
93-253	Department of Health and Human Services (HHS)	Poison Center Support and Enhancement Grant Program
93-286	Department of Health and Human Services (HHS)	Discovery and Applied Research for Technological Innovations to Improve Human Health
93-286	Department of Health and Human Services (HHS)	Discovery and Applied Research for Technological Innovations to Improve Human Health
93-301	Department of Health and Human Services (HHS)	Small Rural Hospital Improvement Grant Program
93-310	Department of Health and Human Services (HHS)	Trans-NIH Research Support
93-310	Department of Health and Human Services (HHS)	Trans-NIH Research Support

Assistance Listing	Federal Agency	Program Name/s
93-350	Department of Health and Human Services (HHS)	National Center for Advancing Translational Sciences
93-394	Department of Health and Human Services (HHS)	Cancer Detection and Diagnosis Research
93-397	Department of Health and Human Services (HHS)	Cancer Centers Support Grants
93-398	Department of Health and Human Services (HHS)	Cancer Research Manpower
93-432	Department of Health and Human Services (HHS)	ACL Centers for Independent Living
93-498	Department of Health and Human Services (HHS)	Public Health and Social Services Emergency Fund for Provider Relief
93-550	Department of Health and Human Services (HHS)	Transitional Living For Homeless Youth
93-557	Department of Health and Human Services (HHS)	Education And Prevention Grants To Reduce Sexual Abuse Of Runaway, Homeless And Street Youth
93-568	Department of Health and Human Services (HHS)	Low-Income Home Energy Assistance
93-569	Department of Health and Human Services (HHS)	Community Services Block Grant
93-575	Department of Health and Human Services (HHS)	Child Care And Development Block Grant
93-623	Department of Health and Human Services (HHS)	Basic Center Grant
93-645	Department of Health and Human Services (HHS)	Stephanie Tubbs Jones Child Welfare Services Program
93-837	Department of Health and Human Services (HHS)	Cardiovascular Diseases Research
93-839	Department of Health and Human Services (HHS)	Blood Diseases and Resources Research
93-840	Department of Health and Human Services (HHS)	Translation and Implementation Science Research for Heart, Lung, Blood Diseases, and Sleep Disorders
93-855	Department of Health and Human Services (HHS)	Allergy and Infectious Diseases Research
93-855	Department of Health and Human Services (HHS)	Allergy and Infectious Diseases Research
93-879	Department of Health and Human Services (HHS)	Medical Library Assistance
93-914	Department of Health and Human Services (HHS)	HIV Emergency Relief Project Grants
93-917	Department of Health and Human Services (HHS)	HIV Care Formula Grants
93-918	Department of Health and Human Services (HHS)	Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease
93-933	Department of Health and Human Services (HHS)	Demonstration Projects for Indian Health
96.969	Department of Health and Human Services (HHS)	PPHF Geriatric Education Centers
97.024	Department of Homeland Security (DHS)	Food and Shelter National Board

Assistance Listing	Federal Agency	Program Name/s
97.036	Department of Homeland Security (DHS)	Disaster Relief Fund
97.042	Department of Homeland Security (DHS)	Emergency Management Performance Grants
97.044	Department of Homeland Security (DHS)	Assistance to Firefighters
14.871	Department of Housing and Urban Development (HUD)	Section 8 Housing Choice Vouchers
14.157	Department of Housing and Urban Development (HUD)	Supportive Housing for the Elderly
14.191	Department of Housing and Urban Development (HUD)	Multifamily Housing Service Coordinators
14.195	Department of Housing and Urban Development (HUD)	Section 8 Housing Assistance Payments Program
14.218	Department of Housing and Urban Development (HUD)	Community Development Block Grants/Entitlement Grants
14.225	Department of Housing and Urban Development (HUD)	Community Development Block Grants/Special Purpose Grants/Insular Areas
14.228	Department of Housing and Urban Development (HUD)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
14.231	Department of Housing and Urban Development (HUD)	Emergency Solutions Grant Program
14.241	Department of Housing and Urban Development (HUD)	Housing Opportunities for Persons with AIDS
14.259	Department of Housing and Urban Development (HUD)	Community Compass Technical Assistance and Capacity Building
14.326	Department of Housing and Urban Development (HUD)	Project Rental Assistance Demonstration (PRA Demo) Program of Section 811 Supportive Housing for Persons with Disabilities
14.401	Department of Housing and Urban Development (HUD)	Fair Housing Assistance Program State and Local
14.416	Department of Housing and Urban Development (HUD)	Education and Outreach Initiatives
14.850	Department of Housing and Urban Development (HUD)	Public and Indian Housing
14.862	Department of Housing and Urban Development (HUD)	ICDBG Program
14.867	Department of Housing and Urban Development (HUD)	Office of Native American Programs Training and Technical Assistance for Indian Housing Block Grant Program
16.034	Department of Justice (DOJ)	Coronavirus Emergency Supplemental Funding Program
17.225	Department of Labor (DOL)	Unemployment Insurance
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17.277	Department of Labor (DOL)	WIOA National Dislocated Worker Grants / WIA National Emergency Grants
15.020	Department of the Interior (DOI)	Aid to Tribal Governments
15.021	Department of the Interior (DOI)	Consolidated Tribal Government
15.024	Department of the Interior (DOI)	Indian Self-Determination Contract Support

Assistance Listing	Federal Agency	Program Name/s
15.025	Department of the Interior (DOI)	Services to Indian Children, Elderly and Families
15.027	Department of the Interior (DOI)	Assistance to Tribally Controlled Community Colleges and Universities
15.029	Department of the Interior (DOI)	Tribal Courts
15.032	Department of the Interior (DOI)	Indian Economic Development
15.034	Department of the Interior (DOI)	Agriculture on Indian Lands
15.035	Department of the Interior (DOI)	Forestry on Indian Lands
15.058	Department of the Interior (DOI)	Indian Post-Secondary Schools
15.060	Department of the Interior (DOI)	Indian Vocational Training_United Tribes Technical College
15.108	Department of the Interior (DOI)	Indian Employment Assistance
15.113	Department of the Interior (DOI)	Indian Social Services_Welfare Assistance
15.114	Department of the Interior (DOI)	Indian Education_Higher Education Grant
15.535	Department of the Interior (DOI)	Upper Colorado River Basin Fish And Wildlife Mitigation
15.875	Department of the Interior (DOI)	Economic, Social And Political Development Of The Territories
93.558	Department of the Interior (DOI)	Temporary Assistance For Needy Families
93.575	Department of the Interior (DOI)	Child Care And Development Block Grant
21.018	Department of the Treasury (TREAS)	Coronavirus Relief - Pandemic Relief for Aviation Workers
20.106	Department of Transportation (DOT)	Airport Improvement Program
20.301	Department of Transportation (DOT)	Railroad Safety
20.315	Department of Transportation (DOT)	National Railroad Passenger Corporation Grants
20.315	Department of Transportation (DOT)	National Railroad Passenger Corporation Grants
20.507	Department of Transportation (DOT)	Federal Transit Formula Grants
20.509	Department of Transportation (DOT)	Formula Grants for Rural Areas and Tribal Transit Program
20.806	Department of Transportation (DOT)	State Maritime Schools
20.901	Department of Transportation (DOT)	Payments for Essential Air Services
64.005	Department of Veterans Affairs (VA)	Grants for Construction of State Extended Care Facilities
64.014	Department of Veterans Affairs (VA)	Veterans State Domiciliary Care
64.015	Department of Veterans Affairs (VA)	Veterans State Nursing Home Care
64.024	Department of Veterans Affairs (VA)	VA Homeless Providers Grant and Per Diem Program
64.026	Department of Veterans Affairs (VA)	Veterans State Adult Day Health Care
64.033	Department of Veterans Affairs (VA)	VA Supportive Services for Veteran Families Program
90.404	Election Assistance Commission (EAC)	2020 Supplemental COVID-19 Election Security Grants
32.006	Federal Communications Commission (FCC)	COVID-19 Telehealth Program
45.308	Institute of Museum and Library Services (IMLS)	Native American/Native Hawaiian Museum Services Program
45.310	Institute of Museum and Library Services (IMLS)	Grants to States – Libraries
45.312	Institute of Museum and Library Services (IMLS)	National Leadership Grants

Assistance Listing	Federal Agency	Program Name/s
89.001 and 89.003	National Archives and Records Administration (NARA)	89.001 National Archives Reference Services Historical Research and 89.003 National Historical Publications and Records Grants
45.024 and 45.025	National Endowment for the Arts (NEA)	45.024 Promotion of the Arts-Grants to Organizations and Individuals; 45.025 45.025 Promotion of the Arts-Partnership Agreements
45.129	National Endowment for the Humanities (NEH)	Promotion of the Humanities Federal/State Partnership
45.149	National Endowment for the Humanities (NEH)	Promotion of the Humanities Division of Preservation and Access
45.161	National Endowment for the Humanities (NEH)	Promotion of Humanities Research
45.162	National Endowment for the Humanities (NEH)	Promotion of the Humanities Teaching and Learning Resources and Curriculum Development
45.164	National Endowment for the Humanities (NEH)	Promotion of the Humanities Public Programs
45.169	National Endowment for the Humanities (NEH)	Promotion of the Humanities Office of Digital Humanities
47.041	National Science Foundation (NSF)	Engineering
47.049	National Science Foundation (NSF)	Mathematical and Physical Sciences
47.050	National Science Foundation (NSF)	Geosciences
47.070	National Science Foundation (NSF)	Computer and Information Science and Engineering
47.074	National Science Foundation (NSF)	Biological Sciences
47.075	National Science Foundation (NSF)	Social, Behavioral, and Economic Sciences
47.076	National Science Foundation (NSF)	Education and Human Resources
47.078	National Science Foundation (NSF)	Polar Programs
47.079	National Science Foundation (NSF)	Office of International Science and Engineering
47.083	National Science Foundation (NSF)	Integrative Activities
59.008	Small Business Administration (SBA)	Disaster Loan Assistance
59.037	Small Business Administration (SBA)	Small Business Development Centers
59.043	Small Business Administration (SBA)	Women's Business Ownership Assistance
59.072	Small Business Administration (SBA)	Economic Injury Disaster Loan Emergency Advance
59.072	Small Business Administration (SBA)	Economic Injury Disaster Loan Emergency Advance
59.073	Small Business Administration (SBA)	Paycheck Protection Program
59.073	Small Business Administration (SBA)	Paycheck Protection Program
59.074	Small Business Administration (SBA)	OED Resource Partners Training Portal (RPTP)
98.001	United States Agency for International Development (USAID)	USAID Foreign Assistance for Programs Overseas
98.001	United States Agency for International Development (USAID)	USAID Foreign Assistance for Programs Overseas
98.001	United States Agency for International Development (USAID)	USAID Foreign Assistance for Programs Overseas



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

Memorandum

Date: August 3, 2020

To: Tennessee Local Government Officials and Finance Directors

From: Office of the Tennessee Comptroller of the Treasury

Subject: \$115 Million in Coronavirus Relief Funds to Local Governments

The federally approved CARES Act included payments to state and local governments through the Coronavirus Relief Fund (CRF) to assist with the financial impact of COVID-19. Through the CRF, Tennessee was allocated more than \$2.6 billion. Of that amount, based on population, Metropolitan Nashville and Davidson County and Memphis and Shelby County each received direct allocations of over \$284 million. Tennessee is allocating some of the remaining \$2.36 billion balance of the CRF funding to other local governments, schools, and non-profits. \$115 million of the state's allocation is being directed to local governments based on a \$15 per capita basis.

This memorandum is intended to address issues related to the \$115 million allocated to local governments:

1. The Department of Finance and Administration (F&A) has established a website that provides information related to the allocation of CRF funding:

<https://tncaresact.tn.gov/>

This website provides information on how much CRF funding your local government will receive, and it includes a page of frequently asked questions such as how to request CRF funding and what are eligible expenses.

2. Local governments should consider these general rules for spending CRF funding:
 - a. Expenditures should be limited to those incurred due to COVID-19;
 - b. Expenditures should not have been accounted for in your budget most recently approved as of March 27, 2020;
 - c. Eligible expenditures must be incurred during the period March 1, 2020 to December 30, 2020;

- d. As of the date of this memo, CRF funding cannot be used to cover revenue shortfalls; and
 - e. Unused CRF funding, or CRF funding used for ineligible expenses, must be returned to the U.S. Department of Treasury.
3. Local governments wishing to apply for CRF funding must use the Tennessee Cares Act Management System (TN CAMS) web portal. Local governments will be required to upload all necessary documentation for each claimed expense. A designated user from each local government will receive an email enabling them to set up an account and begin requesting funds. Local governments must register through F&A for a TN CAMS account.
 4. Local governments will be given an option to receive an immediate 30% advance of funds that have been allocated for their jurisdiction. The remaining 70% can be accessed on a reimbursement basis after the advance has been substantiated.
 5. Local governments are not required to take the 30% advance. They may opt to request all funds on a reimbursement basis. **It should be noted, if a local government receives an advance, the local government should not spend any of those funds until the proposed uses are deemed eligible by F&A. Funds used for ineligible expenses will have to be returned to F&A.**
 6. Here are the deadlines related to the distribution of CRF funding established by F&A:

August 15, 2020: Deadline for all local governments to request a TN CAMS account (or CRF funding could be forfeited).

September 1, 2020: Deadline for requesting a 30% advance.

September 30, 2020: Deadline to spend the 30% advance. Any unused funds must be returned to F&A.

November 1, 2020: Deadline to submit reimbursement requests for the remaining 70% of CRF funding. These requests can include anticipated December expenditures.
 7. CRF money should be maintained separately from other funds received by your government. Expenditures for mitigation or response to the COVID-19 virus should likewise be separated from other expenditures. This may require that money already received or expended will need to be reclassified from one expenditure account to another. Detailed documentation for all transactions should be maintained.
 8. CRF funding will be subject to audit under the Single Audit Act and OMB's *Uniform Guidance*.
 9. The Division of Local Government Audit has added new accounts to the Uniform Chart of Accounts to allow counties to track CRF funding separately. This new Chart of Accounts


can be located at <https://comptroller.tn.gov/office-functions/la/resources/chart-of-accounts.html>.

10. While COVID-19 expenditures may be considered reimbursable expenses under multiple programs, **duplication of benefits is strictly prohibited.** All expenses submitted through TN CAMS will be subject to review by the Tennessee Emergency Management Agency (TEMA) for eligibility under the Stafford Act Public Assistance program. If eligible for Stafford Act Public Assistance, claims will be processed through TEMA, not F&A and CRF funds. The State of Tennessee will cover all local cost-share provisions for Stafford Act claims, which is otherwise ½ of the non-federal cost-share or 12.5% of the total claim.
11. Local governments must be careful to maintain adequate internal controls over spending of CRF funding. This is required by state statutes and OMB's *Uniform Guidance*.

As noted, this guidance is general in nature. F&A should be your direct contact for questions related to eligible expenses and submitting information into TN CAMS. Do not hesitate to contact the Comptroller's Office as well. We are working closely with the County Technical Assistance Service (CTAS), the Municipal Technical Assistance Service (MTAS), and other local government official support organizations to stay informed as new developments arise.

If you have questions or comments, you may address those to Bryan Burklin at Bryan.Burklin@cot.tn.gov or 615.253.3909.

Thank you for your attention to this important matter.



Justin P. Wilson
Comptroller of the Treasury



Jason E. Mumpower
Deputy Comptroller