



# CRF Guidance and Reporting Webinar – Part 2

October 7, 2020

# AGENDA – PART 2

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## **Reporting for CRF Eligible Interdepartmental Payments**

(Sue Zeller and Brenda Berry, Vermont AOA)

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## **CRF Reporting Template Changes**

(Justin Kenney, Vermont AOA)

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**Q&A**

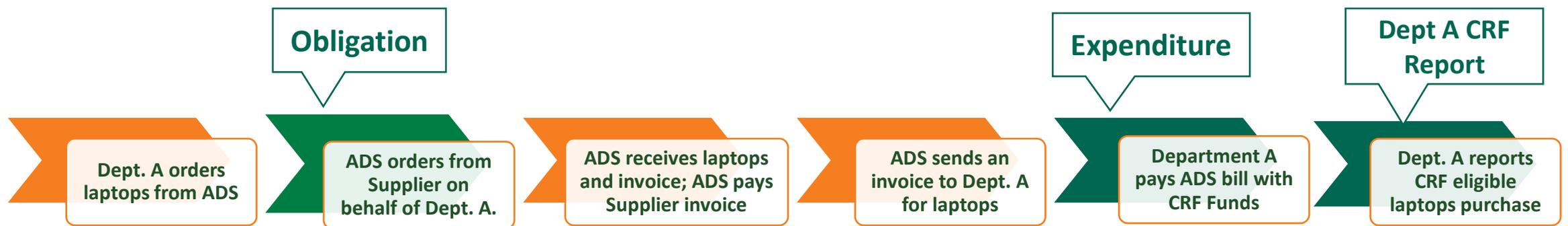


# REPORTING FOR CRF ELIGIBLE INTERDEPARTMENTAL PAYMENTS

	BILLS BACKS/ SOV INVOICE	P-CARD PURCHASES	STATEWIDE CONTRACTS	INTERNAL SERVICE FUNDS
INTERDEPARTMENTAL PAYMENTS	<p>Mechanism used to directly charge for a specific purchase or staff service time by one department on behalf of another.</p> <p><b>Example:</b> Department purchases laptops for remote work through ADS. ADS sends an invoice for the laptops plus ADS staff time to configure.</p> <p><b>Example:</b> Departments orders 500 booklets printed by BGS Print Shop. BGS bills for the job as one cost.</p>	<p>Visa Credit card issued by Bank of America (BA) for the SOV; method of purchasing and paying for small dollar transactions as well as high volume repetitive purchases, including non-restricted commodities &amp; services.</p> <p><b>Process:</b></p> <ol style="list-style-type: none"> <li>1. BA pays the supplier purchase;</li> <li>2. BA invoices BGS;</li> <li>3. BGS pays BA's invoice;</li> <li>4. BGS send departments invoice;</li> <li>5. department(s) pay BGS.</li> </ol> <p><b>Example:</b> Department uses P-Card at Home Depot.</p>	<p>BGS Office of Purchasing and Contracting (OPC) has specific authority to negotiate and procure master contracts from a single source(s) and allow access to the contract by departments w/o the need to be separately negotiated by each departments.</p> <p><b>Example:</b> Departments place a PO with W.B. Mason for Office Supplies against BGS sw contract #34176</p>	<p>Internal Service Funds (ISF) used by governments to allocate the cost of shared activities to other funds, facilitating the attribution of costs to all available and allowable funding sources in addition to the General Fund.</p> <p><b>Example:</b> Janitorial supplies used by BGS staff to clean state buildings/offices. Charged to Fee for Space ISF and allocated within each departments' budget.</p>

# WHY ARE INTERDEPARTMENTAL PAYMENTS DIFFERENT?

- For CRF Reporting, interdepartmental payments are different because:
  - Payments are made **BETWEEN** SOV departments (ADS, BGS, etc.) rather than to outside entities;
  - The purchase is **“made by”** one department and **“used by”** another.
  - The State must report to the US Treasury as **ONE PRIME RECIPIENT**.
  - Therefore, SOV must report the **OBLIGATION** (ADS PO/Contract) and **EXPENSE** (Dept. A Payment using CRF) as one transaction.



CATEGORY	NORMAL CRF REPORTING	CRF REPORTING – BILL BACK TAB
<b>Bill Backs/ SOV Invoices</b>	n/a	<ul style="list-style-type: none"> <li>Report all payments for staff in Part 1 as an aggregate payment</li> <li>Report all payments for goods and services in Part 2 using the Supplier List</li> </ul>
<b>Purchasing Card</b>	<ul style="list-style-type: none"> <li>Single payment to vendor under \$50K report in 'Aggregate for Obligations &lt;\$50K'</li> </ul>	<ul style="list-style-type: none"> <li>Single payment to vendor &gt;=\$50K report as direct payment using the Supplier List</li> </ul>
<b>Statewide Contract</b>	<ul style="list-style-type: none"> <li>Single purchase order &gt;=\$50K report in 'Contracts &gt;=\$50K'</li> <li>Single purchase order &lt;\$50K report in 'Aggregate for Obligations &lt;\$50K'</li> </ul>	n/a
<b>Internal Service Funds</b>	n/a	n/a

# SUPPLEMENTAL GUIDANCE DOCUMENT

Link to Supplemental Guidance for Reporting CRF Interdepartmental State Payments:

[https://finance.vermont.gov/sites/finance/files/documents/Train\\_Support/VISION\\_JA\\_OG/CRF\\_Supplemental\\_Interdepartmental\\_Payments%20Guidance\\_10-02-20.pdf](https://finance.vermont.gov/sites/finance/files/documents/Train_Support/VISION_JA_OG/CRF_Supplemental_Interdepartmental_Payments%20Guidance_10-02-20.pdf)

**New Restrictions Apply:** an employee has been assigned to perform work as a direct result of the need to backfill positions of employees who are “substantially dedicated” to mitigation and response to the public health emergency, as defined above, for the continuity of government operations.

State of Vermont Agency of Administration  
Corona Relief Funds (CRF)  
Supplemental Guidance for Reporting CRF Interdepartmental State Payments  
Effective Date: October 2, 2020  
Updated: October 2, 2020

## Introduction

For Prime Recipients who receive invoices or charges from other Vermont state agencies or departments (i.e., BGS, BGS Purchasing Card, ADS, DHR, etc.) for COVID 19 related (CRF eligible) expenses, this guidance is being issued to provide instructions on reporting these specific expenditures in order to meet the reporting requirements of the U.S. Department of Treasury.

Part 1: CRF Reporting Requirements for Interdepartmental payments to other departments in State government (Bill backs and Direct Payments)

### A) Revised Treasury Reporting Template—Issued October 2, 2020

The October 2 Revised Treasury Reporting Template includes two additional tabs entitled: Bill Back Detail, and Bill Back Supplier List. These tabs will be used to report on interdepartmental payments to other state agencies of departments that are CRF qualified expenses.

### B) Bill Back Detail Tab

**Part 1 Aggregate Reporting for payments to individuals**  
On this tab you will report any payments you made (in aggregate) to other state agencies for staff time or work performed on your behalf which is eligible for CRF funding. This would include ADS support services and project management, or any other staff costs billed to you from another department.

**Part 2 Contract and/or Direct Payments**  
This is where you will report any Obligations and/or Payments which were made to a supplier for CRF related expense by another department on your behalf and billed back to you (Property Management Bill Backs, ADS Equipment charges, etc.). In Part 2, Column D, you must select the individual supplier who was paid by another state agency on your behalf from the drop-down menu. You can obtain this information by looking at your back up for your voucher payment to the SOV department who billed you (i.e. ADS SharePoint billing site, AoA Billing folder, etc.).

If your supplier is not listed on the drop down menu in Column D, you are able to add your supplier on the tab entitled “Bill Back Supplier List” and then you will be able to select them from the drop down menu. **For any suppliers that you add to the Supplier list tab, you must take their name and address information directly from VISION and they must match exactly to their VISION supplier information.**

For BGS Purchasing Card Payments, you should report on any single payment to a vendor under \$50,000 in the ‘Aggregate for Obligations<\$50K’. If you made any CRF related payment to a vendor for greater or equal to \$50,000, you should report it in the ‘Bill Back Tab’ in Part 2 using the Supplier list in Column D.

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To provide further clarification and guidance, please see the following chart for details about how to report these Bill Back payments to other SOV agencies/departments that are CRF eligible expenses for your department.

Category	Normal Reporting	Bill Back Tab
<b>Purchasing Card</b>	Single payment to vendor under \$50K report in 'Aggregate for Obligations <\$50K'	Single payment to vendor >=\$50K report as direct payment using the Supplier List
<b>Bill Backs</b>	N/A	Report all payments for staff in Part 1 as an aggregate payment Report all payments for goods and services in Part 2 using the Supplier List
<b>Statewide Contract</b>	Single purchase order >=\$50K report in 'Contracts >=\$50K'	N/A
	Single purchase order <\$50K report in 'Aggregate for Obligations <\$50K'	

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# CRF REPORTING TEMPLATE CHANGES

# LINKS TO GUIDANCE & TEMPLATE

Link to all CRF Reporting Documents, Templates, FAQs, etc.:

<https://finance.vermont.gov/covid-19-guidance>

## Q&A

*Please email any additional questions to  
[ADM.CRFData@vermont.gov].*