CRF Guidance and Reporting Webinar – Part 2
October 7, 2020
AGENDA – PART 2

1. Reporting for CRF Eligible Interdepartmental Payments
   (Sue Zeller and Brenda Berry, Vermont AOA)

2. CRF Reporting Template Changes
   (Justin Kenney, Vermont AOA)

3. Q&A
REPORTING FOR CRF ELIGIBLE INTERDEPARTMENTAL PAYMENTS
<table>
<thead>
<tr>
<th>BILLS BACKS/ SOV INVOICE</th>
<th>P-CARD PURCHASES</th>
<th>STATEWIDE CONTRACTS</th>
<th>INTERNAL SERVICE FUNDS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mechanism used to directly charge for a specific purchase or staff service time by one department on behalf of another. <strong>Example:</strong> Department purchases laptops for remote work through ADS. ADS sends an invoice for the laptops plus ADS staff time to configure. <strong>Example:</strong> Departments orders 500 booklets printed by BGS Print Shop. BGS bills for the job as one cost.</td>
<td>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. <strong>Process:</strong> 1. BA pays the supplier purchase; 2. BA invoices BGS; 3. BGS pays BA’s invoice; 4. BGS send departments invoice; 5. department(s) pay BGS. <strong>Example:</strong> Department uses P-Card at Home Depot.</td>
<td>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. <strong>Example:</strong> Departments place a PO with W.B. Mason for Office Supplies against BGS sw contract #34176</td>
<td>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. <strong>Example:</strong> Janitorial supplies used by BGS staff to clean state buildings/offices. Charged to Fee for Space ISF and allocated within each departments’ budget.</td>
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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.

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1. Dept. A orders laptops from ADS
2. ADS orders from Supplier on behalf of Dept. A.
3. ADS receives laptops and invoice; ADS pays Supplier invoice
4. ADS sends an invoice to Dept. A for laptops
5. Department A pays ADS bill with CRF Funds
6. Dept. A reports CRF eligible laptops purchase
<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>NORMAL CRF REPORTING</th>
<th>CRF REPORTING – BILL BACK TAB</th>
</tr>
</thead>
</table>
| Bill Backs/ SOV Invoices| 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 |
| Purchasing Card         | • 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 |
| Statewide Contract      | • Single purchase order >=$50K report in 'Contracts >=$50K'  
                           |                  | n/a |
|                         | • Single purchase order <$50K report in 'Aggregate for Obligations <$50K' |                      |
| Internal Service Funds  | n/a                  | n/a |

Note: SOV = Single Object Vector
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.

CRF REPORTING TEMPLATE
CHANGES
LINKS TO GUIDANCE & TEMPLATE

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

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