



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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**MEMORANDUM**

TO: All Units  
FROM: Paul D. Joyce, CPA, State Examiner  
RE: CARES Reimbursement of Public Health and Public Safety Payroll Costs  
DATE: September 30, 2020

Dear Officials:

The State Board of Accounts (SBOA) has been asked how to account for funds received from IFA for reimbursement from CARES for public health and public safety payroll costs. Guidance has been provided in our memorandum entitled COVID Grant Accounting and Appropriations-Updated 9-29-2020. However, in light of the Governor's public health emergency, and to provide maximum flexibility we will not take audit exception to the following alternative process in regard to the reimbursement of public health and public safety costs from CARES funding:

- The CARES reimbursement for public health and public safety payroll is receipted into the CARES fund.
- Instead of moving expenses, a claim is created against the CARES Fund for the amount, up to the payroll reimbursement amount, that is desired to be receipted into the General Fund. This claim must be supported by the public health and/or public safety payroll costs that have been expensed from the general fund or other funds.
- The money claimed is receipted into the general fund.
- Once receipted into general fund, normal appropriation procedures would apply.

The governing body must adopt in a public meeting an ordinance or resolution that this alternative process will be used for at least part of the CARES reimbursement received from IFA for public health and/or public safety due to the declared health emergency.

Any questions please contact us.

Sincerely,

Paul D. Joyce, CPA  
State Examiner