

# CTAS and the Coronavirus Aid, Relief, and Economic Security (CARES) Act

With the current distribution of CARES Act funds, the Office of the State Auditor (OSA) is issuing guidance in the form of recommended account numbers for use in the CTAS program.

Below is a list of recommended account numbers. Not all account numbers that an entity may require are listed. CTAS users can create account numbers as needed. Please remember that any account number created must fall under the proper category listed in the CTAS Chart of Accounts (COA).

Account number and description recommendations:

Revenues:

33180 Federal Grants – CARES

Expenditures:

41990 Other General Government – CARES

41995 Election Exp. – CARES

42870 Other Public Safety – CARES

44190 Health - CARES

45230 Parks – CARES

45520 Libraries – CARES

49295 CARES Expenses (for Enterprise Funds)

Questions regarding CARES Act funding or qualified CARES Act expenditures should be directed to Minnesota Management and Budget (MMB). A link is provided below to MMB Coronavirus Relief Funds for Local Governments page. It is very important that entities maintain sufficient documentation to support all CARES Act expenditures.

The OSA will continue to watch for developments and guidance from MMB that could result in further CTAS account/coding recommendations.

Suggested for links:

Minnesota Management and Budget: <https://www.revenue.state.mn.us/coronavirus-relief-fund-local-governments>

Cities: <https://www.lmc.org/resources/cares-act-funding-covid/>

Townships: <https://mntownships.org/news/cares-act-resources-faq/>

