



State of Arizona Accounting Manual

Topic 80 Miscellaneous
Section 33 Tracking COVID-19 related Expenditures

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INTRODUCTION

The recent outbreak of the coronavirus (COVID-19) has required certain State agencies to make extraordinary expenditures to prevent the spread of the disease, to engage the work of specialists, to test citizens to determine whether they are infected, to treat those who have found to be suffering from the disease, etc.

To understand the fiscal impact of these significant and unexpected costs and to enable improved financial planning, special procedures must be adopted to gather, compile and report upon these costs on a statewide basis.

This section of SAAM outlines these mandatory special procedures to be used in accounting for COVID-19 related expenditures.

POLICY & PROCEDURES

1. All COVID-19 related expenditures, except payroll recorded in HRIS using COVID-19 Pay Codes, must be recorded in AFIS using the Reporting Code "COVID."
 - 1.1. This code, "COVID," is to be entered into the "Reporting:" field located on the "Detail Accounting" tab when entering any document into AFIS.
 - 1.2. COVID-19 expenditures are expenditures that are over and above those normally expended during the regular course of business. Normal operating expenditures should not be recorded to "COVID" regardless of the timing of the expenditure.
2. The appropriate expenditure object is to be used.
3. Transfers between agencies, except for the payment of goods and services such as Internal Services Fund payments, should not be recorded in the "COVID" Reporting code to prevent duplicative reporting of the same expenditure.
4. Payroll expenditures directly related to COVID-19 activities must be recorded in HRIS with the appropriate HRIS Pay Code. To report all COVID-19 expenditures, data from both HRIS and AFIS must be combined. If an agency wants to have payroll expenditures directly related to COVID activities identified in AFIS, the agency must establish or modify and use a Function that infers the "COVID" Reporting code.
 - 4.1. In order for a Function code to be usable in HRIS, the Function type must be "HRIS" on the AFIS Function profile screen.

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- 4.2. Any COVID-19 payroll related expenditures recorded in HRIS which cannot be identified with a COVID-19 related Paycode (e.g. travel or employee reimbursements) will require the use of a Function code which has the “COVID” Reporting code or an IETPR or IET to be processed to record the expenditure with the “COVID” Reporting code.
- 4.3. To obtain additional information about tracking payroll expenditures directly related to COVID-19 activities, refer to the Agency Payroll Guide on the GAO website at <https://gao.az.gov/payroll-rasl/payroll-guide>.
5. COVID-19 related expenditures made before the publication of this SAAM section must be amended to include the “COVID” Reporting Code.
6. Additional information and requirements may be issued regarding the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) to include requirements necessary for proper reporting in the AFIS Cost Structure (e.g. Major Program/Program, etc.) for grant information and reporting. Any additions made for the CARES Act will not change the “COVID” Reporting Code requirement.
7. Tracking of COVID-19 related revenues are not currently required. However, if an agency wishes to track these revenues, the “COVID” Reporting code can also be used on all revenue documents in AFIS.
8. If an agency uses Reporting Codes, contact the GAO to set up the Sub-Reporting Code “COVI” and link it to the appropriate Reporting Code.
- 8.1. In these cases, agencies should contact their GAO liaison for assistance.