



# State of Arizona Accounting Manual

Topic 80 Miscellaneous

Issued 03/20/20

Section 33 Tracking Coronavirus-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 coronavirus-related expenditures.

## POLICY & PROCEDURES

1. All coronavirus-related expenditures 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.
2. The appropriate expenditure object is to be used.
3. To record payroll expenditures directly related to COVID activities, an agency must establish and use a function that infers the "COVID" reporting code.
  - 3.1. In order for a function code to be usable in HRIS, the function type must be "HRIS" on the AFIS Function profile screen.
4. Coronavirus-related expenditures made before the publication of this SAAM section must be amended to include the "COVID" Reporting Code.
5. If an agency uses reporting codes, contact the GAO to set up the Sub-reporting Code "COVID" and link it to the appropriate Reporting Code.
  - 5.1. In these cases, agencies should contact their GAO liaison for assistance.