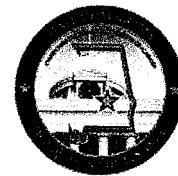




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Robert Bentley
Governor

David Perry
Director of Finance

July 11, 2011

MEMORANDUM

TO: All State Agencies Affected by the April 2011 tornadoes

FROM: David Perry
Director of Finance *D. Perry*

RE: April 2011 Tornadoes and Future Disaster Accounting

Effective with the April 2011 tornadoes, all expenditures for any current and future disasters must be recorded in a unique activity code to capture your agency's costs. The Finance Department is attempting to aggregate all expenditures (state, federal and other) for each individual disaster into unique codes for reporting purposes. You may continue to use the same appropriation codes that your agency already utilizes. These new activity codes will be assigned after the disaster has occurred.

We realize that you may have already incurred expenditures for the April 2011 tornadoes. Journal vouchers will have to be prepared to move existing expenditures for the April 2011 tornadoes into your new activity code. Contact your assigned budget analyst in the Executive Budget Office for information related to your new activity code. After obtaining your new activity code, update the XWLK table and submit Operation Plan revisions to move funds into the new disaster activity code. After your Operations Plans are updated, submit the journal vouchers to the Comptroller's Office.

Hopefully in the future you can begin with the new activity code prior to your agency incurring any disaster expenditures. There will be separate activity codes for each unique disaster and more than one activity code for the same disaster, but only one activity code per agency per disaster.

I appreciate your assistance in implementing this change in processes in order to more accurately accumulate costs related to each individual disaster in Alabama.