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To: All Chief Accountants

From: Kathleen D. Baxter
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Date: April 6, 2020

Subject: Function 2033 – COVID-19 Pandemic Coding

As you know, Congress passed the largest relief package in our Nation's history to assist with the expenditures related to the COVID-19 pandemic. A substantial amount of funding will be coming to Alabama. It is extremely important to account for all expenditures that are related to this emergency. Function Code 2033 – COVID-19 Pandemic was created to capture this information. This emergency and the requirements for funding are ever changing. For this reason, we have created a link on our website at <https://comptroller.alabama.gov/covid-19/> to provide the agencies with as much information as possible.

Many questions are being asked about when to use Function Code 2033 as related to the Coronavirus (COVID-19) Pandemic. Please use this function code for anything related to the COVID-19 emergency so that the State can capture the full cost of the emergency. It is not limited to just what the federal government has approved as allowable reimbursements, nor to only those expense reimbursements for which your agency intends to apply.

The following examples are purchases/expenditures that should be coded to Function Code 2033:

- Example 1) An agency bought extra laptops for employees to telecommute during the emergency.
- Example 2) An agency bought disinfecting products, such as hand sanitizer and anti-bacterial wipes, to help prevent the spread of COVID-19.
- Example 3) An agency bought additional medical supplies to distribute to their facilities to assist with the COVID-19 Pandemic.
- Example 4) Meals provided to employees **required** to work through mealtimes to put together COVID -19 test kits or supplies.

Example 5) Travel related expenditures are incurred for employees assigned to temporary duty stations away from their base to handle COVID-19 situations.

Example 6) Employees are required to work overtime to help field questions or provide additional support to the citizens related to the COVID-19 Pandemic.

Any expenditures which occur above the baseline budget related to this emergency should be included. We are aware that journal vouchers may have to be used to reallocate some expenditures from a normal function code to Function Code 2033 – COVID-19 Pandemic. This will especially be true of salary and fringes.

Each agency's accounting staff should coordinate with their appropriate agency staff to obtain help identifying invoices that have an emergency component and as such should be coded to the COVID-19 Function Code.

The Finance Department has created the COVID-19 Task Force to help provide assistance and guidance for this emergency. For questions or assistance, please call Financial Systems Support at 334-353-9000 or email financialsystems@comptroller.alabama.gov, and they will forward you to the appropriate person.