**MEMORANDUM**

TO: All Agency Accounting Contacts



FROM: Kathleen D. Baxter

 State Comptroller

DATE: September 28, 2020

SUBJECT: FY 21 COVID-19 Expenditures and Reimbursement

This memo conveys procedures for COVID-19 related expenditures and requests for reimbursement from the Coronavirus Relief Fund (CRF) during FY 21. Expenditures coded to the 13th accounting period cannot be reimbursed from the CRF.

If you have purchases/invoices that were not paid prior to October 1, you should **promptly** process the payment document (GAX/PRC/ITA) to pay the vendor, request the budget revision, and process the JVA all using budget FY 21 and the related expenditure object codes. These payments will be processed as **“Federal CRF Reallotted Funds”** and should be noted as such in the payment document description field. These payments need to be processed promptly in order to be included in the report to the Federal Government. Please ensure that these invoices meet the eligibility requirements for being reimbursed with CRF funds.

For items on FY 20 purchase orders, the payment should be coded as per normal procedures, but two additional lines must be added to the payment document. These two lines will not include the PO reference. The first line will back out the expenditure and the second line will record the expenditure as FY 21. Be sure to code FY 21 to the accounting year and budget year on the second extra line so it will not default to what is in the document header.

Invoices paid as “Federal CRF Reallotted Funds” should not be included with other payment requests. JVA reimbursements for these invoices should state “Federal CRF Reallotted Funds” in the document description.

Questions concerning reimbursement from the Coronavirus Relief Fund should be directed to comptroller--sharedservices@comptroller.alabama.gov.