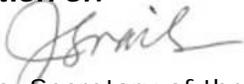


ADMINISTRATIVE CIRCULAR

Commonwealth of Pennsylvania Governor's Office

20-08 Amended
Number

Subject: Accounting for COVID-19 Related Activity in SAP	Date: April 6, 2020
By Direction of:  Jen Swails, Secretary of the Budget	Expiration Date: April 6, 2021
Contact Agency: Governor's Budget Office, Bureau of Budget Administration, Telephone 717.787.2542	

The Coronavirus Aid, Relief, and Economic Security Act of 2020 (CARES) requires that all financial activity under the Act be separately identified and reported. The following SAP Fund Coding intelligence is hereby designated to capture all COVID-19 activity in SAP:

- A "7" should be inserted as the second digit of the Ledger code for all COVID-19 related appropriations or executive authorizations (ex. X7XXXXXXXXX). This coding schema will be used for all new COVID-19 appropriations and will be assigned by the Governor's Budget Office (GBO) and identified on the Expenditure Symbol Notification (ESN).
- The lower level fund designation range of 790 to 799 will be used to identify all COVID-19 activity in both new and existing appropriations or executive authorizations as follows:

X#XXXXX790 Federal
X#XXXXX791 Federal
X#XXXXX792 Federal
X#XXXXX793 Federal
X#XXXXX794 Federal
X#XXXXX795 Federal
X#XXXXX796 State Match
X#XXXXX797 State Match
X#XXXXX798 Local Match
X#XXXXX799 Local Match

Note: The second digit of the lower level funds identified above is indicated by "#". If the SAP Fund is a new appropriation or executive authorization, the second digit will be "7". If the SAP Fund is an existing appropriation or executive authorization, the second digit will remain intact as originally assigned.

- Agencies should submit the standard Master Data Request Form to the Office of Comptroller Operations, Bureau of Accounting and Financial Management (BAFM) for review and approval.
- A lower level fund (as provided above) must always be utilized. For federal funds, agencies should use the X#XXXXXX790 lower level fund first. If additional lower level funds are needed, use the X#XXXXXX791 lower level fund next, etc. Respectively, state match and local match funds should use the X#XXXXXX796 and X#XXXXXX798 lower level funds first, only using the second lower level fund if needed.
- In the event that any exceptions are required, they must first be approved by GBO. In most instances, exceptions will not be granted.
- New COVID-19 revenue codes are not required for COVID-19 federal monies since such revenues can be identified by the SAP Fund coding. However, if an agency determines that a separate revenue code is needed, the standard request form should be submitted to BAFM for review and approval.

This Circular replaces, in its entirety, *Administrative Circular 20-08*, dated March 31, 2020.