

COVID-19 Expense Coding Guidelines

Purpose: To ensure COVID-19 expenses are accurately coded and proper supporting documentation exists. This will support any eligible expenses to be submitted for public assistance reimbursement.

Procedures: (Note: The sub-code C019 referred to below uses the number zero not the letter O.)

1. All individual department COVID-19 expenses must include sub-code C019.
2. Organization-wide COVID-19 expenses must be coded to the CHKD central disaster response department in addition to using sub-code C019.
 - a. Central disaster response department code = 0444 – *Emergency Preparedness and Response*.
 - b. CHKD entity code = 001.

Example:

A manager has rented a tent to be erected in the parking lot to perform COVID employee screening. Since this expense is not specific to a particular department, it is considered an organization-wide expense and is coded to the central department.

<u>Entity</u>	<u>Dept.</u>	<u>Expense Code</u>	<u>COVID Sub-Code</u>
001 -	0444 -	6570 -	C019

3. Supplies previously purchased and expensed (including items received from inventory) used for COVID-19 must be reclassified to the COVID-19 sub-code. A Journal Voucher Adjustment Form is required. This is found on KNet under Forms/Finance.
4. Code COVID-19 capital purchases to 001-0850-1080-C019.
5. Compensation expense:
 - a. Hourly Employees – Badge in and out like normal and enter department code 0444 in the department field before saving transaction.
 - b. Exempt/Salaried Employees – Enter a calendar transaction using **Calendar Code COVIDSalariedWrk** and the number of hours (8 hour max) spent performing the COVID-19 specific work, enter department 0444 in the department field before saving. API will reduce the 8 regular hours it has auto-dropped on the day and pay COVID19Work hours charging them to department 0444.

Finance Contact Information

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Capital expense	Catherine Neal	x87828
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