COVID-19 BARS Coding, as of the week of April 20

Federal and state government will be providing resources to local governments through the CARES Act and other similar provisions. At this time, we are not aware of specific revenue and expenditure reporting requirements. We also don't know their impact on the Schedule of Expenditures of Federal Awards (SEFA). *The guidelines below are applicable until more information is available.*

Local governments remain responsible to gain an understanding of the nature, source, and related compliance requirements for any distributions received. Given that the response to COVID-19 continues to evolve, local governments should read any contract documents or enabling legislation carefully, submit questions to the agency they receive funding from, and remain alert for further guidance from granting agencies as it is developed.

Revenues

If the federal distribution is a grant, then it should be coded as such; 331 (direct) or 333 (indirect) with the appropriate federal agency code.

If the federal distribution is not a grant, then the money should be coded as 3329210, *COVID-19 Non-Grant Assistance* (new account added to BARS Chart of Accounts as of 4/20/2020).

Other kinds of receipts should be coded according to their source, such as state grants 334, donations 367, etc.

Expenditures

There is no specific BARS code for expenditures related to the COVID-19. The local governments should continue to account for expenditures by function and activity.

Although we do not prescribe any specific codes, our Office strongly suggests internal tracking of expenditures related to COVID-19 for management purposes and to be prepared to support any future grant or reimbursement applications. For example, additional tracking could be done using project coding similar to grants. Please keep in mind that not all expenditures during this time should be considered pandemic related.

If you have any questions related to coding, accounting and reporting please use the SAO HelpDesk.