

U.S. DEPARTMENT OF AGRICULTURE
Farm Production and Conservation Mission Area
Business Center
Washington, DC 20250

FPAC NOTICE	FPAC-N 2100-003
Subject: Tracking COVID-19 Related Expenses	April 9, 2020
Approved By: Robert Stephenson, Chief Operating Officer, Farm Production and Conservation Business Center	Expiration Date: September 30, 2020

1. PURPOSE

This notice provides guidance to the Farm Production and Conservation (FPAC) Agencies – the Farm Service Agency (FSA), the Natural Resources Conservation Service (NRCS), the Risk Management Agency (RMA), and the FPAC Business Center – on tracking COVID-19 expenses.

2. BACKGROUND

The USDA Chief Financial Officer requires all USDA Agencies to track specific costs associated with the Coronavirus, also known as COVID-19. The FPAC Business Center Budget Division has created new accounting code(s) within the Financial Management Modernization Initiative (FMMI) system for each organization to use for this purpose.

3. EXPLANATION

- a. The intended use of these new accounting codes is to record any expenses incurred **solely** because of this COVID-19 outbreak such as special supplies, cleaning fees, employee's hours only when specifically working on COVID-19 related duties, including overtime. The new accounting codes do not provide additional funding authority beyond existing allocations.
- b. The reporting of time against a COVID-19 accounting code is only required if the employee is spending more than **ten hours per week** (whether teleworking or in the office) on COVID-19 related activities which include, for example, employees who are spending more than ten hours a week in COVID-19 meetings, calls, written communication and other management oversight.

Reportable time also includes direct time related to addressing employee issues (those that have tested positive and potential cases) and any other activity that are related to or in response of COVID-19. Employees who are continuing to perform their regular duties while in telework status should use their normal accounting codes.

As a reminder, unscheduled telework is recorded in WebTA using Transaction code “01 – Reg Time-TeleWork – Other” and if it is a normal telework day per the telework agreement use the Transaction code “01 – Reg Time-TeleWork”.

- c. See Attachment 1 for the format of the codes for each organization. Employees can record their hours in WebTA for working specifically on COVID-19 related duties by adding their State/organization assigned accounting code to the available accounts they can use on their timesheet. To add an account, select “Accounts” from the Employee Main Menu in WebTA and locate the State/organization assigned accounting code from the list. Employees should consult with their timekeeper for assistance in adding this accounting code.
- d. If additional codes are needed for travel or other activities, enter a Budget Division support ticket for a “New FMMI WBS/Shorthand code” in the myFPAC.gov ServiceNow portal available at: https://usdafpacbc.service-now.com/fpac?id=bu_intake&sys_id=4a766a40db946700b34efb0e0f961901.

4. CONTACT

If you have any questions about this notice, contact either of the following:

- a. Terry Luehrs by email to Terry.Luehrs@usda.gov or telephone at 816-426-1142 or
- b. Brenda Rodriguez by email to Brenda.Rodriguez@usda.gov or telephone at 202-205-6134.

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FPAC Agency COVID-19 Accounting Codes

BUSINESS CENTER - Accounting Code Format - COVID-19	
Code Element	202020*BCOVD000000000
Budget FY	202020
Organization Code+B	* (7 digits) B
Special Project Code	COVD
Agency Project	"0000"
Activity Code	"00000"
Example:	2020201500000BCOVD000000000

RMA - Accounting Code Format - COVID-19	
Code Element	20*COVD19
Budget FY	20
Organization Code	* (5 digits)
Special Project Code	COVD19
Example:	2010100COVD19

NRCS - Accounting Code Format - COVID-19	
Code Element	202020COTATHQ*CACOVD
Budget FY	202020
Program TA	COTAT
Cost Center	HQ* (*State/Division)
Cost Allocation	CA
Special Project Code	COVD
Example:	202020COTATHQ010CACOVD

FSA - Accounting Code Format - COVID-19			
Code Element	FA 84	GS in COF	CE 87
	084*****COVD19	084*****COVD19	087*****COVD19
Budget FY	0	0	0
Fund Code	84	84	87
Organizational Code	OSS84 (*SS numeric State Code)	SSCCC (*SSCCC alphanumeric State & County code)	SSCCC (*SSCCC numeric State & County code)
Special Project Code	COVD19	COVD19	COVD19
Example:	08400184COVD19	084AL001COVD19	08701003COVD19