

MEMORANDUM

TO: University Business Officers
FROM: Carla Bennett
Erin Thomas
RE: COVID-19 Expense Tracking
DATE: March 3, 2020

All COVID-19 related expenses are to be tracked in project **1555000**.

Associated expenses include, but are not limited to, employee overtime, employee travel, and supply purchases directly related to COVID-19 preparation and management.

Expenses must be business related and follow University Procurement policy and procedures.

Please note, PSA and Auxiliary units are to utilize project 1555000 for related expenses.

As promised, we will provide weekly reports of all transactions charged to project 1555000. Business officers should open the attachment, filter by your area and view charges posted. If any charge was incorrectly coded to this project, a journal entry should be posted to correct it.

Update on Guidance - 3/30

Tracking of COVID-19 Expenses can be found here - <https://www.clemson.edu/procurement/faculty-staff/BusinessGuidance2020.html>). After questions the last few days, we thought it would be helpful to provide some additional guidance and background as you consider applying costs to the project established for this purpose.

To be very clear, there is ***no central source of funds set up to cover these expenses***. The project has been established to help with tracking such expenses, but each budget center/department is responsible for covering the costs of these tracked expenses. Our primary purpose of tracking the expenses in this manner is to be ready to react IF the opportunity arises to claim some type of emergency/disaster funding. We would have all the expenses incurred due to COVID-19 tracked, approved and ready to report as part of any request for funding.

Given that purpose, it is critical that the costs we are allocating to this project are truly ***incremental costs that the University incurred due to COVID-19***. The way this will be looked at from an emergency/disaster funding standpoint is whether or not the cost was a cost that would not have been incurred by the University if it were not for the events related to COVID-19. Costs for incremental costs we had to pay to purchase special cleaning supplies, additional computers, temporary cell phone stipends, pay overtime, pay change fees to airfare to get employees back to campus, etc... are all good examples of costs we want to track. What we do not want to include here are costs that we would have had anyways.

We are seeing requests for travel expenses that we are reimbursing folks who were not able to attend conferences because of COVID-19. We do not believe outside funding agencies would look at these as incremental costs due to COVID-19. They ARE costs that we are paying without actually getting the benefits of the trip, but at the end of the day they are still costs that Clemson had budgeted to spend and should NOT be allocated to our COVID-19 project.

Action Items:

Business Officers:

- Establish college/division level budgets using the above project
- Establish and communicate approval workflows for COVID-19 costs for college/division
 - buyWays workflow rules have been defined for each college/business officer as listed in the CUBS Chart of Accounts. Requisitions and invoices will route through previously established department approval rules AND stop for business officer review in a new Project Coordinator step, . This is a separate folder for the specific COVID19 projects and respective departments within each budget center.

Expense Reconciliation and Budget Allocation:

COVID-19 expense activity in project 1555000 will be reviewed for legitimacy and any unrelated expenses will be redirected back to the budget center. Approval of COVID-19 expenses will be at the discretion of Director of Procurement, AVP of Budgets and Analytics, and/or the Chief Financial Officer. Non-permanent budget allocations will be made to budget centers for approved COVID-19 expenses incurred in FY20 prior to the close of the fiscal year.

The Finance Office previously supplied guidance regarding the tracking of COVID-19. See below for details about reporting and tracking COVID-19 related expenses.

<http://www.clemson.edu/procurement/travel/covidpcard.html>

Overtime Expense:

Payroll is working to establish a method for tracking COVID-19 work hours in Kronos. Until further guidance is provided, Business Officers can establish procedures internally to charge any COVID-19 related overtime to the **1555000** project. This can be accomplished by changing the chartfield via CU Payroll Data Entry.

Contacts and Other Information:

Academic Units, please contact Carla Bennet

Non-Academic Units, please contact Erin Thomas

Kronos and timekeeping questions, contact Ami Hood at hooda@clemson.edu

Travel information related to COVID-19: <https://www.clemson.edu/procurement/travel/index.html>

As of 3/30/2020