
CORONAVIRUS TRACKING of EMERGENCY EXPENSES and RELATED LOST REVENUE

LSUHSC is required to track all coronavirus-related expenses as well as related lost revenue. Having concrete numbers to illustrate the very real financial impact this crisis is having on our university will be hugely beneficial should we receive external funding for these costs. The following guidance can be used to capture impacts for extraordinary expenses related to our response to this pandemic. It is extremely important to keep documentation on all expenditures and revenue losses due to this incident.

The following are types of activities that might need to be captured. Only extraordinary costs should be included (i.e., those that would not have been incurred except for response to the outbreak). Coronavirus is a public health emergency that is evolving daily. Please visit <https://911.lsuhs.edu/coronavirus/> regularly for the latest information on how our campus is responding and LSU Presidential Directive.

The Public Assistance program has made funds available. We cannot guarantee that all expenses incurred will be reimbursed. **Schools/departments will be required to cover any expenses that are deemed ineligible from your budget.**

Direct Expenses

To enable the tracking of coronavirus costs, campus departments will use a new product code that has been added to the chart string. There are two product codes. COV_19 is to be used for expenses to capture extraordinary costs that would not have otherwise been required in the normal course of business. Examples would include purchases of materials or services to support the response to the outbreak and non-refundable costs related to canceled events. These costs should be captured in the department incurring such costs. For expenses related to new research by faculty on the coronavirus such as equipment purchases needed to perform research activity on this coronavirus, use product code COV_R. See below for labor costs. It is likely that there might be extraordinary labor costs. Those will need to be analyzed and captured after-the-fact.

If buying supplies, keep an inventory of those supplies. All costs should be related to the specific emergency and not saved for future use. Documentation must be included that substantiates the purpose for the expense and how it relates to coronavirus response. These expenses may not be allowable on a sponsored project.

Requisitions and Purchase Orders

Enter the chartstring on the requisition defaults page or on the distribution details page and select the magnifying/search icon. Then select COV_19 or COV_R to populate the product box. Review the chartstring for accuracy and select ok.

Requisition Defaults

only applied if no other default values are found for each field. If default values already exist in the hierarchy, they are used, and the values on this page are not used.

Override
If you select this option, all default values entered on this page override the default values found in the default hierarchy, only non-blank values are assigned.

Line

Buyer [DHOLMEZ] [Holmes, Deborah] Unit of Measure [YR]
Supplier [0000040640] [TAMACHIA MCCA] Supplier Location [1]
Category [00072] Supplier Lookup

Schedule

Ship To [1492350] [Med/Infectious Disease] *Distribute By [Quantity]
Due Date [BS]
Ultimate Use Code [] Ship Via [GRND]
Attention To [] Freight Terms [DES]

Distribution

One Time Address
SpeedChart []

Distributions

Details Asset Information [ETP]

Dist	Percent	GL Unit	Account	Dept	Location	IN Unit	Fund	Program	Class	Product	Budget Date	Project	PC Bus Unit	Activity
1	100.0000	LSUNO	555000	1492350	LSUNO		113	10001	35200	COV_19	03/14/2020	149235073A	LSUNO	1

OK Cancel Refresh

Sponsored Projects

For sponsored projects, please follow the guidance provided by the sponsor. For NIH, that guidance is available in the NIH Grants Policy Statement <https://grants.nih.gov/grants/policy/nihgps/nihgps.pdf>, and in specific notices that are issued periodically in the NIH Guide for Grants and Contracts <https://grants.nih.gov/funding/searchguide/index.html#/>. An example of an expense on *NON*-NIH grants would be if a conference is cancelled. If the cost isn't refunded or only partially refunded, then that expense will need to be moved onto a non-sponsored research speedtype. Departments should reimburse travelers for the cost of canceled travel and conference if those costs are non-refundable. Travelers are encouraged to reach out to airlines and to request direct refunds before requesting reimbursement from LSUHSC. If a travel voucher is issued for future use, the department should track the use of that voucher to ensure it is used for future university business. All travel expenses booked through Short's Travel Agency that related to COVID-19 cancellations or disruptions should utilize the product code COV_19 on accounting entries moving the expenses elsewhere.

Tracking Labor and Leave

Actual hours worked beyond regular duty time for those eligible for overtime (classified staff and hourly staff) should be tracked. Leave submitted related to the coronavirus will also need to be tracked. Additional information on labor and leave tracking will be made available and communicated through Human Resource Management.

Lost Revenue

If your area has incurred a loss of revenues as a result of coronavirus, you must track this loss. Please estimate these losses by analyzing the last two years average revenue received during the same period (week/month) last year versus this year. This comparison should be on a spreadsheet with a line for each type of revenue source. It should begin with the last period that had 'normal' revenues and then continue with subsequent periods. An example of lost revenue would be cancellation of a large group fundraiser or conference, reduced customers in the cafeteria, closed dental clinics, etc.

Bursar

The Bursar's Office will continue to accept deposit. Please use the window to drop off as needed.

Asset Management

If an employee is working remotely and removes equipment from the campus in order to work remotely, please complete the form in the link below. This form should be completed, even if the equipment is less than \$1,000 (i.e., printer that cost \$98). Department Heads are responsible for tracking this equipment.

https://www.lsuhs.edu/administration/accounting/asset%20management/equipment_tracking%20fillable%20form.pdf

Queries

If you have existing queries, this new field will need to be added in order to be viewed.

Public Assistance

Below is the information we have received to date related to Public Assistance.

We've been following the developments of the public health emergency this past month, and as you may know, the President declared a federal emergency Friday afternoon relating to Covid-19. The federal emergency declaration just was released on-line, and the highlights are:

- *It makes eligible Public Assistance for all states, tribes, territories, and DC*
- *Category B/Emergency Protective Measures are eligible for reimbursement.*
- *FEMA PA assistance will have a 75% federal/25% non-federal cost share.*
- *FEMA will not duplicate assistance provided by HHS or other federal agencies.*

FEMA Public Assistance Category B grants will help cover the cost of Emergency Protective Measures taken by public and non-profit entities to address and mitigate the public health emergency. Accordingly, we want to provide to our public client recommendations to assist in getting your extra costs reimbursed. At this point we recommend taking the following measures:

1. *Track spending separately: Identify and keep funds and expenditures separate by creating an independent disaster account for this "incident" to enable clear tracking of disaster-related expenditures, including employee timekeeping.*
2. *Properly procure everything: Get three quotes for everything, even if you're working under the emergency procurement procedures: We know it can be challenging, but even documenting phone calls with vendors will help out tremendously when you later have to justify your costs and following of procurement rules.*
3. *Compile and keep documents to support cost claims: Document control/scanning of all supporting information and keeping them in a centralized (electronic) file system that is backed up somewhere will be critical.*
4. *Assign a point of contact: to be your point person for communicating with state and federal agencies.*
5. *Track with detailed records on every dollar spent related to response and recover: Track and document equipment use during response phase (what, who, how, and duration of use), and be as specific as possible. If there is overtime for Force Account Labor: ensure it is in a spreadsheet and then can be converted to the appropriate FEMA Forms. For any contracted staff, anything that is performed related to wipe-downs/emergency protective measures should be tracked separately so it can get reimbursed, and that time needs a description that is as detailed as possible.*

For questions regarding tracking of emergency expenses and elated lost revenue,
please contact Accounting Services.
