

MEMORANDUM

DATE: March 20, 2020
TO: Deans, Directors, UAA Financial Managers
THROUGH: Cathy Sandeen, Chancellor
FROM: Beverly Shuford, Vice Chancellor Administrative Services
Aaron Dotson, Interim Vice Provost for Research

RE: UAA Financial Guidance: COVID-19 Emergency and Unplanned Expenses

I am activating finance processing guidelines as part of the UAA Incident Management Team (IMT) response to COVID-19. Financial Services has created a mechanism to track and report expenses related to the COVID-19 emergency health prevention and response. Separate accounting for this activity has been created for fund 1 and fund 2.

What types of expenses can be charged?

- Additional equipment, supplies, services, travel (including student reimbursement);
- Additional technology or infrastructure costs, as appropriate;
- Additional personnel costs including overtime approved by supervisors, IMT members, or those involved as part of direct response actions; and
- Administrative leave, as a result UA President Johnsen's 3/15/20 travel guidance memo. See UA Human Resources guidance, attached.

Fund 1 Related COVID-19 Expenses

All fund 1 expenses related to COVID-19 should be applied to the following orgs/fund. Appropriate justification and backup documentation will be necessary for all expenditures. Regular operational expenses may not be coded to this fund.

Expenditures must be specifically related to the COVID-19 emergency, must be above and beyond normal operations, and defensible under review or audit by an external reimbursement funding program, such as FEMA, or a State of Alaska supplemental funding program. Expenditures should be necessary to enact decisions made by executive leadership and incident management teams (IMT).

FUND:	146858
Anchorage ORG:	16220
PWSCC ORG:	28622
Mat-Su ORG:	26613
KPC ORG:	22622
Kodiak ORG:	24614

Requests for COVID-19 expenditures must be approved by Vice Chancellor Beverly Shuford. [Please click here for the COVID-19 Expense Request Form.](#) **Please submit any additional or backup documentation to uaa_emg_purchase@alaska.edu.** These requests will be processed with expediency.

Once the request is approved, you may proceed with your purchase pursuant to normal procurement procedures. If an item is not approved, units will be responsible for cost incurred. Other emergency expenses incurred prior to the setup of this account should be submitted on the expense request form. Once approved, the department will be advised to process a JV.

Special or High-Volume Tracking:

Financial Services will work directly with Residence Life and Housing to ensure prior student travel and shipping reimbursements (being tracked separately) are migrated to this accounting string efficiently. Use of the form should be adopted moving forward for individual purchases. We will work with Student Affairs to handle batch or large volume transactions, as necessary.

Additional Tracking:

To understand the overall UAA financial impact of this preparation and response, it is also advised that Deans/Directors keep a detailed unit record of revenue losses during this period.

A [UAA tracking sheet](#) has been created for this purpose. This includes but is not limited to: nonrefundable flights where no credit or waiver is provided, conference registrations, reimbursements made to students, foregone revenues due to public closures, or other contractual penalties related to changes in plans. Please alert UA Procurement and Contract Services in the event a modification is needed for any existing contractual agreements.

Although there is no guarantee that all direct expenses or forgone revenues will be reimbursed as part of this emergency, it is important to understand the impact of this event in totality as the situation continues to unfold.

If you have questions, please contact Brian deZeeuw or Sara Braniff for further assistance.

Fund 2 Related COVID-19 Expenses

Allowable COVID-19 related expenses and allowability will vary across the hundreds of agreements UAA has with varying sponsors. At this time, most sponsor guidance pending. Therefore, UAA Office of Sponsored Programs (OSP) had created an [Activity Code](#) ACOVID to track all expenses that have and will incurred related to COVID-19. OSP requests UAA financial personnel apply this activity code when applying COVID-19 expenses to a fund 2 account. Screenshots associated with activity code use for procurement, recording time, cost transfers, and travel are available on the OSP intranet webpage linked on the primary OSP webpage.

ACOVID can be added to any and all fund 2 accounting lines during your regular business operations: fund/org/account/activity

At this time COVID-19 related expenses are not guaranteed to be allowed by your sponsor. Using activity code ACOVID and providing robust justification in your documentation increase the likelihood your expenses will be allowable. In the case the expense is deemed unallowable, this process will reduce administrative burden associated with identification and subsequent movement off the award.

1. Activity Code for COVID-19, ACOVID: This is the method of tracking COVID-19 related expense on UAA fund 2 accounts.
 - a. Where to apply the activity code?
 - i. Any and all expenditures deemed a COVID-19 expense.
 - ii. Any and all areas in which you incur expenses.
 1. HR, Procurement, Travel, Cost transfers (JVs/LRs/JPAY)
 - b. How to apply the activity code?
 - i. In the accounting line of any and all appropriate expense.
 1. fund/org/account/activity code
 2. COVID-19 Activity Code: ACOVID
 3. Examples: Banner Requisition – FPRAREQN, UAOnline – Timesheets, JV and LR forms, and SAP for Travel.
2. Documented Justification: This will be used later to justify the expense to your sponsor.
 - a. How to document justification?
 - i. Write justification like you would in your regular business practices for HR, Procurement, Cost Transfer and Travel backup.
 - b. What should be in the justification for COVID-19 to submit later for sponsor approval?
 1. How COVID-19 pandemic created the need for this expense?
 2. Why was this the best course or only course of action?
 3. How does this help the project and/or how is this in alignment with the UA COVID-19 Responses implemented at the intuition?

Please contact the Office of Research (Aaron Dotson) or Office of Sponsored Programs (Jennifer Redmond or Kelsie Sullivan) for questions and further information.

University of Alaska COVID-19 Information

[Link to COVID-19 Expense Request Form](#)

[Link to COVID-19 Expense Tracking Spreadsheet](#)

For other information and FAQs, please visit:

<https://sites.google.com/alaska.edu/coronavirus/home?authuser=0>

Attachment: UA Human Resources Guidance

Cc: UAA Chancellor's Cabinet
UAA IMT
UA Chief Finance Officer
Brian deZeeuw, UAA Director Financial Services
Sara Braniff, UAA Budget Analyst
John Hebard, UA Chief Procurement Officer
David Weaver, UAA Director University Housing, Dining and Conference Services