COVID-19 Cost Tracking
FAQ's

Allowable/Unallowable Costs and Expense Report Tab:
1. Examples of allowable costs are as follows:
    o   travel cancelled or changed due COVID-19
        o   On the March 26th business processes call there were questions regarding how much of the airfare to track with the C19 code and when. We've confirmed that for now the entire cost of the flight should be tracked, and if the credit is able to be used later on then adjustments can be made at that time, taking into account any applicable change fees. So if you have airfare that has been cancelled, and no refund will be provided, go ahead and submit it on a report so that the expenses can be properly recorded.
        o   If you have any further questions, please contact travel@tamu.edu
    o   additional supplies or equipment that may be necessary in response to COVID-19
    o   cleaning supplies (over and above what is being provided by SSC)
    o   software/hardware to deliver on-line teaching for the remainder of the semester (but will not be used long term)
    o   telecommunication/connectivity costs for those required to work remotely (but will not be used long term)
        o   for example, if a laptop is purchased for someone to work at home during this time and laptop will continue to be used after this time it is not allowable. If the laptop is sent to surplus after this, then it is allowable.
    o   Payroll cost directly related to COVID-19 that is not normal budgeted costs. Such as
        o   Overtime for budgeted employees.
        o   Unbudgeted or reassigned employees performing Emergency Work, both straight-time and overtime are considered
        o   See Payroll Cost section below for Q&A.
2. Examples of non-allowable costs are as follows:
    o   any cost that you would have incurred on a normal basis such as salaried payroll, hourly payroll, office supplies, etc will not be an allowed cost
        o   Salary/Monthly Payroll Update: As a follow up to the previous communication regarding the tracking of COVID-19 expenses, a tab has been added to the original spreadsheet for the purpose of tracking the level of support provided by salaried personnel. Although these expenses are not eligible for FEMA reimbursement, we realize these costs may be significant. This spreadsheet will allow the university to capture time and effort at a high level in order to provide the overall commitment devoted by Texas A&M University to COVID-19 response.
3. A question arose about whether to include "wasted" expenditures. The example is that OPAS printed brochures for a show that was cancelled due to COVID. Since they were program specific, they will be unusable. Should that expense me tracked?
    o   Yes, that is similar to travel that has been cancelled, but the conference, hotel or airlines will not refund for the cancelled travel
4. Can we include Sports Camp expenses if camps must be cancelled?
    o   Yes if we have incurred costs and cannot have the camp due to COVID-19.

5. We need to put any expenses on this form regardless of whether or not they have paid? For example, we ordered supplies from Tejas and haven't been invoiced yet, or we paid by credit card, but the report hasn't been submitted
    o Being consistent on how you report is the most important thing, so we don't double count or miss anything. To be consistent, wait until the Concur/AggieBuy document is approved and exported to FAMIS. That ensures the item will be expensed and no changes have been made to the document (reduced amounts, changed to unallowable expense, funding source has to be changed because not allowed on a particular account, etc).
    o The AggieBuy and Concur reports are only for Concur or AggieBuy documents exported to FAMIS. So approved by the back office (FMO). It would not include any awaiting department approval or back office approval. We would not consider it expensed until then. So the reports you will be getting will not show to be processed documents, just the ones that have completed the processing.
6. If we are gathering data using AB and Concur which generates reports, are we required to then transfer the data over to this spreadsheet? Are we not able to use the provided reports, and attach?
    o The government is very specific on how we report this information. By requiring these forms be filled out it makes it easier to combine all that we receive into one spreadsheet. The government also requires the Activity Log in order to explain the expenses that are listed. The Aggiebuy and Concur reports can be used as a tool to fill out the spreadsheets.
7. Are these costs being collected for sponsored projects too?
    o Yes. They are not reimbursable from FEMA because the sponsor is already reimbursing for those costs, however, we would like to use them in the total that COVID-19 cost the University
8. Where do we put cancelled travel costs?
    o On the Expense Report tab in the Operating Expenses column with an explanation of the cancelled travel on the Activity Log
9. What about software for teaching and working from home?
    o If the software will continue to be used in normal operations after the COVID-19 event then it should not be included. If it's use will be discontinued then it should be included on the Expense Report tab.
10. What is the group number?
    o The Expense Report and Activity Log tabs have been updated to include a Group # column. This is a number you can assign to expenses in order to group them together to report as one activity on the Activity Log.
    o You can assign the group number.

Payroll Costs/Timesheets/Salary Tracking:
11. Do you need every staff member (monthly or hourly) to complete a timesheet?
    o Only employees that we are paying in addition to what we would normally pay them due to having them work on COVID-19 activities need to fill out the time sheet. We do not believe there will be much excess payroll expense due to COVID-19.
12. If we use an internal personnel tracking system, are we also required to complete this spreadsheet for timesheets?

o If you send me an example of a timesheet out of your internal personnel tracking system, we will discuss whether or not this can be used in lieu of the spreadsheet timesheet.

13. For biweekly paid staff, is it correct that we fill out the Timesheet tab for them only in the event they work overtime related to COVID-19? Then, assuming that is correct, we also record that information on the Activity Log tab and the Expense Report tab?
    o Yes, that is all correct.
14. For monthly paid staff, is it correct we are only to record them on the Salary Tracking tab and nowhere else?
    o Yes, that is correct.
15. I'm having a hard time defining COVID-19 support when it comes to salary tracking. For instance, we have counselors who continue to provide counseling to students, but now a common topic of discussion in their therapy sessions is anxiety related to COVID-19. Would that count or not count since counseling is a part of their job no matter the topic?
    o You should not count it because it is part of normal operations and their normal job responsibilities to counsel students.
16. For salary tracking of monthly paid staff, is there a possibility of designating a set weekly percentage for someone or is the expectation that the percentage will change weekly?
    o You will still need to report it on a weekly basis and fill in the activities that they performed that week.
17. Do we have include all salaried employees who have spent time on COVID-19 activities on the Salary Tracking tab?
    o Only include them if they are spending a significant amount of time. If it is a meeting here or there then it is probably not enough time to keep up with.
18. Is this for staff and faculty?
    o Only include staff time.
19. Can we use the timesheet from Workday?
    o Yes, as long as the employee enters a detailed description of how their hours were spent working on COVID-19 so it shows up in the detail column.
    o Timesheet in Workday can be accessed as follow:
        o In the search bar, type "Enter Time for Worker." When prompted, enter the name of the individual and date. Workday will display any time entered for that week. In the top right corner, click on the small printer icon to generate a PDF printable version. Once the report is generated, click on the link to open it. Once open, you can download the report or print a copy.

Activity Log:
20. The Expense Report and Activity Log tabs have been updated to include a Group # column. This is a number you can assign to expenses in order to group them together to report as one activity on the Activity Log.
    o The Activity Log can have "varies" as the FAMIS Account at the top if it includes many accounts.
    o In the Date/Time column this can be a range of dates for the activity if there are multiples days of expenses on the Expense Report related to the same activity

- - o Multiple activities can be listed on the Activity Log as long as you use group the expenses together.
21. I don't think I am understanding the instructions for the activity log. They say to do one for all expenses, but to do it by activity, not per expense. So for example, if I purchase a webcam in Aggiebuy, I wouldn't need to fill out the activity log, even though it is an expense but not associated with an activity. But if I had a cancelled event with OPAS tickets or cancelled travel to NASPA, I would fill it out with the program/event/travel information and list the associated expenses related to the charges.
     - o Every expense needs an explanation and that will be included on the Activity Log. There are some expenses that can be grouped together and included on one Activity Log. There may be other expenses that don't have any other expenses to group with it so it will be the only expense on the Activity Log.
22. Would you consider a cancelled sporting event (home or away) an Activity and, if so, should each cancelled sporting event have its own Activity Log?
     - o There can be one Activity Log for each sport with all of the cancelled events listed including the date of the event.
23. When submitting the activity report, do you want our signature or the department head's?
     - o The person preparing the report should type their name in that spot and submit as an Excel file.
24. How specific do you want the groups to be when we summarize the operating expense?
     - o They need to say more than it was used for COVID-19 but you don't have to list them all separately. For example, if you purchased a web cam, laptop and software for employees to work from home, this could be multiple lines on the expense report but only one line on the Activity Log.

Lost Revenue:
25. Can we provide lost revenue due to a cancelled event?
     - o Yes. It is unlikely we will be reimbursed for lost revenue but I'm sure there will be those that want to know the total amount. Please include with the activity logs. That way we have all the info we need to seek reimbursement if it is allowed.

Reporting Due Date:
26. When are the reports Due?
     - o In an effort to give you more time to compile the data and obtain more accurate information, we are extending the reporting due date from Friday to the following Wednesday. For example, expenses from Friday, March 27 through Thursday, April 2 will be due on Wednesday, April 8 (instead of Friday, April 3).
          - o Other Expenses: We will keep the Friday through Thursday reporting dates for expenses since the AggieBuy and Concur reports are already set up that way.
          - o Bi-weekly/Hourly Payroll: Report Bi-weekly payroll when the timesheets are ready in Workday (see below).
          - o Monthly/Salary Payroll: Report Monthly/Salary payroll (see below) for the previous week, March 29 through April 4 will be due on Wednesday, April 8.
27. Since we will submit this at the end of the day each Friday, will the dates on the Activity Log be from Friday to Friday or the length of time for the particular Activity?

- o Clint's Aggiebuy and Concur reports are set to run Friday am for the previous Friday through Thursday.
28. So this report should be completed by each staff member?
    - o No, at the college/division level is preferred.
29. Do you have a preference on how you receive the Covid-19 expense data? Is it okay for each department to send it in or do you prefer that we compile it and submit one report for the college?
    - o One report for the college/division would be best.
30. Since we just got this at 5pm on Friday, should we fill out one for this week and a separate one for next week and submit them both on Friday 3/27?
    - o The report due this Friday, 3/27, can date back to March 3rd. Then submitted weekly after that.

General:
31. Who is providing reimbursement for these expenses?
    - o FEMA. Guidelines are usually very strict and they don't reimburse 100%.
32. What determines when we'll cease tracking this information? Is it when students return to campus? Is it when the state/federal governments lift the emergency declaration?
    - o It will be when the state/federal governments lift the emergency declaration.
33. Who will submit the LBB reports?
    - o The Budgeting group will submit the LBB reports for the entire University