COVID-19 Cost Tracking
FAQ’s

Allowable/Unallowable Costs and Expense Log Smartsheet:

1. Examples of allowable costs are as follows:
   - travel cancelled or changed (with additional fees) due to COVID-19
     - There have been questions regarding how much of the airfare to track with the C19 code and when. If you have airfare that has been cancelled, and no refund will be provided, or ahead and submit it on a report so that the expenses can be properly recorded. If it has been refunded or in someway reimbursed, and includes additional fees that would not have been otherwise incurred, please code this as C19 and report the additional expense.
     - If you have any further questions, please contact Will Hobart at will.hobart@tamucc.
   - additional supplies or equipment, more than or other than normal, that that are necessary in response to COVID-19.
   - cleaning supplies (over and above what is being provided by SSC)
   - software/hardware to deliver on-line teaching for the remainder of the semester (but will not be used long term)
   - telecommunication/connectivity costs for those required to work remotely (but will not be used long term)
     - 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.
   - Payroll cost directly related to COVID-19 that is not normal budgeted costs. Such as
     - Overtime for budgeted employees.
     - Un budgeted or reassigned employees performing Emergency Work, both straight-time and overtime are considered
     - See Payroll Cost section below for Q&A.

2. Examples of non-allowable costs are as follows:
   - 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
     - 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 the HUB Program printed brochures for a Vendor Fair that was cancelled due to COVID. Since they were program specific, they will be unusable. Should that expense me tracked?
   - 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?
   - 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 Summus and haven’t been invoiced yet, or we paid by credit card, but the report hasn’t been submitted
   - 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/IslanderBuy 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).
   - The IslanderBuy and Concur reports are only for Concur or IslanderBuy documents exported to FAMIS. So, it would not include any awaiting department approval or back office approval. We would not consider it expensed until then.

6. If we are gathering data using IslanderBuy and Concur which can generate reports, are we required to then transfer the data over to this spreadsheet? Are you not able to just use the IslanderBuy and Concur reports?
   - 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 IslanderBuy and Concur reports will be used as a tool to verify the spreadsheets, and the spreadsheets will be used to verify the reports.

7. Are these costs being collected for sponsored projects too?
   - 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?
   - On the Expense Log SmartSheet with an explanation of the cancelled travel.

9. What about software for teaching and working from home?
   - 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 Log Smartsheet.

10. What is the Incident Name?
    - The Expense Log Smartsheet has been updated to include an Incident Name field.
    - This is a default setting and cannot be changed.