

Re: Request for Departmental COVID-19 Accounting Information

Tallant, Matthew <matthew.tallant@ndsu.edu>

Fri 4/17/2020 11:36 AM

To: Hoadley, Emily <emily.hoadley@ndsu.edu>

Emily,

Our orders and revenue are both down this month and in March. Compared to March 2019 the loss of revenue for March 2020 was \$351.78 and there will be a loss for April. If you need anymore numbers from me let me know.

Matt

Matt Tallant

Processing Archivist, NDSU Archives

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From: Hoadley, Emily <emily.hoadley@ndsu.edu>

Sent: Friday, April 17, 2020 8:35 AM

To: Hallberg, John <john.hallberg@ndsu.edu>; Tallant, Matthew <matthew.tallant@ndsu.edu>; Kopp, Jeremy <jeremy.kopp@ndsu.edu>; Kratochvil, Catherine <catherine.kratochvil@ndsu.edu>; Elznic, Adam <adam.elznic@ndsu.edu>

Cc: Hoadley, Emily <emily.hoadley@ndsu.edu>; Dianslake, Kim <kimberly.dianslake@ndsu.edu>

Subject: FW: Request for Departmental COVID-19 Accounting Information

Hi all,

After talking with Joe and Hallie, your areas were brought up in regards to potential loss of revenue. Can you each respond and let me know if you believe sales are down or if something needed to be canceled that resulted in a loss. Kim and I will compile and send in as one department.

Please let me know if you have questions.

Thanks,
Emily

From: owner-ndsu-budget@listserv.nodak.edu <owner-ndsu-budget@listserv.nodak.edu> **On Behalf Of** Wawers, Gary

Sent: Tuesday, April 14, 2020 10:00 AM

To: NDSU-ACCOUNTING@LISTSERV.NODAK.EDU; NDSU-BUDGET@LISTSERV.NODAK.EDU

Cc: Borr, Mike <mike.borr@ndsu.edu>

Subject: Request for Departmental COVID-19 Accounting Information

NDSU Departments,

If your department has lost revenues or additional expenses related to COVID-19, please complete the attached revised template and email it to me by April 20, 2020. There is no need to submit supporting documentation at this time, just submit the completed template.

Please continue to maintain and update your department's COVID-19 accounting template until further notice, including the lost revenue and additional expense data you are now submitting. Your information at this time will be used as a survey so we are aware of the issues. There will be other requests for the template in the future. It is still too early to know what lost revenues or additional expenses will be reimbursed. When it comes time to claim any reimbursements, a final template will be requested with your supporting documentation.

When considering what extra expenses are related to COVID-19, ask the question: "Would I still be purchasing this or incurring this expenditure if I had never heard of COVID-19? If the answer is No, then it is probably COVID-19 related.

There is no official "as of" date for this request. Please just report lost revenues or additional expenses that you are aware of, to the best of your knowledge, as of the date you are completing the template.

You will notice the attached template has been revised from the original template sent out March 27th. A section for Cost Recoveries has been added (highlighted in yellow). This can be used to report any monies your department has received to help defray the lost revenues or additional expenses. We anticipate this section will not be commonly used. For example, use this new section to report if your department has received special state grant funding or donations related to COVID-19.

For this request you can email your department's template directly to gary.wawers@ndsu.edu. Also, for this reporting round, no further action is required if you have nothing to report. For any questions on this request please email gary.wawers@ndsu.edu.

Gary Wawers
Controller / Accounting Office
NORTH DAKOTA STATE UNIVERSITY

Old Main, Room 11
Dept 3100, PO Box 6050
Fargo ND 58108-6050
phone: 701.231.8210
fax: 701.231.6194
gary.wawers@ndsu.edu
www.ndsu.edu

From: Wawers, Gary

Sent: Friday, March 27, 2020 3:19 PM

To: NDSU-ACCOUNTING@LISTSERV.NODAK.EDU

Subject: NDSU Accounting for COVID-19 Lost Revenues and Extra Expenses

NDSU Departments,

It's too early to know if, or when, any expenses will be reimbursed by the state or federal government, but there's a need to begin tracking. We ask that NDSU departments use the attached spreadsheet for tracking all loss of revenues and extra expenses incurred because of the COVID-19. Instructions for the template are at the end of this memo.

To aid in tracking, a program code has been setup in PeopleSoft. The program code is "0COVID". The first digit in the code is a zero ("0"), the rest of the characters are letters ("COVID"). We understand it may not be possible to use this code on every transaction – especially if you are already using program codes for some other purpose – but feel free to begin using this code at this time. This code can be used by all NDSU departments.

When considering what are extra costs related to COVID-19, ask the question: "Would I still be purchasing this or incurring this expenditure if I had never heard of COVID-19? If the answer is No, then it is probably COVID-19 related.

We anticipate reimbursable expenses would be mostly operating expenses, and perhaps lost revenue or net income. Examples of additional expenses are:

- Equipment (e.g. computers, facilities personal protection equipment, etc.)
- Supplies (e.g. plastic gloves, sanitizer stands and refills, etc.)
- Additional Technology Costs (e.g. setup for additional online services for teaching/student services)
- Additional Personnel Costs (e.g. campus security overtime)
- Additional contractual services beyond the current scope
- Additional Marketing/Advertising
- Non-refundable costs related to canceled events and travel

If you cannot use a program code to track expenses, please list the expenses on a spreadsheet – showing all relevant information to track the costs to the books, such as: voucher #, supplier name, date, fund-dept-account codes, etc., and include documentation of the purpose of the expense such as:

- Preventive and responsive measures to protect health and life safety of campus community (required vs. voluntary measures, housing and feeding students)
- Maintenance and continuity of essential campus services, specifically those that serve the educational and research mission

On grant funds, information related to payroll and operating expenses is being sent soon from the Grant & Contract Accounting Office. On non-grant funds, payroll overtime expenses related to COVID-19 may be reimbursable so they should be tracked either by using the program code or just listed on a spreadsheet with information to track it to the books. No time tracking for salaried employees will be requested at this time as those are not additional expenses caused by COVID-19. It is not anticipated that those specific costs will be reimbursable through FEMA. Additional leave under the Families First Coronavirus Response Act is another possible additional reimbursable expense. At this time NDSU is looking into the possibility of tracking that additional leave centrally. More information to follow.

Departments should charge any potentially reimbursable expenses to the funds they would use if there were no COVID-19 event, even grants. If federal or state money becomes available to reimburse COVID-19 costs, we should learn more about what costs are eligible for reimbursement. Any reimbursable costs will be moved to the federal or state funding source when they are confirmed to be eligible.

This information is being sent out before we even know of any state or federal reimbursement opportunities and reporting requirements, but we believe it will help for us to begin tracking in the early stages of COVID-19. This is based on the best information we have at this time.

Template Instructions:

An Excel spreadsheet is available for reporting loss of revenues and additional expenses related to COVID-19. A completed example of each template is included in the template. This example is just a guide. Specific guidance on each worksheet is as follows:

Loss of Revenue Worksheet -

Refunds of Revenues Collected - Transactions traceable to PeopleSoft because money was refunded to customers. Please attach supporting documentation from PeopleSoft for the figures in this column. The support could be from a PeopleSoft query or Budget Transaction Detail Report.

Loss of Revenues Not Collected - Transactions that are not traceable to PeopleSoft because money was not collected from customers. Please attach supporting documentation for the

figures in this column.

Additional Expenses Worksheet

Amount Recorded in PeopleSoft - Transactions traceable to PeopleSoft. Please attach supporting documentation from PeopleSoft for the figures in this column. The support could be from a PeopleSoft query or Budget Transaction Detail Report. As noted above, when considering what are extra costs related to COVID-19, ask the question: "Would I still be purchasing this or incurring this expenditure if I had never heard of COVID-19? If the answer is No, then it is probably COVID-19 related.

If your department has nothing to report on these templates, we ask you still turn in the template indicating "nothing to report". **It is not known when we will need to collect the templates from your departments - more information to follow.**

In the academic affairs, templates should be submitted to the Dean's Offices where they are accumulated and relayed to NDSU Accounting. Ag departments should submit templates to the Ag Budget Office. It is possible that your department will not have any additional costs, but will instead have a savings from foregoing conferences or other travel plans. Savings will not need to be reported.

Contact Gary Wawers, Controller, (gary.wawers@ndsu.edu) for any questions on completing the templates.

Gary Wawers

Controller / Accounting Office

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