



This document provides guidance primarily for **campus units** (schools and administrative control points). Guidance for UCSF Health may be found in Box: <https://ucsf.box.com/s/mki5nbjveurvjr33ysq269ppxe5d1i>

COVID-19 will have financial implications for UCSF. The situation for UCSF is fluid; the following guidance will be updated and expanded as the situation continues to evolve.

Use of Reserves

- In 2018, UCSF established standards for unrestricted reserve levels by type of unit. Reserves are beneficial to allow the institution to weather modest disruptions and unforeseen needs. For control points and departments, reserves allow these units to address disruptions and needs such as COVID-19 without having to request additional funding from the central campus.
- Departments should use their reserves to support new or additional costs to UCSF (including costs related to travel or event cancellation) that arise from the COVID-19 situation. Guidance for funding extraordinary expenses can be found [here](#).
- Tracking of COVID-19 expenses described below will enable the campus to identify and report on associated costs to the Office of the President, the State of California, FEMA, or other organizations and may facilitate reimbursement claims.

Tracking and Reporting Financial Impacts of COVID-19 at UCSF

UCSF has a need to track extraordinary expenses resulting from the COVID-19 pandemic for State and FEMA reporting. In addition, UCSF wants to track volunteer support for COVID-19 healthcare in other cities.

Campus departments should use the Project, Flexfield, and HBS Leave codes as described below. Note: “Extraordinary” costs are those that would not have been incurred in the absence of the COVID-19 pandemic.

Examples:	Fund Source	Chartfield
Extraordinary costs to address the pandemic: <ul style="list-style-type: none"> • Increased staffing • Program cancellation fees • Rideshare reimbursements 	Unrestricted Funds only (except recharges)	Project: 2014758
Regular and extraordinary costs of COVID-19 incurred on restricted funds and recharges	Sponsored Funds	Flexfield: SPCVID (optional)
	Gifts and Endowments (not COVID-19 gifts)	Flexfield: COVID (optional)
	Recharges	Flexfield: COVID (optional)
Non-extraordinary opportunity costs <ul style="list-style-type: none"> • Unreturned conference registration fees 	Unrestricted Funds	Flexfield: COVID (optional)
UCSF employee volunteers authorized to travel to other cities such as New York to support COVID-19 healthcare services <ul style="list-style-type: none"> • Salary and benefits during service period • Reimbursed non-salary expenses 	All Fund Sources	Flexfield: COVVOL
Use of Paid Administrative Leave (up to 128 hours)	All Fund Sources	HBS Leave Code: COVID 19 Paid Admin Leave



The following items will not be tracked in the ledger or HBS. After the fact data collection may occur.

- Costs associated with employees redirected to assist with COVID activities within UCSF
- Overtime pay related to COVID-19 pandemic efforts
- Revenue losses due to the COVID-19 pandemic
- Revenue increases resulting from the COVID-19 pandemic

Penalties or other extraordinary costs:

- To enable financial tracking of COVID-19 costs, **campus** departments should use assigned **Project ID 2014758** (Project Name: EOC Project 9) to record any penalties or other extraordinary costs associated with canceled events or travel and any other COVID-19 related expenses.
- In some cases, departments may need to transfer expenses to the Project using a Payroll Expense Transfer or another after the fact transfer.
- These extraordinary costs should be recorded in the DeptID in which they would normally occur; departments may use any appropriate/allowable Fund.
- Any procurement requests over \$10,000 using the EOC Project will be reviewed by the acting Emergency Operations Center Finance Chief (Jim Hine or backup) to ensure that efforts are not duplicative.
- Examples:
 - Change fees associated with canceled airline travel should be recorded to the Project ID.
 - Non-refundable, pre-paid registration fees for subsequently canceled conferences should not be recorded to the Project ID. While these are lost opportunity costs, they do not represent extraordinary costs, since they would have been incurred during normal business operations.
 - Salary and benefits associated with administrative leave should not be charged to the Project ID. Administrative leave should be recorded in the HBS timekeeping system using the new leave code created: **COVID 19 Paid Admin Leave**.

Non-extraordinary costs:

- To enable departmental financial tracking of COVID-19 costs **not** meeting the criteria for using the aforementioned EOC Project, **campus** departments can use assigned **Flexfield "COVID"** to record departmental COVID-19 related expenses for non-sponsored fund sources.
- Examples:
 - Non-refundable, pre-paid registration fees for subsequently canceled conferences should use this Flexfield. As mentioned above, these are lost opportunity costs and do not represent extraordinary costs for the EOC Project use.
 - Sponsored awards should not use this Flexfield; please see Sponsored Awards section of this document.
 - As a general rule, if the cost would have been incurred in the absence of the COVID-19 restrictions and limitations (for example, a registration fee for a cancelled meeting) then it should be considered non-extraordinary.

Reimbursement of Canceled Travel

- **Departments should reimburse employees for expense related to canceled business travel.** Cancellation and change fees, if any, should be recorded in Project ID 2014758. Costs for registration and airfare or other non-refundable items should be recorded as non-extraordinary using Flexfield "COVID".
- **Change Vouchers:** Employees may receive a travel voucher from an airline or another travel provider. Departments should monitor the use of travel vouchers to ensure that vouchers for any canceled travel reimbursed by the University are in fact used for University business purposes (rather than personal purposes) in the future.



Travel Insurance

- Trip cancellation insurance through Chubb is only available for international travel. The Out of Country Benefits provided under the travel insurance policy includes Trip Interruption/Cancellation as the result of an unforeseen event. Chubb has confirmed that an increase in CDC Warning levels would be an unforeseen circumstance. If a traveler is in a country in which the CDC Level is increased and the traveler makes travel changes as a result, i.e., change in airline ticket, the costs incurred as part of that change can be filed as a claim with Chubb. This only applies to international travel and there is no Trip Interruption/Cancellation coverage for domestic travel.
- Claims for expenses due to international trips that are canceled in advance of travel, but incur non-refundable expenses (late flight/hotel/conference cancellations) should be submitted to Chubb as claim for cost reimbursement.
- Domestic travel business interruption/cancellations are not covered through the Travel Insurance Policy.

Contracts for Faculty or Other University Services

- Faculty or departments contacted by external agencies with requests for consulting or services should contact Business Contracts ORBusinessContracts@ucsf.edu in the Office of Sponsored Research (OSR) for expedited triage and assessment. OSR is working to ensure that such contracts are not duplicative and are consistent with University policy.

Sponsored Awards

- Contracts and Grants Accounting and the Office of Sponsored Research (OSR) has information about the allowability of extraordinary costs on contracts and grants. Information is posted to their websites.
- To enable financial tracking of COVID-19 related costs on sponsored awards, **Flexfield “SPCOVID”** has been created. Departments should use this Flexfield for costs related to COVID-19 which are allowable by the sponsor such as any penalties or other extraordinary costs associated with canceled events or travel and any other COVID-19 related expenses.
- The Council on Government Relations (COGR) is maintaining a website with links to federal agency guidance at <https://www.cogr.edu/institutional-and-agency-responses-covid-19-and-additional-resources>
- We expect that OSR will continue to be able to submit proposals, even if personnel are working remotely. Typically, federal agencies are very flexible about deadlines under difficult circumstances beyond our control. However, if agencies are officially closed, proposals will most likely remain in a queue, pending resumption of agency operations – as has been the case during federal budget-related shutdowns. Additional information is posted on the OSR website.
- Incoming research contracts and grants related to COVID-19 may be sent to your primary OSR contact, or CGAwardTeam@ucsf.edu

Internal Charges for Conference Rooms

Cancellation fees and charges for events planned in campus spaces will be addressed on a case-by-case basis by the space manager.

Lost Revenue

Some units will likely lose revenue due to the COVID-19 outbreak. Reductions in revenue should not be recorded to the EOC Project. Guidance for handling of impacts of lost revenue will be provided at a later date.

Additional Information

- Additional information about handling of financial issues will be forthcoming as the situation develops.
- Contact your control point financial leadership with questions. Questions can also be addressed to brm@finance.ucsf.edu.



How to Process Employee Expense Reimbursements Due to Trip Cancellation Related to COVID-19

For **MyExpense** Reimbursement Requests related to trip cancellation due to COVID-19, enter the following information:

- **Business Purpose:** COVID-19 Trip Cancellation
- **Chartstrings:** Department Chartstrings and COVID-19 Project ID ‘2014758’ for extraordinary fees; Department Chartstrings and Flexfield “COVID” or “SPCVID”

I. Regardless of how the travel was booked, first obtain a refund or credit

A. **Air and Hotel** - Request a refund directly from Connexus travel agencies (e.g., BCD, UC Travel Center) or the travel provider outside of Connexus

- If the flight was purchased through Connexus, contact the travel agency above to determine if a credit voucher can be issued for future use. Most credit vouchers have a valid period of 12 months. Name change fees may apply.
- If the credit is not used within a specified number of days/time, the credit voucher is void.
- If there is any cancellation fee associated with canceled travel, submit a reimbursement through MyExpense using COVID-19 Project ID 2014758.
- If a refund or credit voucher cannot be obtained, departments should incur the cost of canceled business travel. Departments may require documentation of the denial from the travel provider.

B. **Conference Registration** - Request a refund from the conference event organizer. Paid Registration Fees are being handled as follows:

Paid By	Refunded	Not Refunded
Departmental P-Card	Card credited back for the amount being refunded	Department incurs cost. Since this is not an extraordinary cost, it should not be recorded to Project 2014758 instead using Flexfield COVID or SPCVID
Traveler's Personal Credit Card	If already reimbursed through MyExpense, traveler should write a check to the UC Regents. Traveler's department will deposit the check	If traveler has not been reimbursed, submit MyExpense with documentation showing denial of refund. This will not require exceptional approval.

II. If the international travel provider (e.g., air, hotel, conference registration) refused to issue a refund or travel credit, the traveler should submit a claim through the UC Travel Insurance Program which may reimburse up to \$2,000. The UC Travel Insurance Program will only cover **international travel**.

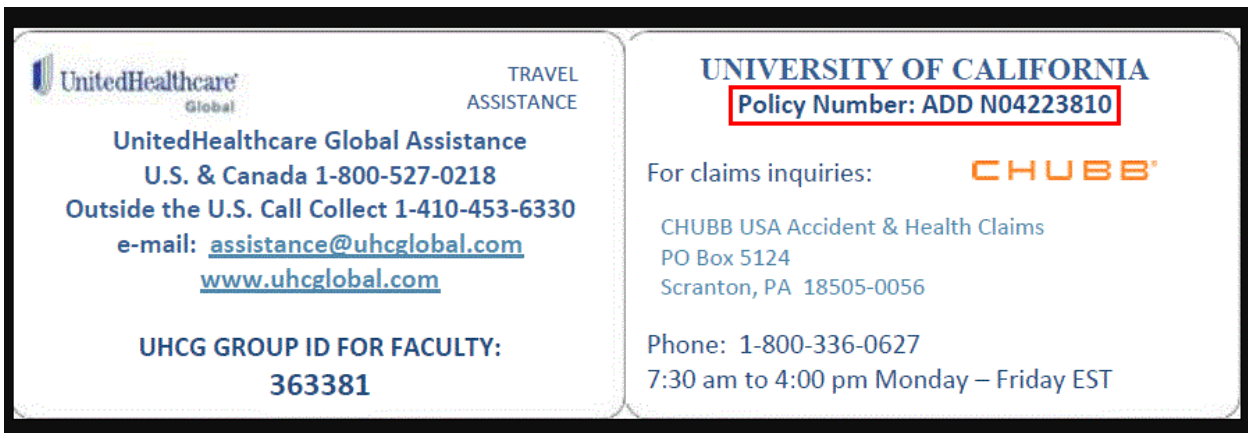
- The traveler may submit a claim (for up to \$2,000) through the UC Travel Insurance Program. See detailed step-by-step guide below.
- The [claim form](#) is available on the [UCOP website](#).
- As part of the claim, travelers should provide the following:



- Documentation that the traveler requested a refund and/or travel credit and denial from the service provider
 - Whether planned travel was to one of the CDC Warning – Level 2, 3 or 4 - Travel Notice countries **OR**
 - A detailed explanation how the business activity was actually affected, or resulted in an effective cancellation as a result of the coronavirus (COVID-19). *For example*, an employee was traveling for a symposium to a currently unaffected region, but the organizer canceled the event because key speakers from affected regions were unable to attend.
- III. Submit a business travel expense reimbursement request through MyExpense if a) the claim requirement for the UC Travel Insurance Program is not met, or b) the amount exceeded \$2000, submit a reimbursement request through MyExpense.
- Required reimbursement guidelines and receipt requirements [Business Travel Reimbursement: Made Easy](#)
 - A copy of the insurance claim with all relevant supporting documentation if UC Travel Insurance Claim is denied

Step-by-Step Claim Submission for International Travel Cancellation

- To submit a claim, [complete the claim form](#) (link is external) on the UCOP website.
- When booking travel with Connexus or when signing up for travel insurance, the traveler should have received an email which links to an insurance card. Below is an example of the Travel Insurance Card:



- When completing the claim form, provide the policy number listed on the travel insurance card, listed under “University of California” on the top.

NOTE: The policy number and group ID for students is different than that of faculty/staff. Please be sure to use the correct policy number and group ID.

- The policy holder is the traveler.
- The program name is the title of the event you were traveling for (ex. Study Abroad 2020 or International Research Conference, etc.).
- The group leader is the name of the person running the program, or if an employee was traveling alone, it is the name of the traveler.
- The date the incident occurred can be N/A