

## **USG guidelines on tracking expenditures due to COVID-19**

As of March 20, the University System of Georgia Fiscal Affairs office has asked all institutions to track incremental and extraordinary expenses that can be directly tied to COVID-19. UGA has setup Chartfield1 value *PUBL\_EMERG* that can be used to track these incremental and extraordinary expenses. If possible, please add the Chartfield1 value PUBL\_EMERG to any expenditures and disbursements for revenue refunds that fall into the categories below. If any significant expenditures have already been recorded, please use appropriate processes to reclassify those significant incremental and extraordinary expenses by adding the Chartfield1 value PUBL\_EMERG to the expenditure.

As you move to implement this in your organization, you may find that you need additional speedtypes or to update existing speedtypes. Continue to request these during this time. As we work through the different expense scenarios, we understand that you will have questions. Please follow the guidelines, using the examples below in making decisions on what is extraordinary and incremental, and reach out to us with any exceptions.

If you need to correct large existing charges, utilize the [Correcting Charges](#) and [Journal Correction Methods](#) resources in the OneSource Training Library. Please contact the OneSource Service desk at [onesource@uga.edu](mailto:onesource@uga.edu) if you have any questions.

Some examples of incremental or extraordinary costs are:

- Conference/travel cancellation cost
- Additional cleaning costs (e.g. disinfectant, sanitizing services)
- 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
- Refunds of revenues received for programs, conferences, and events