

COVID-19 Cost Tracking Frequently Asked Questions

Maintained and updated by Office of Emergency Management's Emergency Coordination Center (ECC) and DAS Statewide Accounting and Reporting Services (SARS)

Date created: 03/24/2020

Date updated: 05/14/2020

1. Payroll and OPE costs

Q1.1: Should all teleworking staff be coding their time to this project?

A1.1: No, only staff costs that are directly related to the COVID-19 Response should be captured. If staff are doing their normal duties just in a telework capacity those costs should not be captured

Q1.2: What about those working more than 40 hours but not paid overtime?

A1.2: For the state wide cost roll up we are not asking agencies to report on hours spent, but on actual costs incurred. If there is not an actual cost incurred (i.e. increased personal service costs) then there is nothing to report for personal services.

Q1.3: Should we report staff time associated directly with COVID-19 even if it is not showing as a new expense?

A1.3: Yes, all costs incurred, even if they are not unbudgeted costs, should be reported, but only if they are directly related to the COVID 19 response effort.

Q1.4: In what increments should I track my time?

A1.4: 15 minutes, or .25 hour increments.

Q1.5: Why is payroll and OPE costs associated with leave not being included?

A1.5: At this time ECC's reporting is limited solely to the state's direct and active efforts to respond to the coronavirus pandemic.

Q1.6: Is management and support staff's time to help and support front-line staff's response to the coronavirus pandemic considered "directly related" for cost tracking purposes?

A1.6: Yes, so long as the work being conducted by management and support staff is associated with a direct COVID-19 response action.

Q1.7: If I work more than 8 hours and I'm not eligible for overtime, and not all of my time is working on COVID-19 tasks, do I need to allocate my time in ePayroll? For example, if I work a 9-hour day, with 6 hours directly related to COVID-19 and 3 hours unrelated to COVID-19, how many hours should I record for COVID-19 work?

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A1.7: Hours spent directly related to the COVID-19 Response effort should be separated out in ePayroll using the designation developed by OSPS. In the example given, in ePayroll, 6 hours should be recorded for COVID-19 work and 2 hours should be recorded to non-COVID-19 work.

Q1.8: Are hours IT staff incurs to allow employees to telecommute considered a direct cost?

A1.8: Likely not. If the telecommuting employees' tasks are not directly related to the state's response, IT staff's time to equip them to telework should not be considered a direct cost.

Q1.9: My agency director is taking part in a call with the Governor's Office that relate to the state's response, should that time be considered a direct cost?

A1.9: Yes, the agency director is assisting the Governor's Office manage the direct response to the outbreak.

Q1.10: If a vacation payout is necessary because an employee has urgent responsibilities that are directly involved with the state's response, and therefore unable to take time off, should those costs be included?

A1.10: Yes.

Q1.11: Are the hours spent implementing the recent executive orders from the governor to be included?

A1.11: No, the hours spent implementing these new executive orders should not be included, as it is part of an agency's standard duties, unless the employee's duties are directly related to the state's response to the COVID-19 pandemic.

2. Tracking

Q2.1: Should agencies apply a special code to all direct response expenses associated with COVID-19?

A2.1: Yes, DAS-SARS has issued guidance to agencies regarding the development of a Project Code which should be applied to direct response expenses. The Project Code is "COVID1" and the Phase is "19". All agencies that use R*STARS are required to use this Project Code and Phase unless granted an exception from DAS-SARS. More detailed guidance can be found here:

<https://www.oregon.gov/das/Financial/Acctng/Documents/Updated%20Agency%20Communication.pdf>

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Q2.2: Has my agency been granted an exception from DAS-SARS?

A2.2: Only DHS, OHA, ODOT, Aviation, OED, ODF, ODE, and OYA have been granted exceptions. ODF and OYA's exception is limited to payroll and OPE costs. Specific questions should be directed to the accounting leadership at those agencies.

Q2.3: Should agencies track those costs that are not considered "direct", but are incurred "in relation to" the COVID-19 pandemic? If so, how? ("Direct" and "in relation to" are defined in Q&A 3.10)

A2.3: Yes. State agencies are required to track "in relation to" costs and report the amounts weekly to ECC. DAS-SARS has issued guidance to agencies regarding the development of a Project Code which should be applied to "in relation to" expenses beginning with transactions processed on May 1, 2020. The Project Code is "IRTCVD" and the Phase is "19". All agencies that use R*STARS are required to use this Project Code and Phase unless granted an exception from DAS-SARS.

3. Reporting

Q3.1: Do we need to report on specific costs like travel, equipment, office supplies, etc.?

A3.1: Costs should be reported in the four categories: Labor (to include OPE), Services & Supplies, Capital Outlay, and Special Payments. Agencies must keep detailed records should questions arise.

Q3.2: How often are we being asked to report to ECC?

A3.2: Reports are due to eccfinance@mil.state.or.us by the close of business each Wednesday, beginning on Wednesday, April 1.

Q3.3: Payroll information will only be available monthly, how do I report that weekly?

A3.3: Provide the actual cost information on the weekly reports when it becomes available.

Q3.4: Are estimated direct response costs acceptable?

A3.4: No, only actual direct response costs should be reported.

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Q3.5: Since the costs are being tracked in a standardized way, why does ECC need us to submit the costs to them using the Excel spreadsheet? Couldn't they obtain this information from IR Studio?

A3.5: The ECC finance team has several other necessary responsibilities during this time and is not able to effectively obtain this information without assistance from state agency accounting offices.

Q3.6: How will this information be used?

A3.6: For statewide leadership and federal grant reporting.

Q3.7: Why is DAS and ECC requiring this?

A3.7: To track costs the state incurs related to its response to the coronavirus pandemic in order to inform statewide leadership.

Q3.8: Is there a beginning date for costs to track?

A3.8: The beginning date should tie to when an agency first started responding to the COVID-19 pandemic.

Q3.9: My agency is losing revenue associated with the coronavirus pandemic. How do I report that information?

A3.9: Only direct costs and "in relation to" costs incurred are to be reported. Although there is a real economic impact of lost revenue to agencies, it is not within the scope of this reporting requirement.

Q3.10: What is a direct cost?

A3.10: A direct cost is any cost the agency is incurring that is strictly related to the COVID-19 Response effort. The response effort is focused on saving lives, providing necessary materials, and mitigating the impact of the pandemic to Oregonians. It excludes "in relation to" costs incurred by agencies, which are those costs an agency incurs that allow an agency to function in the current environment or are part of normal agency operations focused on COVID-19. An example would be costs incurred to allow state employees to continue their work remotely or agency meetings about operating in the current environment.

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Q3.11: Are activities such as cleaning offices, conference calls and meetings to increase program capacity or communicate with staff the COVID-19 response considered a direct cost?

A3.11: As long as they are directly and solely related to COVID-19, they would be an eligible cost and should be reported to ECC.

Q3.12: Are facilities costs to increase office space so employees can remain six feet apart considered a direct cost?

A.3.12: As long as they directly and solely related to COVID-19, they would be an eligible cost and should be reported to ECC.

Q3.13: My agency regularly receives inquiries from the public, should those costs be reported as a direct cost?

A3.13: No. Managing day to day activities in a COVID-19 environment is not part of the direct response. The agency is doing day-to-day work, it's just focused on COVID-19.

Q3.14: The Governor's Office required my agency to create specific OARs in response to the COVID-19 pandemic. Should those costs be reported?

A3.14: Yes.

Q3.15: My agency has not incurred any costs directly related to the COVID-19 response this week. Does my agency need to submit the weekly cost tracker to ECC?

A3.15: Yes, each agency must submit a weekly cost tracker to ECC by close of business each Wednesday (Q&A 3.2), even if no costs directly related to the COVID-19 response have been incurred. This ensures that ECC has a complete population of costs.

Q3.16: What data do we use to complete the weekly report to ECC?

A3.16: Generate an IR Studio report to capture the actual costs (described in A3.1 above) recorded in R*STARS for the reporting period. For example, on Monday, March 30, generate an IR Studio report of all agency costs charged to Project Code "COVID1" and Phase "19" for transactions processed in R*STARS through March 27. (Note: Use the "Proc Date" in IR Studio to identify which transactions to report.) Use the IR Studio data to populate the report due to ECC on April 1. Note: only agencies with a DAS-approved exception may use alternative processes to collect and report the data to ECC. (Refer to Q&A 3.19 regarding "in relation to" costs.)

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Q3.17: What "reporting period" do we use to complete the weekly report?

A3.17: The initial report due to ECC on April 1, should include all applicable actual costs recorded in R*STARS through Friday, March 27. Subsequent reporting periods are weekly, beginning Saturday (e.g. March 28) and ending Friday (e.g. April 3); this data is then reported on Wednesday (e.g. April 8).

Q3.18: What do we do if we have a correction to a prior week's report (e.g. payroll)?

A3.18: Report the corrected amounts based on when the transaction was processed in R*STARS. For example, if the original entry was included on the report to ECC for the reporting period ending Friday, March 27, and a correcting entry was processed on Tuesday, March 31, the correcting entry would be included on the report to the ECC for the reporting period ending Friday, April 3. Use of the IR Studio "Proc Date" will ensure consistency for all weekly reports submitted to ECC.

Q3.19: How do we report "in relation to" costs to ECC using the new statewide Project Code and Phase?

A3.19: Generate an IR Studio report to capture the actual costs (described in A3.1 above) recorded in R*STARS for the reporting period. For example, on Monday, May 11, generate an IR Studio report of all agency costs charged to Project Code "IRTCVD" and Phase "19" for transactions processed in R*STARS through May 8. (Note: Use the "Proc Date" in IR Studio to identify which transactions to report.) Use the IR Studio data to populate the report due to ECC on May 13. Note: only agencies with a DAS-approved exception may use alternative processes to collect and report the data to ECC. (Refer to Q&A 3.16 for direct costs.)

Q3.20: How do we report April "in relation to" payroll costs that did not post to statewide Project Code "IRTCVD" and Phase "19"?

Q3.20: If your agency had April "in relation to" payroll costs posted to R*STARS without the statewide "in relation to" Project Code "IRTCVD" and Phase "19" during the week ending 5/08/2020, please report the amount and a brief explanation (e.g. April "in relation to" payroll costs posted to R*STARS without statewide Project Code "IRTCVD" Phase "19") in the description field located in rows 36 and 37 of the ECC form.

Q3.21: How do we report non-payroll "in relation to" costs that did not post to the statewide Project Code "IRTCVD" and Phase "19"?

A3.21: If your agency had non-payroll "in relation to" costs with a "Proc Date" of May 1, 2020 or later, the agency will need to reclassify those expenses to reflect the statewide Project Code "IRTCVD" and Phase "19". Include the amounts in the ECC report as "estimated in relation to costs

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not yet in R*STARS" until the transactions have been properly recorded using the statewide Project Code and Phase. **Note:** implementation of the new Project Code and Phase applies to transactions **processed** on or after May 1, 2020. For purposes of reporting data to the ECC, the "Effective Date" of the transaction is irrelevant. (Refer to Q&A 3.16 & 3.19 regarding use of the IR Studio "Proc Date".)

Q3.22: When the agency generates the weekly IR Studio report using the "Proc Date" sometimes an amount is included from the prior week because the R*STARS payment batch was entered on Friday and not released until the following Monday. How do we report the information to ECC?

A3.22: The cumulative amounts are tracked by SARS and ECC; therefore, to ensure an overstatement of expenses doesn't occur, the agency should adjust their weekly report for the amount previously reported and provide an explanation on the ECC form. Agencies are strongly encouraged to make every effort to enter and release COVID1-19 and IRTCVD-19 transactions in the same week to eliminate such timing errors from occurring.

4. Federal Reimbursements:

Q4.1: What should my agency do if it has costs it is trying to recover from FEMA or for a different federal agency?

A4.1: If an agency is planning to seek reimbursement from the Federal Emergency Management Agency they should contact Julie Slevin (julie.slevin@mil.state.or.us) or Dan Gwin (dan.gwin@mil.state.or.us) with the Office of Emergency Management, Public Assistance Program **(THIS IS ONLY FOR STATE AGENCIES / LOCAL & TRIBAL GOVERNMENTS / CERTAIN NON-PROFITS)**. If an agency is working with another federal agency please contact that agency and seek clarification.

Q4.2: What's the expectation of how the reimbursements will come to agencies?

A4.2: Each agency will file as their own applicant with the Oregon Office of Emergency Management (OEM). OEM will be the coordinating agency, and will set up a grant agreement with each agency, and will be the similar to a "subrecipient" of OEM (Note: state agencies cannot be subrecipients of other state agencies, but this is used to contrast the other state agency as being a contractor/vendor). See [OAM 15.42.00 Accounting and Financial Reporting: Federal Grants](#) for accounting guidance.

5. Services and Supplies/Capital Outlay Costs

Q5.1: Should costs to acquire laptops and cell phones to allow for telecommuting be included as direct costs?

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A5.1: Likely not. If the costs are incurred to allow employees to telecommute, but the telecommuting employees' tasks are not directly related to the state's response, they are not considered directly related to the COVID-19 pandemic.