To: Fund Financial Managers  
From: Finance Division  
Date: March 17, 2020  
Subject: Tracking expenditure related to COVID-19  

Governor Greg Abbott has issued a proclamation declaring a state of disaster relating to COVID-19 (coronavirus 2019). With this proclamation the Finance division of Texas Tech University Health Sciences Center has created an organization code to capture departmental expenses in response to the COVID-19 virus. Please follow the guidelines below to properly account for COVID-19 expenditures.

**How to process:**
1) Use organization code 201330 – COVID 19 Coronavirus with your existing fund and program numbers to create a new FOP.
2) Establish a budget for the expenditures by processing an Option 1 budget revision using the budget revision system. You will reduce an expenditure code on your normal Fund/Orgn/Program combination and increase an expenditure code on your fund/201330/program combination.
3) Existing costs should be transferred to the new FOP using the FITS system.
4) For encumbered expenses, wait until the expense has been paid out, then process a cost transfer to the new FOP using the FITS system.
5) New transactions should be expensed directly on the new FOP using either Techbuy or the PCard allocation.
6) Expenses that have been refunded by the vendor, or where goods or services have been delayed should not be included in this process. Additionally, this process should not be used on restricted funds.
7) Payroll related overtime expenditures should be allowed to process on the existing funding source, then moved to the new FOP using the Labor Redistribution System. Payroll expenditures related to special payments should be processed using the new FOP in the Employee One-Time Payment System (EOPS).

**Funding:**
At this time central institutional funds have not been identified to fund these expenses. Departments will use their existing funds by creating the new FOP as described above. Departments should exhaust all available funding sources by using their existing funds and fund balances. If a department has no other means of payment, the department can
request financial assistance by submitting a request to Lesley Wilmeth, Assistant Vice President, Budget via email at lesley.wilmeth@ttuhsc.edu.

**What to include:**
- Payroll Related expenditures such as overtime pay and special payments.
- Cancelled travel expenses that are not reimbursable. Some examples include airfare, meeting registrations, and pre-paid hotel expenses.
- Supplies such as cleaning supplies, sanitizer, and items purchased for cancelled conferences, meetings, or seminars.
- Information Technology related expenses such as hardware for remote use (should this become a requirement) and software for online learning.
- Other justifiable expenses.
- The Texas Department of Emergency Management has developed a short video with additional information regarding why we are tracking these expenditures and what types of expenditures may be appropriate to track.
  - [https://vimeo.com/396787483/e6e692cf27](https://vimeo.com/396787483/e6e692cf27)

**How to contact us:**
The Finance division is in the process of transitioning as many functions as possible to remote working environments. Please utilize email if you need answers to any questions. Also, we ask that you utilize the central email addresses listed below as we make this transition. We have team members assigned to monitor these emails.

For question please contact:
- Budget Office at [hscbud@ttuhsc.edu](mailto:hscbud@ttuhsc.edu)
- Purchasing at [purchasing@ttuhsc.edu](mailto:purchasing@ttuhsc.edu)
- Accounts Payable at [Accounts.Payable@ttuhsc.edu](mailto:Accounts.Payable@ttuhsc.edu)
- Contract Department at [Contracting@ttuhsc.edu](mailto:Contracting@ttuhsc.edu)
- PCard at [Pcard@ttuhsc.edu](mailto:Pcard@ttuhsc.edu)
- Travel at [Travel@ttuhsc.edu](mailto:Travel@ttuhsc.edu)
- Accounting at [hscacc@ttuhsc.edu](mailto:hscacc@ttuhsc.edu)
- Finance Systems Management at [fsm@ttuhsc.edu](mailto:fsm@ttuhsc.edu)
- Property Management at [PropertyManagement@ttuhsc.edu](mailto:PropertyManagement@ttuhsc.edu)