



March 26, 2020

To: Texas A&M AgriLife Extension Service - Business Administrators

Subject: Financial Coding COVID-19 Expenditures

In follow-up to E-news issued March 16, 2020, "Guidance Regarding Allowability of COVID-19 – related Cancellation Expenses" as it pertains to AggieBuy and Concur, the following provides additional guidance to units for tracking expenses for Texas A&M AgriLife Extension Service. As we continue to receive and respond to information requests from state and other agency officials, we are expanding tracking for COVID-19 expenses.

Any expenses that are related directly to the COVID-19 pandemic should be appropriately charged to a unique support account based upon type of account. The following denotes the support account units should use. Units are required to setup support accounts as needed.

Type of Account	Account	Name Account
State	1XXXXX-20999	COVID-19
Federal	17XXXX-90999	COVID-19
Designated	2XXXXX-60999	COVID-19
SRS Contract & Grant	4XXXXX-00999	COVID-19
	5XXXXX-00999	COVID-19

We anticipate two main scenarios units will encounter. New expenses as a result of the pandemic that would not have resulted otherwise, and those that are result from a refund or credit for an event not occurring on the scheduled timeline. Below provides guidance for each scenario and should be followed:

- A. New expenses: Setup support account and allocate expense.
- B. Refunds (credits) – When the expense has already been paid and a **partial refund** is received, a two-step process will be required:
 - 1. Allocate the refund credit to the original account/support account charged **and if the full amount of the original expense was NOT refunded:**
 - 2. Process a DCR to move the balance of the expense (the portion not refunded) to the appropriate account/support account noted in table above to recognize it as a COVID-19 expense.

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