|  |  |
| --- | --- |
| **Policy Title** | **GRANT PUD COVID-19 Cost Coding\_Time Sheets and Expenditures** |
| **Doc. Number** | **FIN-BC-POL-600** |
| **Effective Date** | **POL v1 4/13/2020** |
| **Approved By** | **COVID-19 IMT Finance Chief – Bonnie Overfield;**  **COVID-19 IMT Finance Deputy Chief – Gene Austin** |
| **Developers & Reviewers** | **Accounting Senior Manager – Mike Facey**  **Human Resources Senior Manager – Darla Stevens**  **Accounts Payable Supervisor – Tracy Holcomb**  **Risk Analyst – Leah Knopp** |

**Background**

In response to mitigating the risks surrounding SARS-CoV-2 virus, which causes the coronavirus disease or COVID-19 disease, the District has experienced unique costs related to the response. The implementation of controls surrounding consistent cost coding is required to enable the District to properly collect and report the expense associated with the response for a range of internal and external requirements.

**Policy Purpose**

Establish clear guidance for employees and supervisors to understand requirements for coding employee timesheets and expenditures.

**Policy Need**

Prior to the COVID-19 pandemic, the District had in place systems and guidance for coding time and expenditures, this policy is intended to augment existing guidance.

**Policy Application to Employees**

This document applies to all Grant PUD employees. Employees are expected to adhere to this policy and supervisors are expected to adhere to and follow established controls to ensure costs are coded directly for documents in which they are approving.

**Cost-Coding Requirements**

Supervisors must review timesheets each pay period to ensure proper use of Time Codes and other attributes for work performed.

For routine/ normal work activities that are not related to the District’s response to the COVID-19 pandemic, individuals shall use cost-coding attributes, as previously established.

For COVID-19 Response related costs, the code **IN126 “COVID-19 Response”** shall be used in the **INITIATIVE** field to capture expenses appropriately (timesheets and expenditures).

**Cost-Coding Attributes for COVID-19 Response related work:**

The following cost-codes have been developed specifically for work impacted by the District’s response to the COVID-19 pandemic:

**Expenditure Coding:**

* **Time Code** –

Use previously established/ standard Time Codes, for any work performed; including regular, modified, and/or COVID-19 Response related work – e.g., Regular – 11; Regular – 1; etc.

For employees on Administrative Leave related to COVID-19 Response see below:

**New Time Code: “Incident Admin Leave” – 185 and 185L**

Time Codes “Incident Admin Leave” 185 and 185L should be used by employees who cannot perform regular or modified job duties during their scheduled work hours, due to extenuating working conditions caused by the COVID-19 pandemic. No hours actually worked (whether regular, modified or COVID-19 response related duties) should be charged to time code 185 or 185L.

No other attribute fields are filled out when using “Incident Admin Leave” 185 and 185L.

* **Initiative –** IN126 “COVID-19 Response” should be used for all COVID Response work
* **Activity** – The following codes have been established for work associated with these activities related to COVID-19

1. **AC094 Emergency Response**

* Meetings related to Emergency Response
* Incident Command and Business Continuity
* Support for ordering, tracking, organizing supplies for COVID-19; this will mainly apply to Procurement/Warehouse/Facilities

1. **AC095 Technology Support**

* IT support for employees working remote from home
* User questions, requests, phone support, teleconferencing, etc.

1. **AC048 Program/Policy Development**

* Development of policy and procedures to keep employees safe during the COVID-19 Emergency Response
* Remote work from home, PPE, social distancing, return to work, etc.

1. **AC071 Training**

* Education and delivery of information to employees regarding COVID-19 and related symptoms, as well as details of the District’s response
* Staff meetings, GM Forums, etc., educating employees about COVID-19
* Resiliency Training

1. **AC055 Public Affairs and Comms Management**

* Aggregating and communicating information related to COVID-19
* Communications to the community, agencies, vendors, suppliers, and customers regarding potential impacts on operations

1. **AC096 Sanitizing/Disinfecting**

* Support for sanitizing or disinfecting any essential work area, vehicle or equipment in response to COVID-19 mandated guidance
* **Work Location** **–** use the previously established/ standard Work Location codes for where work was performed.

If working from home during the COVID-19 Response the Work Location code is **Remote LN097**

**Additional Direction for Maximo Users**:

* If you are doing any work related to COVID-19 Response and cannot find an existing work order to choose, create a new work order and use:

INITIATIVE Code “IN126 COVID-19 Response” and

ACTIVITY Code “AC094 Emergency Response”

The description of the work order should be specific to the task you are performing.

*If you need help getting a work order or have questions about existing COVID-19 work orders, please contact Kasey Grant.*

**Expenditure Coding:**

Any expense directly related to COVID-19 Response should be coded using INITIATIVE Code **IN126 COVID-19 Response.** This includes contracts, purchase orders, directs, warehouse items, employee statement of expense, and p-card purchases.

**P-card Reconciliation**

Please enter COVID-19 in the comment section and use INITIATIVE Code IN126 in the INITIATIVE drop down.

**SOE (Statement of Expense)**

A new SOE is available to download from SharePoint that includes a box to check for COVID-19 charges. If checked, Accounts Payable will charge those expenses to INITIATIVE Code IN126.

The new SOE is located here: <https://grantnet.gcpud.org/Departments/Finance/Pages/Travel.aspx>

*If you need help processing payables, please contact Accounts Payable*

**Policy Version Tracking**

|  |  |
| --- | --- |
| Version Number/Effective Date | Action |
| 3/12/2020 | Guidance provided on charging to COVID-19 initiative, work from home location code, use of emergency response activity, and use of COVID admin leave codes via email and intranet blog |
| Policy V1 04/13/2020 | Created formal POL to update requirements |