

June 29, 2020

Re: Research COVID-19 Expense Codes

Prepared by: Gilbert Lam, Manager Research and Trust

To whom it may concern:

Finance has created new expense codes to help research teams track incremental expenses incurred due to COVID-19. In the event Unity Health Toronto is eligible to recoup these incremental expenses, using the new codes below will expedite the reporting required to claim your incremental COVID-19 expenses. The Office of Research Administration will prepare and submit the expenses based on the new COVID-19 Account/Sub Account. A third party reviewer will audit the claim Unity Health Toronto submits. Please retain invoices, operating plans and other supporting documents if questions arise. When purchasing the items due to COVID-19, please exercise sound judgement, as provincial and federal funding sources may not fully recoup reported expenses. If these expenses are unable to be recouped by external sources, at the moment, these incremental COVID-19 expenses will be the responsibility of the Principal Investigator.

The following are some guidelines on how to use the COVID-19 expense Account/Sub Accounts:

1. If your department will incur incremental expenses due to COVID-19, to restart your department/group, please use one of the corresponding expense codes below. You will use your corresponding Principal Investigator activity to code these expenses.
2. Finance has made efforts to balance the number of COVID-19 expense codes and breadth of each category. If you believe, an incremental expense does not fall into one of the categories below please contact Gilbert.Lam@UnityHealth.TO, to review.
3. For re-deployed research staff or other payroll scenarios, please continue to follow the instructions provided by the Unity Health Toronto payroll team. **(Appendix A)**
4. For COVID-19 expenses related to a research study project, please use regular expense account/sub accounts to code the expenses to your research project activity. **(Appendix B)** These expenses should be funded by your project sponsor and not eligible to be recouped twice by a provincial or federal funding source.

Account/Sub Account	Account Description	Purpose	Example Expenses
571022-0001	COVID Software Maintenance	Software purchased to facilitate the communication with internal staff, external clients and research participants.	Zoom
542590-1011	COVID Disposable Linen Sup	Supplies that cover the body of research staff to protect staff from COVID-19.	Gloves/Masks/Face Guards/Gowns
541000-0001	COVID Office Supplies	Supplies related to preparing/maintaining the office, to mitigate the risk of COVID-19 spread	Cleaning/Signage/Lysol Wipes/Hand Sanitizer/Floor Tape Stickers
594000-0001	COVID Renovations	Expenses related to reconfiguring your office space or the purchase of plexie glass and related installation costs.	Plexi Glass/ Acrylic Sheets/ Reconfiguration Installations

Appendix A

Please see embedded file.

Appendix B

Existing Expense Codes

	Acct	Account Description	Location
Research Software	564030-0000	Software Maintenance - Con	Research Common Expense Code
Research Supplies PPE	542590-0000	Linen - Staff Wearing Apparel - Disposable	Accounts Payable
Research Supplies Office	541500-0000	Housekeeping Supplies	Research Common Expense Code
Research Office Reconfiguration	594000-0000	Renovations	Accounts Payable