



# DFL Forum

## Disaster recovery and FEMA submission updates

UC Berkeley  
June 4, 2020

# Disaster Recovery Efforts

- Summary of disaster recovery efforts
  - Department of Finance reporting
  - CARES funding



## Summary of disaster recovery efforts

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The Office of the Vice Chancellor of Finance is partnering with campus stakeholders to submit information to various state and federal agencies in order to facilitate recovery efforts. Vice Chancellor Rae convened a disaster recovery working group that is comprised of staff from across campus to consider how best to track costs and provide guidelines for submittal requests for state and federal funding.

The recovery efforts we are pursuing so far include submitting COVID-19 costs monthly to UCOP and the Department of Finance, a Request for Public Assistance to the Federal Emergency Management Agency (FEMA), and CARES Act funding.

# Disaster Recovery Working Group

Chancellor's Office	Khira Griscavage	Associate Chancellor, Chief of Staff to the Chancellor; Chief Ethics, Risk, and Compliance Officer (CERCO) & Locally Designated Official (LDO)
Chancellor's Office	Diana Harvey	Associate Vice Chancellor, Public Affairs
Chancellor's Office	Laila DeBerry	Risk Manager, Office of Ethics, Risk, and Compliance Services
Chancellor's Office	Chris Treadway	Assistant Chancellor, Government & Community Relations
Chancellor's Office	Gina Daly	Director of Federal Relations, Government & Community Relations
Office of Vice Chancellor Administration	Ann Jeffrey	Chief of Staff, VC Administration
Office of Vice Chancellor Administration	Elena Wen Jiang	Divisional Finance Leader, VC Administration
Office of Vice Chancellor Administration	Terence Phuong	Chief Financial Officer, Information Services & Technology
Office of Vice Chancellor Administration	Greg Falkner	Financial Systems & Planning Manager, Facilities Management
Office of Vice Chancellor Administration	Alicia Johnson	Director, Office of Emergency Management, UC Police Department
Office of Vice Chancellor Administration	Russell Chung	Chief Procurement Officer, Supply Chain Management
Office of Vice Chancellor Administration	Mike Murphy	Purchasing Supervisor, Supply Chain Management
Office of Vice Chancellor Finance	Rosemarie Rae	Vice Chancellor & Chief Financial Officer
Office of Vice Chancellor Finance	Rosemary Kim	Chief of Staff
Office of Vice Chancellor Finance	Chris Stanich	Associate Vice Chancellor, Financial Planning & Analysis
Office of Vice Chancellor Finance	Rita d'Escoto	Director of Central Resource Management
Office of Vice Chancellor Finance	Maya Woodson Turman	Finance Business Process Driver, Financial Planning & Analysis
Office of Vice Chancellor Finance	Sara Teclé-Habtay	Chief of Staff, Strategic Project Manager, Financial Planning & Analysis
Office of Vice Chancellor Finance	Sereeta Alexander	Director, Office of Planning & Analysis
Office of Vice Chancellor Finance	Connie Hsu	Assistant Director, Finance & Capital Asset Strategies
Office of Vice Chancellor Finance	Adile Quennarouch	Director, Finance & Capital Asset Strategies
Office of Vice Chancellor Finance	Elizabeth Chavez	Interim Controller
Office of Vice Chancellor Finance	Natalie Garkusha	Financial Accounting Manager, Controller's Office
Office of Vice Chancellor Finance	Kirsten Wechling	Director of Accounts Receivable, Controller's Office
Office of Vice Chancellor Finance	Heidi Van Yang	Business Operations & Communications Lead
Office of Vice Chancellor Research	David Castellanos	Associate Vice Chancellor for Research
Office of Vice Chancellor Research	Tim O'Connor	Administrative Manager, Environmental Health & Safety
Student Affairs	Kate Steiner	Chief Financial Officer, Student Affairs
Student Affairs	Cruz Grimaldo	Assistant Vice Chancellor and Director, Financial Aid and Scholarships
Student Affairs	Laurel Halsey	Administrative Director, University Health Services
Summer Sessions & Study Abroad	Moon Jang-Shinn	Chief Operating Officer, SSALL
Undergraduate Education	Indu Tandon	Director of Finance
Undergraduate Education	Shawna Dark	Chief Academic Technology Officer & Executive Director of RT&L
Undergraduate Education	April Geffre Irwin	Admin Manager for Research, Teaching and Learning

# California Department of Finance reporting

The California Department of Finance asked all state agencies to begin reporting costs related to COVID-19 on a monthly basis so that we are well-positioned for potential reimbursement of these expenses by the federal or state government.

## Summary of costs

The total impact to the University of California for the period from March through April 30, 2020, is estimated at **\$1.18 billion**. Of this amount, lost revenue represents \$1.02 billion and extraordinary costs is estimated at \$160 million. The total impact to UC Berkeley for the period from March through April 30, 2020, is estimated at \$45,134.

<i>(in \$ thousands)</i>						
March-April COVID-19 Impacts	Campus/OP	SOM/Clinics	Subtotal	Med Centers	Total UC	UC Health
1 Lost revenue	\$ 392,469	\$ 67,546	\$ 460,015	\$ 564,561	\$ 1,024,576	\$ 632,107
2 Emergency Medical Services	3,416	825	4,241	115,598	119,839	116,423
3 Facilities and Cleaning Costs	5,191	16	5,207	7,320	12,527	7,336
4 Add'l online/remote costs	14,314	366	14,680	12,729	27,409	13,095
<b>Total</b>	<b>\$ 415,390</b>	<b>\$ 68,753</b>	<b>\$ 484,143</b>	<b>\$ 700,208</b>	<b>\$ 1,184,351</b>	<b>\$ 768,960</b>

Summary by Location	
Location	Berkeley
1 Lost revenue - canceled housing/dining, programs, lost enrollmts	\$ 43,134
2 Emergency Medical Services (Student Health Clinics only)	619
3 Facilities and Cleaning Costs	308
4 Add'l online/remote courses (campus closures)	1,074
<b>Total University of California</b>	<b>\$ 45,134</b>

# CARES Act - Higher Education Emergency Relief Fund

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On March 27, the federal government signed the Coronavirus Aid, Relief, and Economic Security (CARES) Act into law and established the Higher Education Emergency Relief Fund (HEERF) which allows higher education institutions to use certain funds allocated by the Department of Education to support students and higher education institutions with expenses and financial needs related to the coronavirus (COVID-19) pandemic.

## **Financial aid for students**

Half of the HEERF dollars must go directly to students in the form of emergency grants for expenses related to the disruption of campus operations due to the COVID-19 crisis. The campus was granted \$15.2M for direct student support. The Financial Aid and Scholarships Office team collaborated with campus partners, including the Division of Equity and Inclusion, the Graduate Division, student government leaders, and the Student Advocate's Office, to award and distribute these funds. Payments were sent out to students on Thursday, May 7. The Department of Education published the reporting requirements for this funding on the Federal Student Aid website and the first report is available on the UC Berkeley website: <https://www.berkeley.edu/about/cares-act-report>.

## **Institutional portion**

The institutional portion of CARES funding is also \$15.2M. The Sponsored Project Office issued the award documents and Phoebe award summary with AVC Chris Stanich as the Principal Investigator. The Contracts and Grants office is finalizing the award set-up. Financial Planning & Analysis will partner with campus leadership to define how the funds will be allocated. The Department of Education published an FAQ to provide guidance on what is allowable for this funding: <https://www2.ed.gov/about/offices/list/ope/heerfinstitutionalfaqs.pdf>.

# FEMA Submission

- Submission process
- Draft timeline



## FEMA request for public assistance

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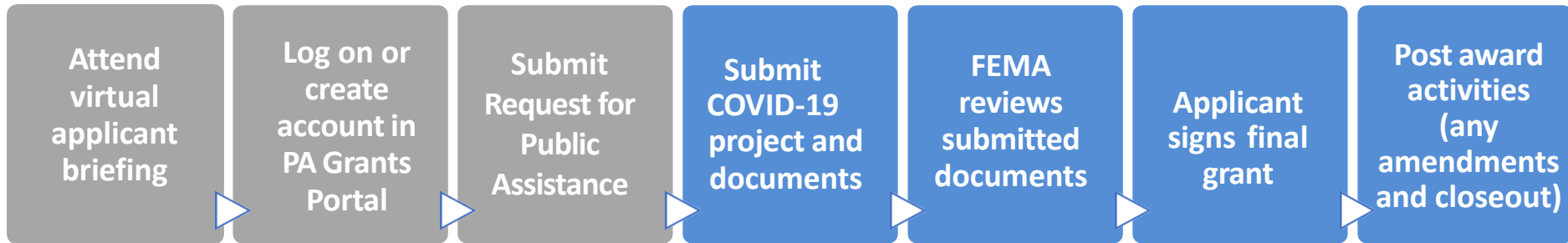
In order to help balance out the losses sustained because of COVID-19, UC Berkeley is pursuing reimbursement from FEMA. The FEMA program provides reimbursement for eligible costs related to emergency protective measures to protect health and public safety. In order to qualify, we must determine the eligibility of all costs associated with COVID-19 and provide documentation.

- We anticipate FEMA will reimburse 75% of eligible costs which may include emergency operations, cleaning and sanitation, and facilities used for sheltering or hospitals among others.
- UC Berkeley will be responsible for the other 25%.
- FEMA is a payer of last resort. They will not reimburse lost revenue and they will only reimburse specific activities that are eligible. They will not reimburse costs that have been reimbursed by other means, such as the CARES Act or restricted donations.
- They will require detailed documentation of costs.



# FEMA submission process

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## Reporting activities and timeline

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This week, the Financial Planning & Analysis (FP&A) team will send the call for FEMA information to campus divisions. Once the request is made, divisions will have two weeks to submit information on COVID-19 activities. Because the requirements for FEMA are so detailed, data collection and reporting efforts will be staggered over multiple months.

Date	Activity
April	Convened the Disaster Recovery Group, submitted request for public assistance
May	Engaged campus partners, drafted submission process, guidelines, and materials
June 3	Distribute guidelines, instructions, FAQs, and templates to campus (FP&A)
June 4	Hold communication and guidance session for DFLs and CAOs (FP&A)
June 24	Campus submits completed templates to Financial Planning & Analysis (DFLs/CAOs)
June 25 – July 10	Reviews/validate data and organizes it into activity groups /projects (FP&A)
July 13	Begin submission to FEMA (FP&A)

Note: This is a draft timeline that is subject to change.

Questions?

# FEMA Data Collection

- Eligible activities
- Collection process
- Guidelines
- FEMA template
- Instructions
- Documentation
- Resources



# FEMA eligible activities

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Because of the nature of this emergency, FEMA is still working with applicants to clarify which costs qualify as eligible. Below is what we know so far:

## **Eligible activities**

- Emergency operations (activities related to Emergency Operations Center)
- Increased cleaning and sanitation
- Purchases including PPE and sanitation supplies
- Use of facilities as sheltering and/or hospital locations

## **Ineligible activities**

- Costs that were covered by gifts
- Costs covered through CARES or other federal funds

## **Potentially ineligible activities**

- COVID-19 research activities
- Quarantined workforce costs
- Conversion to remote learning

**Note:** For emergency protective measures, FEMA will only reimburse labor expenses for these eligible activities related to:

- Overtime for regular and seasonal employees (non-exempt)
- Regular and overtime for temporary or redirected employees

## Data collection process

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The goal of this collection process is to identify all COVID-19 related expenses across campus that may be eligible for FEMA reimbursement. Each division will submit templates that will help us in the collection of compensation costs, non-compensation costs, revenue sources, and fundraising details.

- The initial reporting period is from January 20 – April 30, 2020.
- We will stagger the collection of data from FEMA. The Public Health Emergency was declared on March 22, 2020. The incident period for reporting eligible expenses related to the emergency is January 20, 2020, and it will extend until FEMA's designated end date.
- We have 60 days from the declared end date to request reimbursement for all eligible expenses, but we can submit multiple applications/versions until the period closes.
- Once we receive and analyze the data from January 20 – April 30, 2020, we will determine the next reporting period and intervals of reporting.

## FEMA guidelines

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The UC Berkeley COVID-19 FEMA reporting guidelines provide guidance to divisions on the collection, reporting, and documentation requirements for COVID-19 FEMA reporting. This includes detailed guidelines outlining the activities and associated costs that are eligible/ineligible for reimbursement by FEMA, instructions on how to fill out templates, key dates, contextual information, and links to other tools and resources.

The guidelines cover the following areas:

- Overview and goals
- Timeline of submission process
- General guidelines and background
- Reporting periods
- Template
  - Expense reporting tab
  - Revenue (fundraising) reporting tab
- Eligible activities
- Documentation

## FEMA COVID-19 Reporting template

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The template contains multiple reporting tabs, which allow divisions to complete sections related to expense reporting, revenue reporting (to track fundraising), and labor reporting. Divisions may not need to complete all of these sections, if they do not have revenue from fundraising or labor expenses to report.

The reporting tabs within the template include:

- Instructions
- Expense reporting – by preparer, fiscal year, accounting period, business unit, accounting codes
- Revenue reporting (fundraising) – by journal, ledger amount, description, expense type



## FEMA instructions

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Instructions for completing the template will be included on the first tab.

- **The DFLs for each division should gather and consolidate the information and return it to the Financial Planning & Analysis (FP&A) Team.** The FP&A Team will compile the results, review submissions to confirm identified costs are eligible for reimbursement, and prepare them for submission to FEMA.
- The template contains the Expense Reporting tab and the Revenue Received tab. The Revenue Received tab also includes a column to provide specific information on fundraising activities.
- **We created Cal Answers Ad Hoc queries that you will need to run for your division to populate this template.** Please reference [the Ad Hoc reporting Job Aid](#) for guidance on how to access and run the Ad hoc queries. After you have run and downloaded the queries, you will need to paste them into the template.
- The queries are set up to only pull expenses that have been coded with the CF1 and/or CF2 values for COVID-19. If you have expenses related to COVID-19 that have not been coded with the CF1 or CF2, you may need to remove that filter to pull all expenses. However, when populating the template, please only include those rows that are relevant. The template is only set up to include 5,000 rows of data.

# Sample template

FEMA COVID19 Reporting Template\_v2.xlsm - Excel

File Home Insert Page Layout Formulas Data Review View Acrobat Tell me what you want to do... Share

Clipboard: Paste, Cut, Copy, Format Painter  
 Font: Calibri, 11, Bold, Italic, Underline, Text Color, Background Color  
 Alignment: Wrap Text, Merge & Center  
 Number: General, Currency, Percentage, Decimals  
 Styles: Conditional Formatting, Format as Table, Cell Styles  
 Cells: Insert, Delete, Format  
 Editing: AutoSum, Fill, Clear, Sort & Filter, Find & Select

F2

1	<b>COVID-19 Reporting Template</b>					<b>COMPLETE AND SEND TO:</b>			
2	<b>COVID Expense Reporting</b>					Maya Woodson Turman via dff_concierge@berkeley.edu			
3									
4									
5		<b>User Defined Field</b>	<b>Data from Cal Answers Ad Hoc Report</b>						
6	<b>Item #</b>	<b>Preparer</b>	<b>Fiscal Yr (20xx-x)</b>	<b>Accounting Period - Det</b>	<b>Business Unit - Desc</b>	<b>CP Account L8 Desc</b>	<b>BFS Account - Desc</b>	<b>CP Fund L5 Desc (Group)</b>	<b>BFS Fun</b>
7	1								
8	2								
9	3								
10	4								
11	5								
12	6								
13	7								
14	8								
15	9								
16	10								
17	11								
18	12								
19	13								
20	14								
21	15								
22	16								

Expense Reporting | Revenue Reporting\_Fundraising | Exp Dropdowns | 99%

# FEMA documentation

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The documentation required by FEMA depends on the applicant, project size, and project category. The guidelines outline in detail the documentation required for different activities.

Examples include (but are not limited to):

- Contracts
  - Contracts, change orders, and summary of invoices.
  - Cost or price analysis (for contracts above \$250,000, the federal simplified acquisition threshold).
  - Procurement policy.
- Labor
  - Justification for any standby time claimed.
  - Mutual aid agreement (required for mutual aid labor).
  - Listings or samples of Daily logs or activity reports.
  - A description of any labor that was not Applicant's own staff or through mutual aid.
- Equipment
  - Purchased Equipment - Invoices or receipts and a rental vs. purchase costs comparison for any equipment purchased after January 20, 2020.
- Materials and supplies
  - Items acquired from stock - Cost documentation such as original invoices or other historical cost records, inventory records, and—if available--supporting documentation such as daily logs.
  - Purchased items - Invoices or receipts, and justification if purchased materials or supplies were not used. If purchase was over \$250,000, the federal simplified acquisition threshold, please also provide all information requested of contracts above.
- Travel
  - Invoices or receipts
  - A copy of the travel policy if expenses include travel costs

## Resources

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Website: [cfo.Berkeley.edu/fema-reporting](https://cfo.berkeley.edu/fema-reporting)

Questions: [vcfinance@berkeley.edu](mailto:vcfinance@berkeley.edu)

Frequently asked questions: [cfo.berkeley.edu/faqs/fema-reporting-covid-19](https://cfo.berkeley.edu/faqs/fema-reporting-covid-19)

Questions?