

GUIDING PRINCIPLES FOR EXPENDITURE REALLOCATIONS DUE TO THE IMPACT OF COVID-19¹

Expenses that are incurred as a direct result of the COVID-19 virus may be eligible for budget reallocation depending on the nature of the expense and the source of the funds that paid for the expense. The following guiding principles have been developed to assist in determining whether expenses will be considered for reallocation. If an expense is eligible based on these guidelines, please follow the specific process to initiate reallocation / reimbursement.

1. [Incremental costs](#) incurred by university departments and the Emergency Operations Committee (EOC) as a direct result of COVID-19 response planning, implementation and management are eligible to be paid from a central fund. Examples of these types of costs include:
 - Purchase of additional cleaning supplies and sanitizers;
 - Cleaning companies hired to deep clean residences, offices;
 - Additional staffing and/or overtime required for hourly employees such as janitorial staff, health staff;
 - Technology purchased (see [note 1](#)) through the [Technology Solution Centre](#) to accommodate staff to work from home in the event of full campus closure;
 - Other equipment/supplies purchased in response to COVID-19; and,
 - Discretionary purchases approved by the EOC Director, section chiefs and branch leads that are within their approved spending limit.

Purchases must follow existing UVic policies. See [links](#) below.

Reallocation process:

Expenses in the operating fund that are tagged with the activity code "COVID19" in FAST and include an *Expense Reallocation Application* [form](#) will be reimbursed. Requests including completed forms should be sent to budgdept@uvic.ca.

2. Costs incurred by staff in the course of conducting university based research and/or other university based activities that have been impacted as a result of COVID-19 *may* be reimbursable centrally:
 - a. Research related travel activities. Please see the [Research section](#) of the COVID-19 page of the UVic website. For activities not listed, please contact Debra Anderson, Manager of Research Finances at orsfince@uvic.ca
 - b. Non-research related travel activities such as conference bookings and associated airfare:
 - Travel related costs that have been funded using departmental travel budgets are not eligible for central budget reimbursement and will be absorbed by the faculty/unit budget. Decisions regarding departmental budget reimbursements from within the faculty/unit budget are at the discretion of the faculty dean or director/admin unit head. (see [note 2](#))
 - Non-refundable travel related costs that have been incurred due to cancellations and/or UVic imposed travel restrictions which are funded using departmental travel budgets are eligible for central budget reimbursement if the faculty/unit budget is unable to absorb the cost of the cancellation. (see [note 2](#))
 - Non-refundable travel related costs that have been incurred due to cancellations and/or UVic imposed travel restrictions which are funded using individual professional development accounts may be eligible for central budget reimbursement. (see [note 3](#))

Purchases must follow existing UVic policies. See [links](#) below.

¹ Note that broader cost implications connected to the disruption of research are possible, and these guidelines, which are subject to change as the situation evolves, have been developed based on information available at the time of writing. For periodic updates to these guidelines, please visit the [website](#).

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Note 1

Per Appendix A of the FM5105-[Purchasing Policy](#): “Faculty and staff must ensure that their purchases are approved by the appropriate department, regardless of the dollar amount, when purchasing the following ... Information Technology Devices and Services, University Systems”.

Note 2

It is recognized that UVic imposed travel restrictions may impact units in such a way that departmental budgets are unable to absorb the cost of cancellation on short notice. If the faculty/unit budget is unable to absorb the non-refundable travel cancellation cost, financial assistance may be provided from a central fund at the request of the faculty dean and/or unit head and will be considered on a case-by-case basis. Request for financial assistance should be sent to budgdept@uvic.ca.

Note 3

Requests for central budget reallocation to an individual’s professional development account for non-refundable travel related costs that have been incurred due to cancellation and/or UVic imposed travel restrictions will be considered provided that: costs are directly related to COVID-19; all efforts have been made to minimize the expense; and, existing pro-d processes have been followed. The process for submission and approval of the pro-d expenses remains unchanged. Requests should be sent to budgdept@uvic.ca.

Additional considerations

- Where travel has been cancelled and the individual has been issued an airline credit, departments should track these credits as the credits should only be used by the individual for future university related travel.
- Incremental costs for the purposes of these guidelines are defined as significant² costs that are over and above the individual/department spending plan/allotment, costs for which there is no existing budget and the cost is incurred as a direct result of the COVID-19 virus.

Links to existing policies:

[Travel](#)

[Purchasing](#)

[Signing Authority](#)

[Professional Development PEA Staff](#)

[Professional Development Management and Excluded Staff](#)

² Does not apply to EOC section chief or branch lead discretionary spending.