April 17, 2020

MEMORANDUM

TO: College Budget Officers

FROM: Laurie E. Locascio

Vice President for Research

SUBJECT: Guidance on Leave

I would like to inform you of University Personnel Guidance for Academic Appointees (Faculty), Staff, Students, and Temporary Employees Paid on Sponsored Projects During Emergency Operations Due to the Pandemic.

Scope

This guidance applies to all University of Maryland (UMD) employees, including all Faculty, Staff, Students, and Temporary Employees paid on sponsored projects. ¹

Guidance Statement

This UMD Personnel Guidance for Faculty, Staff, Students, and Temporary employees paid on sponsored projects is applicable when the UMD president or his designee declares a pandemic emergency for UMD. Provisions of this guidance may be implemented on a partial or a university-wide basis. Costs for salaries and wages charged against federal assistance awards are subject to the requirements in 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) for cost documentation, financial management, and records retention for substantiation of charges.

Reasons for Guidance

- 1. During a pandemic UMD could experience increased absences due to illness, caring for ill family members, fear, public school closings, quarantines, severely limited campus operations, and/or campus closing.
- 2. UMD has developed plans for a potential pandemic crisis, including the development of this University Personnel Guidance for Faculty, Staff, Students, and Temporary Employees Paid on Sponsored Projects, within the overarching <u>UMD Leave Policies and Guidance Related to COVID-19</u> that incorporate the real-time procedures, <u>Working through COVID Update</u>, and associated <u>FAQs</u>. This policy complies with UMD's most recent Cost Accounting Standards Board Disclosure Statement (DS-2), the <u>Sponsored Projects Handbook</u>, and the Office of Management Budget's Memorandum for Heads of

¹ This guidance applies to financial assistance awards. Costs for salaries and wages under contracts are subject to the limitations of each specific contract.

Executive Departments and Agencies, <u>OMB M-20-11</u>, "Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19)" and the expanded <u>M-20-17</u>. Each of the OMB Memoranda contains a Section 6, "Expenditure of award funds for salaries and other project activities."

- 3. This UMD guidance is designed for various scenarios that are likely to involve high rates of absenteeism and/or telework during periods of a pandemic crisis.
- 4. The existing Telework Guidelines have been modified to provide an abbreviated set of guidelines to use when implementing the full guidelines is not practical. The new UMD_Telework guidelines provide procedures for departments to approve the performance of work away from the campus when all or part of the campus is closed for temporary periods of time. Staff and Temporary employees who are teleworking during a declared pandemic emergency will receive their normal base rate or salary for the time worked.
- 5. Work and Travel Restrictions UMD has issued the following guidance (https://www.dbs.umd.edu/travel/guidance.php) that may restrict domestic or international travel of employees based on state and federal travel advisories.

Definitions

Pandemic: The worldwide spread of a disease.

Communicable Disease: A disease that is spread from one individual to another through a variety of ways, including contact with blood and bodily fluids, breathing in an airborne virus, direct contact with infectious humans, animals, or vectors (insects), or contact with contaminated surfaces.

References

UMD Policies and Procedures:

- UMD Leave Policies for Faculty and Academic Staff;
- UMD Leave Policies Guidance Related to COVID-19;
- UMD Telework Guidelines:
- Sponsored Research Handbook; and
- Cost Accounting Standards Board Disclosure Statement Section 2.1.0, Criteria for Determining How Costs are Charged to Federally Sponsored Agreements or Similar Cost Objectives.

Federal Guidance:

- OMB M-20-11: <u>Memorandum for the Heads of Executive Departments And Agencies</u>, "Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19)" – March 9, 2020;
- OMB M-20-17: <u>Memorandum for the Heads of Executive Departments And Agencies</u>,
 "Administrative Relief for Recipients and Applicants of Federal Financial Assistance
 Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations" –
 March 19, 2020;
- Individual Sponsors' guidance implementing the OMB memoranda noted above see <u>The Division of Research COVID-19 page</u> for continuing updates; and
- 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards -- 2 CFR § 302; 2 CFR § 333; 2 CFR § 403 through 405.