UMass System COVID Related Tracking Resources

Memo Dated: 6/8/2020

Purpose:
To provide system level resources for consistent tracking and reporting for all COVID-19 related funding, costs, and reimbursements.

Tracking Resources Currently in Place:
- Class Code: CVD19
- Fund: 51124 GOF – Emergency Management (General Operating Fund)
- Account Codes: 726160 Travel Cancellation Fee for travel cancellation fees specific to COVID-19. All other account codes can be used when paired with Class Code above.
- Project Type: COVID
- Grant Resources Types: COVID – COVID Related Funding & COVDS – COVID Related Sub

Reporting Resources Currently in Place:
- Grants Query: GM_ALL_COVID_AWARDS

Reporting Areas:
- Overall Tracking of All COVID-19 Costs
- CARES Act Related Funding
- COVID Related Funding in Grants
- COVID Reimbursable Costs on Non-COVID Related Grants
- COVID Related Expenses – Reimbursable and Non-Reimbursable
- COVID Related State Appropriation Funds
- Human Resources COVID Related Tracking Resources

Overall Tracking of All COVID-19 Costs
Through Class Code
In order to facilitate comprehensive tracking and reporting of COVID-19 related items for all campuses the Class Code CVD19 should be applied to all costs and expenditures, including CARES Act student support, and sponsored and non-sponsored projects. We are aware that for some campuses, the use of Class Code on grants is problematic. For these campuses, an alternative tracking mechanism is encouraged.

Through Fund Code
51124 – GOF – Emergency Management, (GOF = General Operating Fund) has been set up to capture general COVID costs, including those that may be reimbursable from FEMA or MEMA. This provides a broad bucket to capture all COVID related items, and then anything reimbursable under a CFDA program would be transferred onto the applicable awards in Grants to ensure these are captured correctly on the Financial Statements and the SEFA (Schedule of Expenditures to Federal Awards). The CVD19 Class Code should also be applied to all of these costs.
CARES Act Related Funding
CARES Act funding related to students and student support will be subject to additional reporting requirements, including SEFA reporting and will be part of our Single Audit for FY20 and beyond. CARES Act funding is applied for individually by campus and will be awarded under specific CFDA (Catalog of Federal Domestic Assistance) numbers.

COVID Related Funding in Grants – Resource Codes
COVID-19 funding is being received by the campuses and will be coming through under COVID specific CFDA numbers as well as other existing CFDA numbers. Therefore, we cannot rely on CFDA numbers alone to identify COVID related grants received. The Grants Core Team has established Resource Codes that can be applied at either the proposal stage or to an already existing award, as well as a query to return any award and project that has these resource codes assigned. Additional resource codes and queries can be created as future reporting needs are identified.

These Resource Codes are:
- COVID – Related Funding
- COVDS – Related Sub

The Query is:
- GM_ALL_COVID_AWARDS

Class Codes in Grants
Sponsored project SpeedTypes should use the CVD19 Class Code for any COVID related award, and for any COVID related expenditures allowable under special OMB provisions on any non-COVID related awards.

Specialized Grant Related Reporting
We expect COVID and CARES related stimulus assistance may have reporting requirements similar to ARRA reporting. Using resource codes will allow us to adapt existing ARRA reporting tools.

COVID Reimbursable Costs on Non-COVID Related Grants
The OMB has made some allowances for existing awards to have COVID-19 related charges applied that would otherwise be unallowable as long as the awarding federal agency implements administrative relief, and institutional emergency policies allow. Institutions must identify all expenditures made that fall under these provisions. CVD19 Class Codes may be used to track these costs. Campuses may create additional SpeedTypes for applicable sponsored projects, or the Class Code may be assigned to the applicable expenditures through journal entries.

OMB Memos
OMB memos can be found at the following website:
Whitehouse Office of Management and Budget Memoranda

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COVID Related Expenses – Reimbursable and Non-Reimbursable
All COVID-19 related expenses recorded in the GL should use the Class Code CVD19. COVID-19 related costs and expenditures may also be applied to the 51124 - GOF – Emergency Management fund. These expenses include any student support, O&M (Operations & Maintenance) incurred costs, like additional Zoom license purchases among others. Some of these expenses may end up being reimbursable under FEMA or MEMA assistance. Anything subsequently determined to be reimbursable under federal programs that have CFDA numbers assigned to them must be cost transferred onto the appropriate award in the Grants module.

COVID Related State Appropriation Funds
State appropriations may include COVID related funds, and may also include federal funds funneled to the state. Note – under ARRA while UMass did have state reporting requirements, all federal reporting for state appropriation was handled by the state, so there may or may not be any separate federal reporting for these funds.

Human Resources
Tracking Resources
- Action Reason to track different leave of absences;
  - Emergency Paid Sick Leave
  - Intermittent Emergency Paid Leave
  - Public Health Emergency Leave
  - Intermittent Public Health Emergency Leave
- New Time Reporting Codes and Earning Codes
  - PHE – Public Health Emergency Leave
  - EP2 – Emergency Paid Sick Leave – Reduced (2/3)
  - EPS - Emergency Paid Sick Leave – Full
- Created a Shadow Code in Time and Labor COV19 to track non-productive time
- Created 3 new GL accounts for the new earning codes
  - 711800 - Public Health Emergency Lv
  - 711810 - Emergency Paid Sick Lv-Full
  - 711820 - Emergency Paid Sick Lv-Reduced
- New Leave Plan Type 5X to award up to 2 weeks of time for the Emergency Paid Sick Leave
- Created Time and Labor Rules to not exceed daily thresholds
  - UC0127A0 Daily rule for EPS not to exceed $511
  - UC0128A0 Daily rule for EP2 & PHE not to exceed $200
  - UC0129A0 Weekly rule for EPS not to exceed $2550
  - UC0130A0 Weekly rule for EP2 & PHE not to exceed $1000
- Created caps on earning codes to not exceed to the annual caps
- Created an Additional Pay reason code (CV19) to track what is paid through Additional Pay
- Created several audit reports for COVID Tracking
- Created a form in DocuSign for employees to request a leave of absence and campuses to approve/decline the leave.