OMB Uniform Guidance: University Panel

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Agenda

• Our institutional implementations
• Primary topics
• Lightning round
• Resources
• Closing
Our institutional implementations

- University of Minnesota
  - Spearheaded by SPA and SFR
  - UG Implementation Coordinator
  - UG Steering Committee and Working Groups
- University of Washington (UW)
  - Spearheaded by RAA and OR
  - UG Implementation Coordinator
    - UG Steering Committee and Working Groups
- Northwestern University
  - Spearheaded by OSR and ASRSP
  - UG Steering Committee
  - Engagement with key offices as appropriate
  - Ad hoc working groups as appropriate and engagement with broader school and department representatives
- University of Wisconsin (UW - Madison)
  - Spearheaded by RSP
  - Uniform Guidance Working Group: RSP, Divisional, Departmental representatives
  - Other ad hoc working groups, by topic
PRIMARY TOPICS
Compensation for Personal Services (§200.430)

• Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries.

• Compensation for personal services may also include fringe benefits which are addressed in §200.431 Compensation - fringe benefits.
Standards for Documentation of Personnel Expenses - Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-Federal entity;
- Reasonably reflect the total activity for which the employee is compensated;
- Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis;
- Comply with established institutional accounting policies and practices; and
- Support the distribution of the employee's salary/wages among specific activities or cost objectives if the employee works on more than one Federal award.
Compensation for Personal Services (§200.430)

Standards for Documentation of Personnel Expenses (cont’d.)

- The system for establishing the estimates produces reasonable approximations of the activity actually performed;
- Significant changes in the corresponding work activity are identified and entered into the records in a timely manner; and
- The non-Federal entity's system of internal controls includes processes to review after-the-fact interim charges made to a Federal awards based on budget estimates. All necessary adjustment must be made such that the final amount charged to the Federal award is accurate, allowable, and properly allocated.
- For records which meet the standards required the non-Federal entity will not be required to provide additional support or documentation for the work performed.
Compensation for Personal Services (§200.430)

Standards for Documentation of Personnel Expenses (cont’d.)

- Charges for the salaries and wages of nonexempt employees, in addition to the supporting documentation described in this section, must also be supported by records indicating the total number of hours worked each day.

- Salaries and wages of employees used in meeting cost sharing or matching requirements on Federal awards must be supported in the same manner as salaries and wages claimed for reimbursement from Federal awards.

- A non-Federal entity not meeting the standards described may be required to do personnel activity reports, including prescribed certifications, or equivalent documentation that support the records as required.
Compensation for Personal Services (§200.430)

• What has changed?
  – The 3 examples from OMB Circular A-21 (after-the-fact certification; planned confirmation and multiple confirmation) methods removed.
  – No mention of “certification” as a requirement unless non-Federal entity does not meet the requirements of this section.
  – More flexibility in how the non-Federal entity does meet the requirements
  – FDP project certification process approved and being promoted by ONR (DHHS still has some concerns)
  – What is your institution doing?
Payroll/Project Certification

- An alternative methodology to effort reporting as previously required by OMB Circular A-21, Section J.8.
- Came out of the FDP Payroll Certification demonstration involving 4 universities and 2 federal agencies (DHHS & ONR).

The working group examined ways to simplify the regulations and find and effective and efficient means to assure that the distribution of salaries and wages to sponsored agreements is appropriate.

- Became more feasible with the release of the Uniform Guidance
- FDP project certification process approved and being promoted by ONR (DHHS continues to have concerns)
Payroll/Project Certification

Concept

• Payroll certifications, the proposed alternative to effort reporting, addresses the weaknesses of effort reporting by:
  – Eliminating the concept of “effort”
  – Establishing a control function
  – Reducing the acquisition and operating costs of salary and wage support systems
  – Ensuring timely reporting, and
  – Developing a system that focuses specifically on direct project charges

• [http://sites.nationalacademies.org/cs/groups/pgasite/documents/webpage/pga_055994.pdf](http://sites.nationalacademies.org/cs/groups/pgasite/documents/webpage/pga_055994.pdf)
Payroll/Project Certification

Examples

• From the January 23, 2011 Federal Demonstration Partnership proposal (Appendix A)

• From the University of Washington
Payroll/Project Certification

Example

FDP

EXAMPLE: PAYROLL CERTIFICATION FORM

Federal Sponsored Project

Account Number:

Project Title:

Principal Investigator:

Accounting Ledger or Report Title:

Date of Accounting Ledger or Report:

Reporting Period:

Cost Sharing

Account Number:

Project Title:

Principal Investigator:

Accounting Ledger or Report Title:

Date of Accounting Ledger or Report:

Reporting Period:

I have reviewed the attached Sponsored Project Payroll Expense Report for the above cited sponsored project and, if applicable, I have also reviewed the attached cost sharing payroll expense report. My review of the payroll expenses was to ensure that 1) all individuals worked on this project, 2) salary or wage changes were reasonable in relation to work performed, and 3) the federal costing requirements as shown in the instructions were met.

To the best of my knowledge and belief these salary and wage expenses have been correctly charged.

_________________________  __________________________  __________________
Signature                  Name Printed                 Principal Investigator
                              Title                        Date

OPTIONAL ADDITIONAL SIGNERS

Certification Responsibility:

_________________________  __________________________  __________________
Signature                  Name Printed                 Title                        Date

Certification Responsibility:

_________________________  __________________________  __________________
Signature                  Name Printed                 Title                        Date

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Payroll/Project Certification

Example

FDP
Payroll/Project Certification

Example

FDP
Payroll/Project Certification

Example
University Of Washington
Compensation for Personal Services: UW-Madison Updates

- Adjusted effort reporting frequency to be consistent across all faculty and staff
  - Semiannual certification

- Updated UW-Madison Guidelines for Effort Reporting

- Continuing to use effort reporting system implemented in 2007
Compensation for Personal Services: Northwestern Update

• Maintained existing effort certification model
  – Quarterly reporting

• Considering evaluating any changes in upcoming years
  – Challenges
  – Development of tools
  – Review of future audits
Compensation for Personal Services: UMN Updates

• Maintained existing effort certification model.

• Updating Notice of Appointment letters by determining what types of compensation are included in Institutional Base Salary (IBS).
Internal Controls
(§200.61)

• A process implemented by a non-federal entity designed to provide reasonable assurance regarding the achievement of objectives in the following categories
  – Effectiveness and efficiency of operations
  – Reliability of reporting for internal and external use
  – Compliance with applicable laws and regulations
• Internal Control over compliance requirements for Federal awards
  (§200.62)

• A process implemented by a non-Federal entity designed to provide reasonable assurance regarding the achievement of the following objectives for Federal awards
  – (A) Transactions are properly recorded and accounting for
  – (B) Transactions are executed in compliance
  – (C) Funds, property, and other assets are safeguarded against loss from unauthorized use or disposition
Internal Control over compliance requirements for Federal awards
(§200.62)

• Transactions are properly recorded and accounting for, in order to
  – (1) Permit the preparation of reliable financial statements and Federal reports;
  – (2) Maintain accountability over assets; and
  – (3) Demonstrate compliance with Federal statues, regulations, and the terms and conditions of the Federal award
Internal Control over compliance requirements for Federal awards
(§200.62)

• Transactions are executed in compliance with
  – (1) Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on the federal program; and
  – (2) Any other Federal statutes and regulations that are identified in the Compliance Supplement
Internal Controls
(§200.303)

• Strong emphasis on internal controls
• Distinction between "should" and "must"
• Should
  – Be in compliance with COSO & GAO Federal "Green Book"
• Must
  – Comply, evaluate, and monitor compliance with federal statues, regulations, and terms and conditions of federal awards
  – Take reasonable methods to safeguard sensitive information and PII
  – Take action if/when non-compliance is identified
Internal Controls: UW-Madison Updates

• Campus-wide “Financial Internal Controls Initiative” began March 2015
• 11 planned process improvement projects; 6 currently underway
Internal Controls: UMN Updates

• Added "Internal Controls" section to UG website with the following links and documents:
  – Internal Control - COSO Framework
  – Mandatory Disclosures
  – Procurement Changes Effective July 1, 2017

http://www.ospa.umn.edu/documents/UG.html#internal
Internal Controls: University of Washington Updates

• Not a huge impact on the UW as we determined we had many key internal controls already in place
• Updated policies and procedures to reflect new language when/where necessary
• Have added additional training sessions especially as it pertains to administrative and clerical salaries
Internal Controls: Northwestern Updates

• Evaluation of internal controls
• COSO framework
• Focus on training and outreach
• Implementation not "one and done" - continued commitment to evaluating current processes for updates to policy and procedures as appropriate
• Upcoming procurement changes
§200.110 Effective/applicability date.

(a) The standards set forth in this part which affect administration of Federal awards issued by Federal awarding agencies become effective once implemented by Federal awarding agencies or when any future amendment to this part becomes final. Federal awarding agencies must implement the policies and procedures applicable to Federal awards by promulgating a regulation to be effective by December 26, 2014 unless different provisions are required by statute or approved by OMB. For the procurement standards in §§200.317-200.326, non-Federal entities may continue to comply with the procurement standards in previous OMB guidance (superseded by this part as described in §200.104) for two additional fiscal years after this part goes into effect. If a non-Federal entity chooses to use the previous procurement standards for an additional two fiscal years before adopting the procurement standards in this part, the non-Federal entity must document this decision in their internal procurement policies.
Procurement
Procurement: UMN Updates

• Notification on Purchasing Services web site and FAQ in related policies and procedures
• Participated in FDP procurement data gathering activities
• Purchasing Services to determine how to meet “Small Purchases” requirements by July 1, 2017
Procurement: UW-Madison Updates

• Internal working group analyzed 200.317-200.326
• Announcement on UW-Madison Purchasing Services website:

Policies and Procedures

Internal Policies & Procedures (IPPs)

The University of Wisconsin-Madison will continue to comply with the procurement standards in previous OMB guidance, per 2 CFR §200.110(a), for two additional fiscal years after 2 CFR 200 goes into effect. The University will delay implementation of new procurement rules in 2 CFR §§200.317 - 200.326 until July 1, 2017, and in the interim will follow the guidance of the old standards.

• Participated in FDP procurement data gathering activities
Procurement: University of Washington Updates

- Internal working group analyzed 200.317-200.326
- No changes made other than stating in our policies we follow the OMB Circular A-110 rules until the UG rules become effective 7/1/2017.
- Decision was based on the 2 year extension of the existing rules authorized by OMB.
- No decision made whether we will change our procedures hoping we'll be granted authority to go with higher ($10K) limit or able to follow rules for state institutions (existing rules).
- Programming in place to change the threshold from current $10K to $3K (will have a very unhappy campus community).
Procurement: Northwestern Updates

- Engagement with Purchasing office to evaluate 200.317-200.326 (including OSR and ASRSP)
- Extension until 2017, so review and evaluation is ongoing
- Emphasis on use of Preferred Vendor Contracts for all purchases
- No formal decision on changing procedures given extension as it relates to a number of areas, including
  - Central vs. School vs. Department management of soliciting bids/making award decision
    - Threshold may affect decision
- Engagement of consulting and consulting agreements
Subrecipient Monitoring & Management


• Must make subrecipient versus contractor determination

• Required to perform subrecipient risk assessment

• Subaward agreement must include numerous data elements
Subrecipient Monitoring & Management

• F&A rate
  – Federally-negotiated rate
  – 10% de minimis
  – Rate negotiated between pass-through entity and subrecipient

• Obligated to monitor subrecipient

• Fixed amount subawards
Subrecipient Monitoring & Management: UW-Madison Updates

• Use FDP checklist to determine subrecipient or contractor:
  http://sites.nationalacademies.org/cs/groups/pgasite/documents/webpage/pga_153319.pdf

• Revised collection forms
  – Subaward information form
  – Audit & Financial Questionnaire

• Incorporated risk assessment into electronic subaward workflow tool

• Joined FDP Expanded Clearinghouse Pilot:
  http://sites.nationalacademies.org/PGA/fdp/PGA_055835
Subrecipient Monitoring & Management: UW-Madison Updates

- Use updated FDP subaward templates: http://sites.nationalacademies.org/PGA/fdp/PGA_063626
- Clarified guidance on F&A for subawards: https://www.rsp.wisc.edu/awardmgt/SOW_Budget_Institutional_Approval_Requirements.pdf#page=2
- Amended subaward invoice approval emails
Subrecipient Monitoring & Management: UMN Updates

• Issued a PI Quick Guide outlining subaward changes to University community in Spring 2015
  

• Centralized subaward invoice processing to meet reporting and 30-day payment requirements
Subrecipient Monitoring & Management: Northwestern Updates

• New subcontracting on sponsored programs policy
• Revamp of subrecipient monitoring processes and procedures to support changes
  – Workgroups to cover major areas
• Increased focus on distinguishing between subrecipient and vendor categorization-selection and documentation of these decisions
• Focus on leveraging systems
  – Overall outgoing subcontracting activity
  – Pre- and post-award connections
  – Costing mechanism tracking
Subrecipient Monitoring & Management: University of Washington Updates

• New subrecipient monitoring policy
• Already tracking entity level monitoring data (entity profiles)
• Already had a policy on using 10% MTDC for subrecipients who do not have a negotiated rate
• Updated subaward class resources with checklist for project level subrecipient monitoring
• Advised campus to notify us if more periodic reporting is required for inclusion in the subaward, otherwise we use standard annual reporting
LIGHTNING ROUND
Closeout
(§200.343)

• No stated change for recipient, but…
  – All reports due “no later than 90 calendar days after the end date of
    the period of performance”
  – New circumstances
    • Pressure on agencies (GAO Study, April 2012)
    • Changes in NIH and NSF financial reporting – award by award
    • Challenge with NIH: FCTR versus FFFR
  – Agency authorized extensions
    • NIH: 120 days (Final Federal Financial Report; Final Progress Report;
      Final Invention Statement and Certification)
    • NSF: 120 days (final financial disbursements only); 120 days for final
      project reports (for awards subject to the UG)
  – Draft RTCs: 120 day deadline for financial, performance, and other
    reports
Direct Costs: Admin/Clerical Salaries

($200.413, 200.430)

- Normally treated as indirect costs
- May now be included if the following conditions are met:
  - Integral to the project or activity
  - Individuals can be specifically identified with project or activity
  - Costs are explicitly included in the approved budget or have the prior written approval of sponsor
  - Costs are not also recovered as indirect costs
  - No change to costs in the “programmatic salaries” category
  - No formal defined percentage threshold
Direct Costs: Computing Devices

(§200.33, 200.48, 200.89, 200.439, 200.453)

- Now classified as supplies
- Must be essential and allocable
- No longer need to be “solely dedicated”
- Cannot be purchased for convenience - project must not have reasonable access to other devices or equipment that can achieve the same purpose
- PIs and departments responsible for including appropriate justification at proposal or award stage
- Computing devices over $5k should be proposed as capital equipment
- Software over $5k is also an asset that may be capitalized
Direct Costs: Visa Fees
(§200.463)

- Short-term travel visa costs may be proposed, budgeted, and charged on resulting awards
- Recruitment costs
  - Directly tied to project being charged
  - Initial as opposed to renewal
Cost Sharing

(§200.306)

• Cost sharing is only required and evaluated in mandatory situations when a solicitation includes it as a requirement of eligibility
  – No more "encouragement"
• Voluntary cost sharing will not be a consideration in the review of applications
• Guidance on representing/counting third party cost sharing
• Only mandatory cost sharing or cost sharing that has been explicitly referenced in the project budget must be included in the organized research base
F&A: DS-2

- An IHE that receives aggregate Federal awards totaling $50 million or more subject to this part during its most recently completed fiscal year must disclose their cost accounting practices by filing a Disclosure Statement (DS-2)
  - on or after December 26, 2014
  - no later than prior to the award of a CAS-covered contract or subcontract
  - 6 months before the effective date of proposed changes
  - next submission of the IHE's indirect cost rate proposals

- UMN Assistant Controller and Director of Cost Analysis Office updated existing DS-2 and submitted it on 12/29/14 (before template was available)
F&A: Participant Support Costs

- MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, **participant support costs** and the portion of each subaward in excess of $25,000.

- UMN system modification that could not differentiate between UG/non-UG awards so all awards, even existing before UG, were transitioned so participant support costs are exempt.

- Northwestern tracks all PSC in separate companion chart strings in financial system for tracking purposes (F&A and otherwise).
F&A: REUI/Utility Cost Adjustment

• Utility Cost Adjustment (UCA)
  – Special utility studies no longer permitted
    • Were very controversial and ‘tweakable’
    • Were very expensive
    • Were subject to government review by their own engineering experts
  – Government recognized utility costs higher in research rooms than non-research rooms

(continued)
F&A: REUI/Utility Cost Adjustment

• UCA
  – Result, utility cost adjustment – Appendix III, B. 4. c
    • For F&A rates negotiated after July 1, 1998
    • Only institutions who previously employed a special utility study in their latest F&A negotiated proposal (A-21, Exhibit B) could use this UCA (continued)
F&A: REUI/Utility Cost Adjustment

- UCA is 1.3 points. It is an add on to the calculated O&M component of the research cost pool.
- “Beginning on July 1, 2002, Federal agencies shall reassess periodically the eligibility of institutions to receive the UCA.”
- “Beginning on July 1, 2002, Federal agencies may receive applications for utilization of the UCA from institutions not subject to the provision of subsection F.4.c.”
- Not available beginning first FY after December 23, 2015. Must use relative energy utilization index (REUI) posted on OMB website at the time of rate determination.
F&A: REUI/Utility Cost Adjustment

• Uniform Guidance, Appendix III to Part 200, Section B.4.c.
  – A utility cost adjustment of up to 1.3 percentage points may be included in the negotiated indirect cost rate of the IHE for organized research, per the computation alternatives in paragraphs (c)(1) and (2) of this section
F&A: REUI/Utility Cost Adjustment

• Paragraphs (c)(1) and (2):
  – (1) Where space is devoted to a single function and metering allows unambiguous measurement of usage related to that space, costs must be assigned to the function located in that space.
  – (2) Where space is allocated to different functions and metering does not allow unambiguous measurement of usage by function, costs must be allocated as follows:
F&A: REUI/Utility Cost Adjustment

(i) Utilities costs should be apportioned to functions in the same manner as depreciation, based on the calculated difference between the site or building actual square footage for monitored research laboratory space (site, building, floor, or room), and a separate calculation prepared by the IHE using the “effective square footage” described in subsection (c)(2)(ii) of this section.
(ii) “Effective square footage” allocated to research laboratory space must be calculated as the actual square footage times the relative energy utilization index (REUI) posted on the OMB Web site at the time of a rate determination.
F&A: REUI/Utility Cost Adjustment

• Ratio of a lab energy use index (lab EUI) to the corresponding index for overall average university space (college EUI)

• In July 2012 values for these two indices were 310 kBtu/sq ft-yr. and 155 kBtu/sq ft-yr. - an adjustment ratio of 2.0

F&A: REUI/Utility Cost Adjustment

• To retain currency, OMB will adjust the EUI numbers from time to time (no more often than annually nor less often than every 5 years), using reliable and publicly disclosed data.

• Current values of both the EUIs and the REUI will be posted on the OMB Web site.

• Universities should not meter utility costs to a finer level than building-by-building if eligible to receive the 1.3 percent UCA (CAS BPM).
Fringe Benefits: Terminal Leave

Why consider including terminal leave costs in your fringe benefit rate?
Including Terminal Leave in the Fringe Benefit Rate

• Better apportions the leave costs to all funding sources on how 'earned'
• Creates a fund through an accrual to pay the leave costs
• Avoids potential financial hardships for fixed budget funding sources such as grants
• Avoids potential hiring and charging decisions being influenced by leave balances
• Better aligns institutions to federal preference
Including Terminal Leave in the Fringe Benefit Rate

• Need to coordinate with cognizant Federal agency
• Generally DHHS Cost Allocation Services (CAS) or the Office of Naval Research (ONR)
• Contact them up front to make sure they are on board with the change and what they will eventually need from you (e.g., cost impact analysis)
• Will most likely need to submit a draft
• UG now requires 6 month advance approval by cognizant prior to implementation so plan accordingly
Including Terminal Leave in the Fringe Benefit Rate

- Considerations
  - Who will own the project and ongoing process?
  - Understanding what all university operations are doing and how they are handling leave costs, e.g., auxiliary operations may already accrue leave.
  - Material inequities and other special arrangements
  - Annual reconciliation(s)
  - Any ‘state’ issues needing to be addressed?
  - UG originally reflected these costs be recovered through the F&A rate but issued technical correction
Research Terms & Conditions

• Previous Federal Research Terms and Conditions are now obsolete and are not yet re-released under the UG
• Agencies are instead applying:
  • The parts of the Code of Federal Regulations that codify their implementation of the Uniform Guidance
  • Their own internal Policy Statements or Grants Manuals
  • At least 9 Agencies intend to migrate back to the “new” Federal Research Terms and Conditions

• Commerce/NOAA and NIST
• DOE
• EPA
• NASA
• NSF
• DHHS/NIH
• USDA/NIFA
• DOT/FAA
• Homeland Security

DOD
Research Terms & Conditions

• DRAFT made available by the Federal Working Group on October 14, 2015
• FDP Working Group provided comments by December 14 deadline
• To be implemented October 2016(??)

• UMN is currently following Uniform Guidance and Agency UG implementation plans and/or policy statements or grants manuals
Agency-Specific Terms & Conditions

• In the absence of RTCs, we have to manage awards on a more individualized basis by following Uniform Guidance and agency specific terms and conditions.

• These are some of the agencies that have issued specific terms and conditions to date:
  – EPA
  – NIH
  – NSF
  – ONR
  – NASA
  – DOE
  – DOC
Resources

• Northwestern University: http://www.northwestern.edu/asrsp/federal-initiatives/uniform-guidance.html

• University of Minnesota: http://www.ospa.umn.edu/documents/UG.html

• University of Washington: http://www.washington.edu/research/topics/uniform-grant-guidance/

• University of Wisconsin: https://www.rsp.wisc.edu/UG/index.html
# UW-Madison Matrix of Subjects and Status


## University of Wisconsin-Madison: Implementation of the Uniform Guidance

<table>
<thead>
<tr>
<th>Subject</th>
<th>Priority</th>
<th>Policy/Practice</th>
<th>Electronic Tool Development</th>
<th>Completion Date</th>
<th>Status/Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative and clerical salaries</td>
<td>Immediate</td>
<td>Major revisions</td>
<td>None</td>
<td>7/4/2015</td>
<td>Completed. Guidance on allowable activities was included in FAQs on Direct Charging of Administrative and Clerical Salaries and in Key Comparisons: OMB Circulars and the Uniform Guidance.</td>
</tr>
<tr>
<td>Allowable activities (programmatic activities)</td>
<td>Intermediate</td>
<td>Need a very short doc</td>
<td>None</td>
<td>2/28/2015</td>
<td>Completed. Guidance on allowable activities was included in FAQs on Direct Charging of Administrative and Clerical Salaries and in Key Comparisons: OMB Circulars and the Uniform Guidance.</td>
</tr>
<tr>
<td>Audit responsibilities</td>
<td>Intermediate</td>
<td>Minor revisions</td>
<td>None</td>
<td>7/21/15</td>
<td>Completed.</td>
</tr>
<tr>
<td>Closeout</td>
<td>Intermediate</td>
<td>TBD</td>
<td>None</td>
<td>TBD</td>
<td>UW-Madison will process closeouts in accordance with guidance from Federal agencies.</td>
</tr>
<tr>
<td>Compensation limitations under covered contracts</td>
<td>Intermediate</td>
<td>Minor revisions</td>
<td>None</td>
<td>5/20/15</td>
<td>Completed. Guidance posted on RSP website, and monitoring process established.</td>
</tr>
<tr>
<td>Computing devices</td>
<td>Immediate</td>
<td>Major revisions</td>
<td>None</td>
<td>11/25/2014</td>
<td>Completed.</td>
</tr>
<tr>
<td>Conferences</td>
<td>Intermediate</td>
<td>Minor revisions</td>
<td>None</td>
<td>7/21/2015</td>
<td>Completed. Guidance on RSP’s and Business Services’ websites was updated, posted, and disseminated.</td>
</tr>
</tbody>
</table>
University of Washington
UG Implementation Timeline

Timeline 2014:
- **APRI 15** - DISCOVERY (initial discovery of what changed complete)
- **MAY 15** - DISCOVERY (impact to UW systems complete)
- **JUNE 01** - DISCOVERY (map to UW policy & procedure complete)
- **JUNE 26** - FEDERAL PLANS RELEASED (Federal agencies release their respective implementation plans)
- **SEPT 30** - DRAFT OF CHANGES TO UW POLICY (comprehensively address & present all changes)
- **DEC 01** - UW READY TO IMPLEMENT CHANGES (changes to UW policy & procedure Approved & published)
- **DEC 26** - FEDERAL IMPLEMENTATION BEGINS

Implementation Dates:
- **July 1, 2014**  Beginning of first UW fiscal year under the new guidance
- **June 30, 2015**  End of the first UW fiscal year under the new guidance (audit requirements and negotiated F&A rates in place)
- **July 1, 2016**  Changes to procurement provisions go into effect (deferred to July 1, 2017)
Questions?
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• Michael Anthony, University of Washington, mda1213@uw.edu, 206-616-1379
Thank you!