I. Overview
In order to capture expenditures associated with the UW’s response to COVID in a standardized, consistent manner, the following information is provided as guidance to all UW business units outside of UW Medicine clinical units. UW Medicine clinical units are to follow the guidelines established by UW Medicine Finance.

It is essential that extraordinary costs, which are costs incurred outside of normal business operations and are otherwise unavoidable due to the UW’s response to COVID, are thoroughly documented to position the UW to take advantage of any future cost recovery opportunities that may arise.

While local units/campuses are expected to leverage reserves to address local needs, in certain cases, it may be appropriate for extraordinary costs that are broadly institutional in nature, meet criteria set forth in this document, and are preapproved, to be incurred centrally.

High Level Summary

- All costs related to UW’s COVID response must have the following PCA code string appended:
  Task: [Your 3 Digit Org] Option: [Leave Blank or for Local Use] Project: OPBCOV
- Costs that are proposed be funded centrally and are broadly institutional in nature must be preapproved and follow a prescribed approval path (see section III and section X)
- Local units/campuses maintain autonomy in use of local funds and reserves
- For costs incurred in relation to the UW’s COVID response, supporting documentation covering “who, what, when, where, why and how much” is essential to gather and maintain up front to facilitate cost recovery opportunities that may arise at a later date.

The following sections are intended to provide detailed guidance related to the tracking and incurrence of expenditures (central or otherwise) related to the UW’s response to COVID.

II. Categories of Expenditures
Expenditures associated with the UW’s response to COVID are expected to fall into one of three categories:

<table>
<thead>
<tr>
<th>Category</th>
<th>Criteria</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>Category 1</td>
<td>Costs which the UW incurs centrally, is broadly of institutional priority/applicability and is likely to fit the criteria for potential cost recovery.</td>
<td>Cleaning of a UW facility that is directly impacted by the coronavirus</td>
</tr>
<tr>
<td>Category 2</td>
<td>Costs which the UW chooses to incur with the prior knowledge that they may not be reimbursable from any external sources and are to be invested in centrally.</td>
<td>Cleaning of a UW facility that is otherwise not impacted by the coronavirus</td>
</tr>
<tr>
<td>Category 3</td>
<td>Costs which may be directly or indirectly related to the UW’s COVID response, but are incurred within the scope of normal business operations and are not approved to be funded centrally OR costs which local units/campuses choose to incur against their existing funding sources and that may be directly or indirectly related to the UW’s COVID response but are not institutional in scope and/or are not approved to be funded centrally.</td>
<td>Administrative staff time, which may be material, but falls within the scope of an employee’s normal position function. Procurement of larger than usual quantities of supplies at the local level which are not broadly institutional in nature.</td>
</tr>
</tbody>
</table>
III. Identification of Appropriate Expense Category or Request for Centrally Supported Expenditure

**Category 1 or 2** - If a Finance Lead or Chancellor/Dean/VP encounters the potential for an expenditure they believe may be broadly institutional in nature or are unclear as to whether the cost would be supported within Category 1 or Category 2, as noted above section II, the following process should be followed:

<table>
<thead>
<tr>
<th>Nature of Expenditure</th>
<th>1st Step</th>
<th>2nd Step</th>
<th>3rd Step</th>
</tr>
</thead>
<tbody>
<tr>
<td>UW Seattle Facilities Related</td>
<td>Submit a Service Request via UW Seattle Facilities Website</td>
<td>UW Facilities Completes COVID Central Expenditure Request if expense meets category 1 or 2 criteria</td>
<td>Form submission is evaluated and outcome is communicated back to requestor via UW Facilities</td>
</tr>
<tr>
<td>All Other</td>
<td>Complete the COVID Central Expenditure Request <a href="#">form available on OPB’s website.</a></td>
<td>Request is evaluated and outcome is communicated back to requestor</td>
<td>N/A</td>
</tr>
</tbody>
</table>

*Every effort will be made to complete the review and response loop within one business day*

**Category 3** - If a Finance Lead or Chancellor/Dean/VP encounters the potential for an expenditure they believe is specific to their local unit or within the course of normal operations, but related to COVID and a cost they plan to fund locally, they may proceed following applicable UW Procurement, UW IT or UW Human Resource Policy.

**IV. Approval and Tracking Guidelines**

(CATEGORY 1). Approval and tracking guidelines for costs which the UW incurs centrally, are broadly of institutional priority/applicability and are likely to fit the criteria for potential cost recovery.

The decision tree within section XI provides a general outline of the review process. Approval to utilize central budgets established for the purpose of capturing extraordinary expenditures are required **prior to incurrence of an expenditure**. A proposed expenditure falling into this category must meet ALL of the following criteria, and in the following order:

1. The proposed expenditure must be extraordinary in nature, and be clearly and directly tied to the UW’s response to COVID and is broadly of institutional priority/applicability
2. The proposed expenditure must fall within the scope of what the UW would reasonably expect to be eligible for reimbursement from an external source (e.g. state or federal government)
   a. When considering whether the UW would reasonably expect to be eligible for reimbursing from an external source, criteria set forth within the [FEMA Public Assistance Applicant Handbook](#), in the absence of specific or further guidance from the State of Washington and/or the Federal Government, will be utilized to make a determination.
3. The proposed expenditure is substantiated by sufficient documentation (or documentation which is available at the time of the request) to meet criteria set forth within the [FEMA Public Assistant Applicant Handbook](#).
   Documentation criteria is summarized within in section VII.
4. The proposed expenditure has been vetted and approved by an Executive Approver with scope of responsibility encompassing the nature of the proposed expenditure.
(CATEGORY 2). Approval and tracking guidelines for costs which the UW chooses to incur with the prior knowledge that they may not be reimbursable from any external sources and are to be invested in centrally.

The decision tree within section XI provides a general outline of the review process. Approval to utilize central budgets established for the purpose of capturing extraordinary expenditures are required *prior to incurrence of an expenditure*. A proposed expenditure falling into this category must meet ALL of the following criteria, and in the following order:

1. The proposed expenditure must be extraordinary in nature, and be clearly and directly tied to the UW’s response to COVID.
2. After review, it is either indeterminate or clearly not an expenditure that the UW would reasonably expect to be eligible for reimbursement from an external source (e.g. state or federal government)
   a. When considering whether the UW would reasonably expect to be eligible for reimbursing from an external source, criteria set forth within the [FEMA Public Assistance Applicant Handbook](#), in the absence of specific or further guidance from the State of Washington and/or the Federal Government, will be utilized to make a determination.
3. The proposed expenditure is substantiated by sufficient documentation necessary to meet the criteria set forth within the [FEMA Public Assistant Applicant Handbook](#). Documentation criteria is further outlined in section IV.
4. The proposed expenditure has been vetted and approved by an Executive Approver with scope of responsibility encompassing the nature of the proposed expenditure.
5. The proposed expenditure has been approved by the Office of Planning and Budgeting as within the scope of a centrally supported cost.

(CATEGORY 3). Approval and tracking guidelines for costs which are not approved to be incurred centrally, but are directly related to the UW’s COVID response OR costs which local units/campuses choose to incur against their existing funding sources and that may be directly or indirectly related to the UW’s COVID response but are not institutional in scope and/or are not approved to be funded centrally.

Expenditures falling in this category do not utilize central budgets and are not considered centrally supported costs, thus approval to incur expenditures in this category are to follow applicable UW policy (procurement, HR, etc.) and local business unit approval procedures. This category of activity is applicable to all situations that do not meet the criteria set forth above in I or II, *but are related to the UW’s response to COVID*.

For purposes of legislatively mandated institutional tracking and reporting, all expenditures must be tagged with the following PCA code string:

- **Task:** Your three (3) digit org
- **Option:** Leave blank or utilize for your own department’s purpose
- **Project:** OPBCOV

*Updated 3/23/19* For UW Academy units that have a need to adjust a position costing allocations in Workday to reflect sustained extraordinary employee time spent in support of the UW’s COVID response, the PCA project code ‘OPBCOV’ will be available to use as a position costing element by Wednesday, March 25th. Please keep in mind, if you choose to use this approach for employee time costing, careful management is essential to prevent tagging costs that exceed actual employee work effort in support of the UW’s COVID response. A task code is *not necessary to enter in the Workday costing distribution*. 
V. Executive Approvers, by Business Activity Scope
OPB will serve as the central unit responsible for triaging the intake form, coordinate with the Executive Approver and inform the business unit who submitted the request of the outcome. The process workflow is available for review in section VIII of this document. All parties will work to process completed intake forms containing proper and complete documentation within one business day. In the event of a situation that cannot be adequately addressed within the one business day process cycle, the business unit head is to contact opbcovid@uw.edu as soon as administratively reasonable.

For purposes of this document, Executive Approvers and assigned scopes of responsibility are as follows:

<table>
<thead>
<tr>
<th>Scope</th>
<th>Executive Approver</th>
</tr>
</thead>
<tbody>
<tr>
<td>Facilities and Facilities Services Related</td>
<td>Lou Cariello, Vice President, Facilities</td>
</tr>
<tr>
<td>Human Resource and Personnel Management Related</td>
<td>Mindy Kornberg, Vice President, Human Resources</td>
</tr>
<tr>
<td>Academic and Learning Technologies Related</td>
<td>Phil Reid, Vice Provost, Academic Student Affairs</td>
</tr>
<tr>
<td>Information Technology Related</td>
<td>Aaron Powell, Vice President, Information Technology</td>
</tr>
<tr>
<td>Broadly Environmental Health &amp; Safety Related</td>
<td>Margaret Shepherd, Chief Strategy Officer, Executive Office</td>
</tr>
</tbody>
</table>

VI. Process Roles and Responsibilities
For the purpose of this process, and this process alone, the following roles and responsibilities apply:

Chancellors, Deans, Vice Presidents, Vice Provosts or other Executive Head of a 3-digit financial organization (UWS Campus)

- **Process Role:** Executive head acting on behalf of local unit/campus requirements and elevating potential broad institutional expenditures prior to incurrence
- **Process Responsibilities:** Executive guidance to local unit/campus Financial Administrator, or designee(s), broadly supports efforts to ensure tracking and institutional review (local and/or central) mechanisms are adhered to.

Financial Administrators, or designee(s), who directly support a Chancellor, Dean, Vice President or Vice Provost

- **Process Role:** Coordinator of local unit/campus requests and needs.
- **Process Responsibilities:** Lead coordination of local unit/campus tracking efforts and submission of the institutional expenditure request form

Office of Planning and Budgeting

- **Process Role:** Facilitator of information flow between local units/campus Finance Leads and Executive Approvers
- **Process Responsibilities:** Process facilitator and first pass reviewer of information to ensure sufficient information is made available to Executive Approvers for action. Coordinate final decision with Finance Leads.

Executive Approvers

- **Process Role:** Executive subject matter expertise with responsibility of evaluating, recommending or approving institutional expenditures related to the UW’s COVID response.
• **Process Responsibilities:** Approval authority for institutional expenditures related to the UW’s COVID response that have reasonable likelihood of cost recovery from external sources. For costs that are deemed necessary that have a low likelihood of cost recovery from external sources, Executive Approvers are responsible for providing recommendations to the Executive Office for incurrence of expenditures that may not be recoverable.

**VII. Documentation Requirements for Preapproved Expenditures Against Central Budgets**

Business units approved for expenditures against central budgets (Category 1 or Category 2) are required to meet documentation requirements in line with applicable UW policy and provide additional information to facilitate potential future cost recovery efforts the UW may engage in. Essentially, the information required for documentation must outline the “who, what, when, where, why and how much” for each item approved for expenditure against central funds. The guidelines below are intended to provide a general overview of the minimum expectations.

**Labor**

The use of UW staff time justifiability needed to effectively respond to and/or recover from the incident shall first adhere all applicable UWHR, State and Federal guidelines. Labor costs, in excess of de minimus time, are necessary to track due to the strict guidelines associated with potential reimbursement from external sources. For purposes of enabling the respective Executive Approver to make a determination as to whether the identified staff time is to be incurred centrally or incurred within the local unit, the following details must be provided:

- Employee Name
- Employee EIN
- Home Department
- Identified or Proposed Response Function (i.e. what is the employee’s role specific to the UW’s COVID response likely to be)
- Approximate dates and hours employee is expected to engage in a response function

If determined that the identified UW staff member’s time is to be incurred centrally, OPB will work with the local unit/campus, UWHR and the ISC to identify the most administratively efficient process to capture costs (i.e. payroll costing allocation, or cost transfer). Documentation requirements for costs incurred centrally will contain, at minimum, the following:

- Employee Name
- Employee EIN
- Home Department
- Response Function (i.e. employee’s role specific the UW’s COVID response)
- Dates and Times employee engaged in work specifically related to the UW’s COVID response

**Supplies and Materials**

Supplies justifiably needed to effectively respond to and/or recover from the incident should follow the regular UW procurement process and associated policies/procedures. All requisitions require information as to how the supply or material is directly related to the UW’s response to COVID, at minimum containing the following:

- Intended use location
- Justification of how supply or material is directly related to the UW’s response to COVID

**Contractual Services**
Contractual services justifiably needed to effectively respond to and/or recover from the incident should follow the regular UW procurement process and associated policies/procedures. All contracted services require documentation as to how the service is directly related to the UW’s response to COVID, at minimum containing the following:

- Justification of scope of work and its direct relation to the UW’s response to COVID
- Dates work to be performed (if requisition) or dates work was performed (if payment request)

**Equipment**

Use of UW owned equipment use must be specifically tracked, by individual piece of equipment. Documentation must note the date(s) the equipment is utilized, the operator(s) of the equipment, the actual mileage or actual time used that is directly related to the UW’s response to COVID. Standby time must be specifically carved out of any actual use time.

If specific equipment is required to be leased or otherwise procured by the UW to respond to and/or recover from the incident justifiably needed to effectively respond to and/or recover from the incident should follow the all applicable UW procurement process and associated policies/procedures. All requisitions require specific justification on how the supplies will be utilized to respond to and/or recover from the incident.

Use of leased or otherwise procured equipment use must be specifically tracked, by individual piece of equipment. Documentation must note the date(s) the equipment is utilized, the operator(s) of the equipment, the actual mileage or actual time used that is directly related to the UW’s response to COVID. Standby time must be specifically carved out of any actual use time.

**VIII. Documentation Requirements for Expenditures Against Local Unit/Campus Budgets**

Local units/campuses that incur expenditures against local unit budgets are required to meet, at a minimum, applicable UW policy requirements. It is strongly recommended that local units/campuses maintain documentation standards outlined in section VII to facilitate future cost recovery opportunities. As future cost recovery opportunities are made available, the Finance Lead for each three digit organization will be relied upon as the primary point of contact for central coordination.
IX. Central Budget Structure

All costs approved for expenditure against central funds will fall into one of two categories:

1) Public Assistance Reimbursable
2) UW Funded

and in one or more of five cost groups:

1) Facilities and Plant Operations
2) Human Resources and Personnel Management
3) IT Operations
4) Academic Program Continuity
5) EHS General UW Response

Centrally Incurred, Reimbursable (Criteria II.a)

<table>
<thead>
<tr>
<th>Budget Number</th>
<th>Org</th>
<th>Budget Name</th>
<th>Use Case(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seattle: 23-0100 Bothell: 23-0200 Tacoma: 23-0300</td>
<td>COVID Reimbursable</td>
<td>Facilities and Plant Operations</td>
<td>Expenditures associated with the non-capital remediation, cleaning or other facilities related contractual services directly associated with the UW’s response to COVID within facilities the UW is directly responsible for servicing. Labor costs should not be expended here</td>
</tr>
<tr>
<td>Seattle: 23-0101 Bothell: 23-0201 Tacoma: 23-0301</td>
<td>COVID Reimbursable</td>
<td>Human Resources and Personnel Management</td>
<td>Expenditures associated with extraordinary labor costs directly related to UW’s response to COVID.</td>
</tr>
<tr>
<td>Seattle: 23-0102 Bothell: 23-0202 Tacoma: 23-0302</td>
<td>COVID Reimbursable</td>
<td>IT Operations</td>
<td>Expenditures associated with non-capital IT expenditures directly related to the UW’s response to COVID. Labor costs should not be expended here</td>
</tr>
<tr>
<td>Seattle: 23-0103 Bothell: 23-0203 Tacoma: 23-0303</td>
<td>COVID Reimbursable</td>
<td>Academic Program Continuity</td>
<td>Expenditures associated with the transition in delivery method of Academic Programs as directly associated with the UW’s response to COVID. Labor costs should not be expended here</td>
</tr>
<tr>
<td>Seattle: 23-0104 Bothell: 23-0204 Tacoma: 23-0304</td>
<td>COVID Reimbursable</td>
<td>EHS General UW Response</td>
<td>Expenditures that do not fall into any of the four categories above, but are directly related to UW’s response to COVID. Labor costs should not be expended here</td>
</tr>
</tbody>
</table>
Centrally Incurred, UW Funded (Criteria II.b)

<table>
<thead>
<tr>
<th>Budget Number</th>
<th>Org</th>
<th>Budget Name</th>
<th>Use Case(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Seattle: 23-0500 Bothell: 23-0600 Tacoma: 23-0700</td>
<td>COVID Centrally Funded</td>
<td>Facilities and Plant Operations</td>
<td>Expenditures associated with the non-capital remediation, cleaning or other facilities related contractual services directly associated with the UW’s response to COVID within facilities the UW is directly responsible for servicing. Labor costs should not be expended here</td>
</tr>
<tr>
<td>Seattle: 23-0501 Bothell: 23-0601 Tacoma: 23-0701</td>
<td>COVID Centrally Funded</td>
<td>Human Resources and Personnel Management</td>
<td>Expenditures associated with extraordinary labor costs directly related to UW’s response to COVID.</td>
</tr>
<tr>
<td>Seattle: 23-0502 Bothell: 23-0602 Tacoma: 23-0702</td>
<td>COVID Centrally Funded</td>
<td>IT Operations</td>
<td>Expenditures associated with non-capital IT expenditures directly related to the UW’s response to COVID. Labor costs should not be expended here</td>
</tr>
<tr>
<td>Seattle: 23-0503 Bothell: 23-0603 Tacoma: 23-0703</td>
<td>COVID Centrally Funded</td>
<td>Academic Program Continuity</td>
<td>Expenditures associated with the transition in delivery method of Academic Programs as directly associated with the UW’s response to COVID and not otherwise planned for future investment outside of COVID. Labor costs should not be expended here</td>
</tr>
<tr>
<td>Seattle: 23-0504 Bothell: 23-0604 Tacoma: 23-0704</td>
<td>COVID Centrally Funded</td>
<td>EHS General UW Response</td>
<td>Expenditures that do not fall into any of the four categories above, but are directly related to UW’s response to COVID. Labor costs should not be expended here</td>
</tr>
</tbody>
</table>
X. Cost Consideration Decision Tree

1. Expenditure of Resources Required (goods, services or personnel hours)
   - Is expenditure directly related to the UW’s response to COVID?
     - No: Unit incurs cost in local budget #
     - Yes: Proceed to next decision point

2. Is expenditure regularly incurred during the normal course of business operations?
   - No: Proceed to next decision point
   - Yes: Proceed to next decision point

3. Does expenditure require the procurement of goods or services outside of the UW?
   - No: Proceed to next decision point
   - Yes: Proceed to next decision point

4. Does the expenditure represent more than a de minimus use of UW personnel time?
   - No: Proceed to next decision point
   - Yes: Proceed to next decision point

5. Is the expenditure of staff time within the normal scope of identified UW personnel’s position responsibilities?
   - No: Proceed to next decision point
   - Yes: Proceed to next decision point

6. Evaluated by Executive Approver
   - Is expense likely to be reimbursable?
     - No: Proceed to next decision point
     - Yes: Proceed to next decision point

7. Has unit received authorization for central funding support from OPB?
   - No: Proceed to next decision point
   - Yes: Central funds incur cost

8. Unit incurs cost in local budget #, assigns a centrally established PCA code to the transaction(s)
   - Proceed to next decision point
XI. Expenditure Allocation Approval Flow

1. Expenditure Need Identified

2. UW Seattle Facilities Related?
   - Yes: UW Seattle Completes UW Facilities Work Order
   - No:
     - Business Unit Completes OPB Intake Form
     - Insufficient Information: Local Unit Provides Additional Information
     - Recommend Central Funds – Reimbursement Potential
     - Recommend Central Funds – UW Funded
     - OPB Provides Additional Information
     - Additional Info Needed: Assigned to Local Unit
     - Assigned to Central Funds

3. OPB Triage
   - Recommend Local Unit
   - Recommend Central Funds

4. OPB Recommendation to Executive Approver
   - Executive Approver Action
     - Assigned to Local Unit
     - Assigned to Central Funds

5. Local Unit Approval Process Occurs
   - Local Unit Submits Requisition or Processes Payment via ARIBA
   - OPB Approves ARIBA Transaction Against Central Funds