

RCM 5 Year Review

Background, Review Process, Answers to Meta Questions and Recommendations

Background

When RCM was implemented in FY01, a provision was in place for a formal review to occur after the fifth year of implementation. The formal review was co-chaired by the Provost and Executive Vice President for Academic Affairs (VPAA) and the Vice President for Finance and Administration (VPFA). It was intended to assess the effectiveness of RCM as the university's budget management and resource allocation system. It provided an opportunity to consider the impacts of RCM and to identify areas where refinement of the model may be required.

Review Process

When RCM was implemented, the University did not have an Academic Plan. The review process provided an opportunity to determine whether our budget model supported the goals and strategies identified in the Academic Plan. The goals of the Academic Plan served as the foundation throughout each phase of the review process and became the guide for the recommendations presented later in this report.

The review process began in September, 2005, and consisted of four stages:

Stage 1: Planning

A Review Planning Committee was appointed to solicit input and feedback about RCM for review from the community and to design a review process. Members of the Review Planning Committee were:

John Aber, Research and Public Service Office
Steve Bolander, Whittemore School of Business and Economics
Candace Corvey, Finance and Administration Office (Co-Chair)
Bruce Mallory, Provost's Office (Co-Chair)
Leigh Anne Melanson, Provost's Office
David Proulx, Finance and Administration Office
Don Quigley, Faculty Senate
Mark Rubinstein, Student and Academic Services
Christine Shea, Faculty Senate
P.T. Vasudevan, College of Engineering & Physical Sciences

The committee conducted 17 meetings including 2 open forums. The feedback received from these meetings can be found in Appendix A as well as <http://www.unh.edu/rcm/feedbackmeetingsumm.htm>

The Review Planning Committee analyzed and distilled the feedback received into common themes and specific questions that needed to be addressed. A structure was developed that consisted of a RCM Review Steering Committee and 7 subcommittees, each with a specific charge and questions to be addressed including overall (meta) questions. The charge and questions are in Appendix B and <http://www.unh.edu/rcm/reviewcommstructure.html> . The seven subcommittees were:

Undergraduate net tuition
Graduate tuition
State appropriations

Indirect cost recovery/research
Facilities
Assessments
Quality and Governance

The structure required that each subcommittee chair be a member of the Review Steering Committee to provide sharing of information between the subcommittees.

State 2: Data Gathering and Analysis

To assist with the review, the VPFA office compiled quantitative trend information for various activities. Trends from FY01-FY05 were compared with trends from FY96-FY00. All subcommittee members received the data gathered to assist them in their work. This information can be found at <http://www.unh.edu/rcm/reviewcommittees/reviewdata.html>.

Stage 3: Data Review and Qualitative Information Gathering

The RCM Steering Committee began meeting in August and was comprised of the following individuals:

Candace Corvey, VP Finance and Administration (Co-Chair)
Bruce Mallory, Provost and Executive VP for Academic Affairs (Co-Chair)
John Aber, VP for Research and Public Service
Victor Benassi, Professor of Psychology and chair of the Undergraduate Net Tuition subcommittee
Steve Bolander, Dean of WSBE and chair of State Appropriations subcommittee
Marilyn Hoskin, Dean of COLA and chair of Indirect Cost Recovery/Research subcommittee
John Pike, Dean and Director of Cooperative Extension and chair of the Facilities subcommittee
Alan Ray, Associate Provost for Undergraduate Studies and chair of the Quality and Governance subcommittee
Mark Rubinstein, VP for Student and Academic Services
Christine Shea, Professor of Technology and Operations Management and chair of the Assessments subcommittee
PT Vasudevan, Professor of Chemical Engineering and chair of the Graduate subcommittee
Jill Dvorak, Student Body Vice President
Jason Heaney, Student Body President
Leigh Anne Melanson, Associate Provost for Academic (staff to the committee)
David Proulx, Assistant VP for Financial Planning and Budgeting (staff to the committee)

The 7 subcommittees began meeting in September and had the following combined representation:

Employee Type	#	% of Total
Library/Tenure/TT Faculty	27	48%
Research/Clinical Faculty	5	9%
Deans	7	13%
Staff	17	30%
Total	56	100%

A complete listing of subcommittee participants can be found in Appendix C and at <http://www.unh.edu/rcm/rcmcommitteemembership.pdf>

The subcommittees met each week through November conducting interviews, administering surveys and analyzing data resulting in a report of recommendations submitted to the Steering Committee. The

individual subcommittee reports are available in Appendix D and at <http://www.unh.edu/rcm/rcmopenforum.html> .

Stage 4: Discussion, Analysis, Development of Conclusions and Recommendation

Each subcommittee chair presented their committee's recommendations to the Steering Committee. After the subcommittee recommendations were reviewed and assessed by the Steering Committee, meetings were held with all subcommittee members and two open forums were held to present the initial recommendations and receive feedback. Based on their review and feedback from the community, the Steering Committee was responsible for the overall coordination of subcommittee work; receiving, debating, and deciding upon recommendations from sub-committees; and submitting a final set of recommendations to the Central Budget Committee, which in turn will make recommendations to the President.

Steering Committee Responses to Meta Questions

At the outset of the review process, the Steering Committee recognized that some aspects of the RCM model do not lend themselves to discrete categories (assessment, state appropriation, facilities, etc.) but in fact have institution-wide meaning and consequences. Thus, we formulated a set of six "meta-questions" and asked each subcommittee to attend to these overarching issues in addition to the focused analysis of those parts of the model they were charged to assess. The meta-questions were either philosophical in nature (e.g., mission balance, complexity, centralization) or they addressed the most fundamental aspects of the model (e.g., service monopolies, hold harmless).

The subcommittees addressed these questions to varying degrees. In the final stages of its deliberations, the Steering Committee touched on the topics or dealt with them directly. In some cases, there were neither quantitative nor qualitative data from which to draw conclusions, particularly regarding the more philosophical questions. In some cases, we encountered strongly held perceptions by individuals or small constituencies that were not shared by a majority of those involved in the review. And on some matters, a clear consensus emerged that resulted in specific recommendations to the Central Budget Committee.

The questions and the Steering Committee's responses follow.

1. *In what ways does the RCM model support or hinder achievement of Academic Plan goals? In what ways does the RCM model foster the appropriate balance among the teaching, research, and service/outreach missions of the University?*

The Quality and Governance Subcommittee was the primary forum for engaging this question, although broad discussions in various venues with Faculty Senate representatives, deans, and vice presidents all addressed the issue of the Academic Plan and mission balance. It should be noted that the Academic Plan did not exist at the time that RCM was implemented; the Plan has only been in operation for half as long as the RCM model has existed. Thus, the degree of alignment with the University's budget model and the Plan that was subsequently adopted might be described as more serendipitous than strategic. In addition, several significant initiatives or developments have occurred since 2001 whose consequences were not fully anticipated at the time of implementation. Among these are the Senate and Administration endorsement of the conceptual design of the Discovery Program, pilot implementation of subparts of Discovery (Inquiry Seminars, the University Dialogue), continued strong growth in extramural research funding, the completion of the University's first major capital campaign, major state capital project funding through the KEEP initiative, the renewal of the Collective Bargaining Agreement in 2003, and the recent steep escalation in energy prices. It is only since the implementation of RCM that the

University has established a regular and systematic process of academic program review. In addition, the new classification of Clinical Faculty has been put in place, with some 54 such appointments over the past three years.

All of this indicates that the University has been a dynamic organization since the beginning of RCM in 2001. In this light, it is difficult to draw defensible conclusions about the effect of RCM on our ability to achieve the strategic goals of the Academic Plan. However, during AY 2004-2005, it became clear that the University operates in the context of a structural deficit whereby reasonable expectations for the growth rates of all revenue sources combined are less than the growth rate for total expenses. The greatest negative discrepancy between revenue and expense growth rates is found in the academic units, which rely primarily on net tuition income compared to non-academic units which rely more heavily on alternative revenue sources, including student fees. It is this structural deficit that is the greatest threat to the achievement of Academic Plan goals, not the particular nature of the RCM model.

This understanding, in combination with the many significant changes cited earlier, led to a strong interest in the review process in assuring the best possible mission balance in the context of scarce resources. Areas where revenue growth has been significant or where the ability to increase fees for service has existed have been more able to achieve solvency (and to support strategic goals) than those areas where revenue growth has been flat or very modest. These differences became the subject of much deliberation in the review. For example, one finding of the review was that there are few concrete funding sources for service and outreach activities, a core part of the University's land-grant mission. With the exception of Cooperative Extension and NH Public Television, there are no units charged primarily with the outreach mission.

As the Academic Plan evolves and as we engage in future reviews of the RCM model, we would expect more longitudinal data on which to base any conclusions about the relationship between the achievement of strategic goals and the budget system. At this stage, we do not have evidence that the RCM model itself hinders our goals or creates an imbalance in our three-fold mission.

2. Is there quantitative or qualitative evidence to suggest that important decisions are being made on the basis of financial considerations without appropriate regard for mission considerations?

This question was the subject of much discussion in the Quality and Governance Subcommittee, Undergraduate Net Tuition Subcommittee as well as the Faculty Senate. While anecdotes were shared about decisions to increase class sizes or offer new courses to capture more "market share" of undergraduate credit hours there was no systematic evidence available to support the conclusion that these decisions were motivated by financial incentives. In some cases, declining or low enrollments in an academic unit sparked efforts to increase or stabilize the number of majors, but these actions were as likely the result of concern about program integrity and sustainability as about financial results. To some degree, "appropriate regard" for the mission requires unit heads to take actions that garner sufficient resources to achieve mission goals.

It is recognized that there is a danger that a unit might confuse means with ends, and in the process lose sight of program goals while pursuing enhanced revenues. If this were to happen, it is the responsibility of senior administrators to reaffirm the primacy of the institution's mission and assure that actions prioritize mission values and goals over instrumental financial decisions. In addition, UNH employs many mechanisms such as the course approval process, program reviews and UCAPC to discourage and prevent such decisions from occurring.

3. *To what degree does the current model properly balance competing institutional needs for centralization vs. decentralization? Are there sufficient central funds to support strategic initiatives? What internal services should hold monopolistic status?*

In general, the Steering Committee found that there is a proper balance between centralized and decentralized decision-making. However, the Academic Plan goal of establishing a significant and stable central pool of strategic funds (again, a goal set after the inception of RCM) has not yet been achieved. This is primarily due to lack of growth in state appropriations which were intended to be the main source of central strategic funds. It is for this reason that the Steering Committee has advanced a recommendation to the CBC that such a fund be established using a combination of assessments on non grant activities and 1% of indirect cost recovery for grant activities, with the goal of \$1 million in annual appropriations by FY 12. The criteria and processes for distributing those funds should be determined by the CBC prior to the beginning of FY 2007.

There were no arguments advanced during the review that there should be a change in the monopolistic status of internal services such as telecommunications and facilities services. Such arguments, if presented in the future, should be presented to the Central Budget Committee who will make recommendations to the UNH President on the status of these services.

4. *To what extent should the hold harmless concept be employed going forward and in what way?*

It is recommended that we employ a hold harmless that ensures that all units begin FY07 in a resource neutral position as compared to the position they would have started in using the current methodology.

The Steering committee talked at length about the concept of the hold harmless concept and practices as applied at the initiation of RCM in FY 2000 and the implications of phasing it out over an extended time, holding it constant without inflation, or applying a modest inflation factor to it. The fundamental challenge in considering each of these options is that there is a wide variety among the RC Units with regard to the root causes and relative size of the hold harmless for each.

It is recommended that the CBC establish principles that are guided by the University's Academic Plan to be used by the VPs and President to determine which units should receive a permanent subvention and which units should develop financial plans to phase out what we now call the hold harmless over an agreed-upon period of time.

5. *What has been the effect of hold harmless calculations on RC units? Is there any reason to review and update those calculations?*

Each RC unit received a hold harmless allocation on July 1, 2001 to transition units from the prior budgeting system to RCM in a resource neutral manner. The mere change in budget methodology was not a reason to rebase unit budgets on day one of RCM. Hold Harmless allocations were not inflated over time, thereby reducing their importance in each unit's budget (calculated by the Hold Harmless allocation as a percentage of revenues) over time. The allocations served their initial purpose however some units have been burdened at a higher level than others. In addition, the allocations were not strategic in nature as they were based on the allocation of University resources as of July 1, 2001. To address this, it is being recommended that the Hold Harmless allocations continue into FY07 and be reviewed by the CBC according to the process recommended in the answer to #4.

6. *Is the model too complex? If so, are there opportunities for simplification?*

The Steering Committee did not determine that the model implemented in 2001 was too complex. In the course of the review, a central goal was to identify and eliminate as many “special deals” as possible, in order to assure uniform application of the RCM model and simplify accounting and record keeping as much as possible. The review has produced recommendations that introduce some complexities not previously in the model, e.g., by weighing faculty funding source differentially for the purpose of distributing state appropriations (E&G vs. any other source). And the resolution of the hold harmless concept (see above) may require further complexities to assure that no unit that is central to the University’s mission is “put out of business” by subsequent changes to the hold harmless rules.

The decision to collapse the two existing assessments (academic affairs and general) into a single assessment was an effort to simplify the model and in the process create a more equal distribution of expenses that benefit the entire community. The decision to remove grant revenues and personnel expenses from the assessment base and have their contribution made in the form of a percentage of the indirect cost recovery they generate significantly reduces complexity in the administration of the assessments model as well as the financial review of each individual grant proposal. A number of small changes also provide greater simplicity, such as returning INCO tuition revenues directly to units of instruction rather than to Academic Affairs.

Summary of Steering Committee Recommendations

The Steering Committee’s responses to the recommendations set forth by each of the subcommittees can be found in Appendix E. What follows is a summary of the recommendations made by the Steering Committee to the Central Budget Committee.

General/Overall Recommendations

1. RCM should be reviewed in five years – after FY10 - to obtain assurance about its effectiveness and to identify adjustments as appropriate.
2. A strategic action identified in the Academic Plan calls for a strategic initiatives fund of at least \$1 million annually to be made available to the Central Budget Committee. The current funding mechanism which is dependent on state appropriations increases does not provide a sufficient or dependable source of funds by which to make strategic allocations. The Steering Committee is recommending that the funding be provided by 1% (contribution from grant funds) of indirect cost recovery and the remainder from assessments. The FY07 strategic fund would be set at \$750,000 and with a 5% annual growth rate, a fund of \$1 million will be available by FY12.

Revenue/Expense Allocation Recommendations

UNH Manchester

1. Maintain the current RCM treatment of UNH Manchester pending more detailed review of assessment weighting by Central Budget Committee (see assessment recommendations).

Library Funding

1. The Library should be funded by multiple sources to provide a stable, predictable funding source. The current method for funding relies to a significant degree on state appropriations which is neither stable nor predictable. It is recommended that the following sources of funds be directed to the Library:
 - a. 2.5% of gross undergraduate, graduate and summer tuition

- b. 5% of indirect cost recovery
- c. 7% of state appropriations
- d. The remainder of their budget (approximately 1/3 of the Library's budget) will come from assessments

State Appropriations

1. The percentage of state appropriations allocated to units based on faculty salaries should include all instructional faculty, research faculty, clinical faculty, extension faculty and graduate stipends. Salaries from Educational and General funds should be weighted at 1.0. Salaries from all other funds should be weighted at .5.
2. All critical needs funding should be directed to the unit identified in the critical needs request.
3. The current process for dealing with state funding rescissions – CBC review and approval – should be retained.
4. 7% of the state appropriations should be allocated to the UNH Library.

Undergraduate Net Tuition

1. Undergraduate net tuition should continue to be distributed to the unit of instruction using the average of the credit hours taught over the past two calendar years.
2. Undergraduate credit hours should continue to be weighted at .8 for COLA, 1.0 for COLSA, SHHS and WSBE, and 1.5 for CEPS.
3. All INCO course tuition revenue should flow to the unit of instruction as opposed to Academic Affairs.
4. 2.5% of gross undergraduate tuition should be allocated to Academic Affairs to help offset assessment allocations.
5. 2.5% of gross undergraduate tuition should be allocated to the Library to provide more stable and diversified funding
6. A zero based review of the program scope of fee based auxiliary operations should be conducted to assist with the fee impact on the institutional financial aid budget.
7. Revenues and fees associated with study away programs should be revisited after completion of an internal audit.
8. Inquiry courses should receive a credit hour weighting (premium) to emphasize the importance of these courses in the year the Discovery program is officially implemented. The Undergraduate Net Tuition subcommittee should reconvene to discuss the credit hour weighting prior to the 2008 vote by the Faculty Senate to implement the inquiry requirement.
9. Inquiry course revenue should flow to the unit of instruction.

Graduate Net Tuition

1. Real time net tuition allocation to RC units for graduate programs should be retained.
2. Summer graduate tuition should be allocated to the instructional unit and all summer credit hours should be weighted at 1.0.
3. Memorandums of Understanding (MOU) for graduate interdisciplinary programs between units for the distribution of revenues and financial aid should continue to be utilized.
4. 2.5% of gross graduate tuition should be allocated to Academic Affairs to help offset assessment allocations
5. 2.5% of gross graduate tuition should be allocated to the Library to provide more stable and diversified funding.

Summer Tuition

1. 2.5% of summer tuition should be allocated to Academic Affairs to help offset assessment allocations
2. 2.5% of summer tuition should be allocated to the Library to provide more stable and diversified funding.

Indirect Cost Recovery

1. 44% of Indirect Cost Recovery should be allocated to central administration to pay for the central overhead costs of conducting research as well as to remove financial disincentives for engaging in grant activities that pay low or no overhead.
2. 32% of Indirect Cost Recovery should be allocated to RC units. To pay for research space and local research administration. In the event a grant has a PI with a home unit different than the host unit of the grant, the 32% should be negotiated. The default splits are as follows:
 - a. Research faculty – 3% home unit, 29% host unit
 - b. Split funded faculty – 7% home unit, 25% host unit
 - c. Instructional faculty – 11% home unit, 21% host unit
3. 10% of Indirect Cost Recovery should be allocated to the Principal Investigator as named on the grant “yellow sheet” to provide research support funding.
4. 5% of the Indirect Cost Recovery should be allocated to the Vice President for Research and Public Service office to help offset assessment allocations.
5. 3% of Indirect Cost Recovery should be allocated to the Graduate School to increase the University’s ability to become more competitive in recruiting and retaining graduate students.
6. 1% of Indirect Cost Recovery should be allocated to the Central Budget Committee for strategic funds.
7. 5% of Indirect Cost Recovery should be allocated to the Library as it serves as a major resource for research. This percentage is approximately the same percentage of the Library cost pool to the total University’s indirect cost pool.

Facilities

1. Full Facilities costs should continue to be allocated to units on the basis of net square footage (NSF) occupied. Exceptions are Business Affairs Auxiliaries, outlying properties and student affairs auxiliaries.
2. Outlying properties (farms, Browne Center, Jackson Laboratory, 121 Technology Drive, Kingman Farm, NHPTV and UNHM) should be charged the University NSF rate for the component of service they receive from Facilities.
3. Business Affairs auxiliaries should continue to be charged on a NSF basis for overhead and general expense items and on a consumption basis for utilities, maintenance and housekeeping.
4. 10% of the annual institutional Repair and Renovation (R&R) budget should be allocated to all units based on their share of net square footage (NSF) in consideration of the “greater good” projects charged there.
5. For all permanent new space, the NSF charges should be phased in for the occupying unit over a four year period (1/4 increments). In addition, units should receive state appropriations revenue in the amount designated as critical needs funding for their buildings. Where critical needs funding is provided to a unit, the amount phased in will be the NSF charges less the critical needs funding.
6. Facilities must develop service level agreements with each RC unit by the end of calendar year 2006.

7. Facilities and RC unit management should meet periodically to review actual services delivered vs. those described in the unit's Facilities service level agreement.
8. The Facilities budget and resulting rates should continue to be subject to the Central Budget Committee review each year.
9. Components of the facilities rate must be made transparent to units.
10. Units should be able to give up space at any point during the year and receive financial relief after SARRC approval if there is a unit willing to acquire the space. When no unit is identified, the unit would receive financial relief in the following fiscal year subject to SARRC approval.
11. In the event SARRC must obtain space from units for purposes of Facilities "swing" space, the unit providing the space would reduce its net square footage costs for that period.
12. SARRC should provide an annual accounting of "greater good" projects to the UNH community.

Assessments

1. The Academic Affairs and General Assessments should be combined to form a single assessment that is allocated to all units.
2. Personnel expenditures (50%) and revenues (50%) from all current funds should continue to be the basis of allocating assessments.
3. Revenues for purposes of calculating a unit's assessment should exclude grant revenues, endowment income, transfers in, University fund allocations and revenues designated for mandatory debt transfers.
4. Personnel expenditures for purposes of calculating a unit's assessment should exclude grant personnel expenditures and graduate stipends.
5. UNH Manchester, NHPTV and Cooperative Extension should receive a weighting of .5 on revenues and personnel expenditures for purposes of calculating their assessment obligation. This is to recognize the overhead expenditures they pay for directly due to the unique nature of their organizations. The UNH Manchester weighting should be specifically reviewed by the Central Budget Committee in FY07.
6. The current governance mechanisms in place to govern the growth rate of assessments should be retained.
7. The two year lag between personnel/revenue activity and the assessment charge on that activity to support new program initiatives and provide sufficient planning time for units should be retained.
8. Fee based services should not be moved into the assessment funding model. The Central Budget Committee should review fee based services and make the determination on the appropriate funding strategy for these services.

Policy and Procedure Recommendations

Central Budget Committee

1. CBC proposals should continue to be communicated through the responsible Vice President.
2. The CBC should make more frequent use of the Service Unit Advisory Board (SUAB) concept to ensure that assessment supported units are reviewed thoroughly and consistently.
3. The CBC should prepare an annual report of all CBC actions including approval of specific strategic initiatives and post them to the CBC website located on the Budget and Financial Planning website.

Faculty Senate/UCAPC

1. The Faculty Senate should describe more fully the University Curriculum and Academic Policy Committee (UCAPC)'s role in reviewing possible impacts of RCM and have them monitor any systematic shifts in patterns in credit hour production across RC units and assess reasons for such shifts.
2. The Faculty Senate should describe more fully UCAPC's role in relation to the Discovery Program.
3. Academic Affairs and UCAPC should prepare a document that describes the policies and procedures used to review and approve new courses and academic programs with inter-college or campus-wide effects or are likely to affect the overall quality or integrity of the realization of the University's academic mission.
4. Regular meetings, focused on academic mission, between relevant Faculty Senate committees and central administration should occur and be communicated to the full Faculty Senate.
5. UCAPC should include analysis of RCM issues in its findings and recommendations whenever revenue distribution is implicated by academic policy.
6. The Faculty Senate and the VPFA office should work together to develop and deliver training sessions designed for the Faculty Senate to improve communication and provide a general understanding of RCM and UNH Policies and Procedures.
7. The Faculty Senate should inform the central administration early in the fiscal year of upcoming academic projects with RCM implications.
8. The Faculty Senate should establish a web link from the Senate web site to the RCM web site and other UNH web sites containing RCM policies or procedures, the Academic Affairs web site and the Finance and Administration web site.

Reserves

1. The Vice President for Finance and Administration Office should continue to report reserves on a unit by unit basis.
2. The VPFA should continue to work with the System Office and USNH Trustees on reserve policies.
3. The VPFA Office should review the reserves policy to be sure that the policy takes into consideration the nature of each unit's funding, structure and expenses for each unit to calculate their appropriate reserve level.

Financial/RCM Information Dissemination

1. Deans should develop and publicize the set of principles they will use to guide the allocation of resources within their school/college.
2. The VPFA and Academic Affairs offices should assure that student information as it pertains to RCM is disseminated on a timely basis to the schools/colleges.
3. The VPFA should design and coordinate an ongoing effort to keep the general population of faculty and staff informed about RCM.
4. The VPFA should publish on its website a timeline when specific financial information will be distributed to units.
5. The VPFA should publish on its website the procedures for communicating funding requests for strategic initiatives to the Central Budget Committee.
6. The VPFA should ensure that the RCM manual information is disseminated to RC units.

Academic Affairs

1. The Provost and Executive VPAA should develop benchmarks to assess the goals and objectives of the Academic Plan.
2. Academic unit heads should closely and regularly monitor class size, ratios, advising loads and credit hour teaching loads to be sure that academic decisions are not driven primarily by revenue enhancement goals.
3. Regular academic program reviews should continue to occur and review class sizes and other variables that may impact student learning.
4. The Provost and Executive VPAA should work with the Deans to develop incentives for outreach activities within units.
5. The Provost and Executive VPAA should work with the Deans to eliminate any perceived or real disincentives to interdisciplinary teaching and research and cross college programs.

Summary

The full list of subcommittee recommendations and the Steering Committee's response to each of them is located in Appendix E. The Central Budget Committee (CBC) should be expected to ensure that the approved recommendations are implemented timely and accurately. A summary of the financial impact of the changes by unit can be found in Appendix F. Please see the meta question response regarding the hold harmless allocation for more information.