



UNIVERSITY OF HAWAII

Vice President for Administration

June 27, 2005

Business Affairs Circular 2005-04

MEMORANDUM TO: Chancellors and Systemwide Administrators

ATTENTION: Administrative Fiscal Officers

FROM:


Sam Callejo
Vice President for Administration

SUBJECT: **CHANGES IN CERTIFICATION AND SUBMISSION DEADLINES FOR EFFORT AND COST SHARING REPORTS; NOTICE OF INTENT TO USE PAGE CENTER TO DISTRIBUTE REPORTS**

Purpose

The purpose of this circular is to establish interim guidelines for the certification of effort and cost sharing reports. The circular also serves as notification that Page Center will be used to distribute these reports in the future.

Effective Date

The guidelines shall be effective July 1, 2005 and modify the guidelines contained in APM A8.947, Accounting for Cost Sharing and APM A8.948, Accounting for Salaries Charged to Federally-Funded Grants.

The guidelines also supersede any previously issued memoranda from the Office of Research Services (ORS) with respect to reporting deadlines and submission requirements for these reports.

Background

Recent audit findings indicate that departments have not certified and submitted effort or cost sharing reports on a timely basis in accordance with the *University's policies*.

Current policies require monthly certification of effort reports and a 20-day submission deadline. Cost sharing reports are certified on an annual basis and have a 60-day submission deadline.

Discussions with external auditors, consultants and fiscal officers, reveal that:

- Effort and cost sharing reports must be certified on the same frequency because cost sharing is largely composed of committed effort
- Common practice at other institutions is to certify reports on at least a quarterly basis
- Twenty days is not enough time due to two levels of manual collation and distribution of reports at UH

The interim guidelines are a first step in streamlining reporting by bringing University policies in line with industry practice and allowing for the delays in a largely manual process.

Guidelines

1. Effort reports (CBMR289) and cost sharing reports (R1914B) shall be certified on a quarterly basis. The quarter end dates are defined as September 30, December 31, March 31, and June 30.
2. The deadline for certification shall be 45 days after the print date of the reports except for the June 30 cost sharing report.
3. All certified reports shall remain in the custody of the department except for the June 30 cost sharing report.
4. A copy of the certified June 30 cost sharing report shall be submitted to the Office of Research Services no later than 60 days after the print date of the report.
5. Reports shall continue to be issued on a monthly basis so that fiscal officers can monitor salary charges and cost sharing.

Page Center Notice

ORS intends to use Page Center to reduce delay by eliminating one level of manual collation and distribution of reports. Once testing is completed, ORS will notify fiscal officers via the UHFO-L email list that Page Center is operational and that paper copies will no longer be distributed from ORS.

Questions

Questions regarding the interim guidelines shall be directed to Kevin Hanaoka, Interim Director of Research Services at 956-7800.