From the Director’s Office

Aloha kākou,

This month’s issue highlights the Office of Management and Budget (OMB) Uniform Guidance’s (UG) changes on the certification language for financial reporting. The new language reinforces the certification of the accuracy on the expenditures reported to the sponsored agencies. It is important for the principal investigators (PIs) and fiscal administrators (FAs) to ensure that expenditures recorded in the Kuali Financial System (KFS) are in compliance with the award budget and OMB UG cost principles. ORS would like to remind the PIs and FAs of their award management fiscal responsibilities when signing off invoices and personnel actions, and verifying the expenditures recorded in KFS. Please see details in the article below.

While federal agencies continue to finalize their guidances under the new OMB UG (deadline of December 26, 2014), ORS held its first OMB UG informational session for university faculty and staff on November 18, 2014. Thank you to everyone who attended the session and for your positive feedback. We strongly encourage anyone who was not able to attend or watch the video to go to the ORS website for the recorded session and handouts - http://www.ors.hawaii.edu/index.php/omb-uniform-guidance-and-uh-implementation. ORS will continue to monitor for any changes from federal agencies. Please stay tuned.

Also included in this issue are reminders of the Title III/Title V designation application which is due on December 18, 2014. ORS has already contacted each campus to start the application process. We also want to remind everyone on the process of committed cost sharing recording and reporting. See the articles below for details.

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From the Director’s Office (continued)

Please note that ORS will have a limited staff on Friday, November 28, 2014, the day after Thanksgiving, and also during the Profession Development Days of December 26 – December 31, 2014. If you plan to submit a proposal during these periods, please notify your ORS Contracts & Grants Specialists assigned to your unit as soon as possible.

Wishing you and your family a wonderful Thanksgiving holiday!

Yaa-Yin Fong
Director

Office of Management and Budget’s (OMB’s) Uniform Guidance Strengthens Certification Language

Another change that has not received much notice in the Office of Management and Budget’s (OMB’s) Uniform Guidance is a revision to the language required as part of the certifications submitted with annual and final financial reports and payment vouchers (invoices) (ref.: 2 CFR200.415).

Uniform Guidance language regarding required certifications of reported expenditures is changing as follows:

Current Language:
1. To assure that expenditures for sponsored agreements are proper and in accordance with the agreement documents and approved project budgets, the annual and/or final fiscal reports or vouchers requesting payment under the agreements will include a certification, signed by an authorized official of the university, which reads essentially as follows: “I certify that all expenditures reported (or payment requested) are for appropriate purposes and in accordance with the provisions of the application and award documents.”

New Language: (new language in bold)
§ 200.415: Required certifications.
(a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows: “By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729–3730 and 3801–3812).”

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Office of Management and Budget’s (OMB’s) Uniform Guidance Strengthens Certification Language (continued)

While the new language re-enforces the fiscal responsibilities of the signers of annual and final fiscal reports and vouchers for payment, this new language was previously understood to be part of the assurances provided when submitting these documents to federal sponsors. ORS would like to remind the PIs and FAs of their fiscal responsibility to ensure that expenditures are in compliance with OMB cost principles on managing their awards. We are reviewing this new language for any impacts on the University of Hawaii’s policies and procedures which may need to be revised as appropriate.

For questions or more information, contact Robert Roberts, Projects Fiscal Accounting Manager, at rroberts@hawaii.edu or (808) 956-6959.

Committed Cost Sharing

Committed cost sharing refers to any cost sharing that has been specifically committed to a project, whether mandatory or voluntary. Committed cost sharing must be budgeted, accounted for and recorded properly in the University of Hawaii’s Kuali Financial System (KFS). In KFS, if the award has committed cost sharing, the cost sharing account attribute is marked on the project account and a corresponding cost share subaccount is established to record the cost share amounts.

Principal investigators (PIs) have the primary responsibility for ensuring that cost sharing commitments are realistic, properly approved and that the committed amounts are met. At the start of a new award with cost sharing commitments, it is recommended that the PI and fiscal administrator (FA) work together to determine the cost share budget. Actual cost sharing should be inline with committed amounts included in the proposal document or award document. Cost sharing should be recorded timely, therefore, any commitments for personnel effort should be recorded as the actual costs incurred. Sometimes, the committed cost share amount is not stated in the proposal budget or award document by dollar amount. This is the case for proposals which included committed personnel effort, quantified by percentage of effort or period of time, but do not have that effort stated as a dollar amount in the proposal or award document. Where the committed cost share amount is not stated in terms of a dollar amount, the ORS fiscal accountant may be contacting the FA to obtain the cost share budget amount. This will allow the ORS fiscal accountant to determine whether the cost share amount recorded in the KFS subaccount has met the cost share requirement at project closeout.

Similar to direct costs charged to the project account, the PI/Project is responsible to ensure that the recorded cost sharing amounts are allowable, allocable and reasonable. Supporting documentation should be maintained by the PI/Project if requested by audit or inquiry from sponsors.

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Committed Cost Sharing (continued)

Under the Office of Management and Budget Uniform Guidance, effective December 26, 2014, voluntary cost sharing is NOT expected for research proposals and should not normally be considered during the merit review of the proposal unless specifically mentioned in the solicitation. Prior approval would be required for any change to the committed cost share amounts. Due to the increased administrative burden required for cost sharing, it is highly recommended that cost sharing commitments not be made unless specifically mandated.

For questions or more information, contact Joanne Yama, Projects Financial Services Manager, at jyama@hawaii.edu or (808) 956-8163.

Title III/Title V Designation Applications Announced

The U.S. Department of Education announced this month that it is accepting applications from institutions of higher education (IHE) for designation as a Title III/Title V eligible campus.

Eligibility designation qualifies an IHE to apply for grants under the above Title III and Title V programs, provided the institution meets certain additional program specific eligibility requirements.

Once more, the University of Hawaii’s Institution Research Office (IRO) will provide the institutional data for each campus and ORS will be assisting with data collection and online application submission for each campus. The application deadline for designation as an eligible institution is Thursday, December 18, 2014.

For more information, please contact Liane Akana, Contracts and Grants Specialist, at lianea@hawaii.edu or (808) 956-9117.

Final Report Filing for December 2014

In anticipation of the scheduled Professional Development Days of December 26 – December 31, 2014, fiscal administrators are asked to provide closeout confirmation, including final cost sharing amounts and any required back up documentation, for all awards with final reports due during the period of December 24, 2014 through December 31, 2014, no later than Monday, December 15, 2014.

Please refer to the closeout confirmation timeline described in APM A8.954, Extramural Closeout Procedures. If timely closeout confirmation is not received, ORS will file the final reports based on the information in the Kuali Financial System (KFS) as of the date the final report is prepared for filing. Items posted to the account’s continuation account, unposted entries, and encumbrances will not be included in the final report and will not be allowed to be charged to the project account once the final report is submitted to the sponsor.

Please review your awards and communicate with the principal investigator and project staff now to ensure timely closeout notification to your ORS accountant. Please also notify your ORS accountant if you anticipate any problems in meeting these deadlines.
ORS Helpline Frequently Asked Questions

Often a Principal Investigator will forward award notices to project staff who are monitoring awards and they do not have access because they are not a fiscal administrator. How can these project staff obtain access to the myGRANT award record?

Project staff can be given access to a myGRANT award record by the ORS Helpline. For individual unit administrators, the Principal Investigator should request access through the Helpline Support Portal.

To add award viewers for an entire unit, please use the “Request Award Viewer Access” button on the Helpline Support Portal. (Anyone is authorized to make this request, but it must be accompanied by a memo signed by the highest approver for the unit.)

I submitted a proposal development record in myGRANT for routing. How do I check on the progress of the workflow approval?

To check on the routing of your proposal, open the proposal development record and navigate to the “Proposal Actions” tab. Here, you can view the status of your proposal in the “Route Log” section.

The Route Log is separated into three sections:

Actions Taken: This will list all of the users and the action they have taken on the proposal. You will always see the initiator of the proposal listed here, but you might also see the initiator as “Completed” or any subsequent approvals.

Pending Action Requests: This section will list the users or groups that currently need to approve the proposal.

Future Action Requests: This section will list the users or groups in order that will need to approve the proposal once it moves forward in the workflow. If this section is blank, it has been approved by ORS and the proposal has reached the end of the workflow.

Do you have a Question or Comment for ORS?

Please feel free to contact us at the ORS Helpline:

Email: helpline@ors.hawaii.edu or Phone: (808) 956-5198