

UNIVERSITY OF HAWAII  
UNIVERSITY OF HAWAII AT MANOĀ

OFFICE OF RESEARCH SERVICES  
UNIVERSITY OF HAWAII

MAJOR FUNCTIONS

The Office of Research Services (ORS) of the University of Hawai'i (UH) is responsible for assuring efficient and effective financial management of all extramural research and training contracts and grants that are entered into by the University.

ORS, in collaboration with the Research Corporation of the University of Hawai'i (RCUH), is administratively responsible for: review and approval of proposals and offers to extramural sponsors; acceptance of grants, contracts, subcontracts, cooperative agreements and all other extramural agreements on behalf of the UH; negotiation of the award terms and conditions; resolution of disputes and other issues with sponsors; development of systemwide administrative policies and procedures relating to extramurally financed programs; and the provision of training and coordinating services in these matters.

ORS has compliance responsibilities that include: on-going reviews of departmental and systemwide internal controls; coordination of required actions to correct deficiencies; pre-audit and post-audit activities to ensure compliance with federal and state laws and University policies and procedures; coordination and resolution of audit findings and questioned costs with sponsoring agencies; and the provision of counsel and guidance directly to UH executives, administrators, principal investigators, and fiscal staff on all matters relating to extramurally funded programs including the interpretation and application of contract and grant terms and conditions.

In collaboration with RCUH, ORS has accounting and financial reporting responsibilities that include: preparation and issuance of billings and financial reports to sponsors; development and maintenance of the necessary accounting systems and records that comply with federal cost principles and financial management standards; and preparation of the indirect cost and other special analytic studies that are periodically required.

OBJECTIVES

The objectives of the ORS are: to inform faculty of extramural funding programs that are available; advise and assist faculty in preparing proposals for extramural funding; negotiate and execute awards for extramural projects; coordinate and facilitate the administrative work of the funded faculty to assure success of the project; provide all central, financial

central, financial management services in support of extramural projects; and exercise necessary oversight to assure full compliance with all laws, regulations and contract provisions.

The services provided by ORS are available to all faculty, programs, departments and institutes throughout the UH system.

### ORGANIZATION

All extramurally sponsored research and training funds for the UH are administered by the Office of the Director for Research Services. Related project services and revolving fund and direct project support are administered by the designated section of RCUH.

The Office of Research Services is to be organized into one staff office and four line divisions as follows:

1. General Administration and Systems Management is a staff office that provides technical support services as necessary for the development, improvement and revisions to the Financial Management Information System (FMIS), cost accounting sub-systems, allocation methods, data compilation, and cost estimating/projections used by ORS and RCUH.
2. The Contracts Administration division is responsible for processing all extramurally funded contracts, grants, and cooperative agreements through the various pre-award, post-award, and close-out phases. These responsibilities also include:

Development, implementation, and maintenance of system controls for administrative management of extramural agreements; the issuance and updating of systemwide administrative procedures relating to contracts and grants management and presentation of periodic workshops and information sessions to familiarize appropriate University personnel on procedural changes and to discuss and resolve problem areas.

Pre-award activities which provide individual faculty members with current information on funding opportunities for their specialized areas; provide reports to the UH administration on extramural funding; maintains a five-year data base on proposals and awards. Also provides the faculty with the necessary advice and assistance to

prepare research or non-research proposals (training, instrumentation, fellowships, facilities, conferences, etc.); ensuring compliance with the regulations of the granting agency, the Federal and State governments, and the UH; submits the proposal, and negotiates the award when appropriate. Reviews, negotiates, and recommends acceptance of contracts and grants, and cooperative agreements; ensures the timely processing and execution of new contracts and grant awards, renewals, and extensions from sponsoring agencies. Maintains files on all proposed and funded projects and provides advice and assistance to the investigators until the projects have been completed.

Post-award activities that include reviews, evaluations and recommendations for the establishment of temporary accounts and advance funding requests, for action on sponsor's prior approval systems (OPAS and IPAS) and indirect cost adjustments.

This division monitors and coordinates the administrative close-out process of extramurally funded research and training contracts and grants and ensures timely submission of required management reports, patent or copyright reports, property inventory reports, scientific and technical reports, and other special reports that may be required by sponsoring agencies.

3. The Sponsored Project Accounting division coordinates the financial reporting, accounting, record maintenance, and cash management requirements of extramurally funded contracts and grants and cooperative agreements. This division:

Develops necessary accounting systems to accommodate financial reporting requirements imposed by the federal government and provides meaningful financial data for the review and evaluation of the financial status federally sponsored programs; is responsible for the maintenance of master files and ensures proper coding and deletion of inactive and terminated accounts; reviews and approves requests for establishment of accounts and provides assistance to fiscal officers in setting up accounting systems and fiscal controls.

Prepares and processes financial reports, billings and vouchers in accordance with contract and grant provisions specified by sponsoring agencies.

Reviews and calculates final indirect cost charges for contracts and grants; initiates adjusting and closing entries and prepares final, financial closing documents.

Maintains contracts, grants, and cooperative agreement accounting records and files including correspondences and related documents.

Reviews, analyzes, and projects cash requirements for all extramurally funded research and training contracts and grants and determines cash drawdown requirements for letter of credit and advance funding agreements.

Coordinates and processes monthly cash advance requests and reimbursements including the reconciliation of cash advances with actual expenditures.

Reviews and monitors overhead income accounts and initiates periodic payments to State Department of Budget and Finance, and UH Research and Training Revolving Fund account.

Maintains and reconciles accounts receivables and advances from sponsors, and prepares fiscal-year end closing and adjusting entries.

4. The Compliance and Field Support division reviews UH business systems such as personnel, procurement and property management, research administration, accounting and financial reporting, insurance and risk management, patents and copyrights, and EEO to ascertain the adequacy of the UH's financial management systems, internal controls and to ensure strict compliance with federally imposed standards and requirements. It also:

Reviews departmental office records to ensure policies and procedures are adequate to provide reasonable and reliable internal controls of assets, liabilities, revenues, and expenses. Identifies deficiencies, if any, and the cooperative measures necessary to improve effectiveness and efficiency.

Coordinates all functional reviews and audit examinations of federally sponsored programs conducted by ONR, DCAA and independent public accounting firms. Reviews and evaluates audit findings, coordinates the implementation of corrective actions by appropriate

units, recommends improvements to established systems and procedures, and coordinates the preparation and submission of audit responses.

Coordinates with the University's internal auditor to ensure external audit requirements imposed by the federal government are met.

Reviews and monitors Research and Training Budget Status Reports and ensures expenditure compliance within funding limitations; reviews and approves cost transfers and adjustments.

Follows up on late accounts receivable and also reviews journal entries for all extramurally funded programs. Provides counsel and guidance to principle investigators and fiscal officers on program administrative matters including the interpretation of contract and grant terms and conditions relating to the reprogramming of project funds, allocability of costs, and the transfer or subcontracting of project scope to another College or University.

Assigns staff auditors and fiscal personnel on an as-needed basis to UH programs which have no administrative support personnel or programs which require staff augmentation to assure compliance with all laws and regulations.

5. The Cost Studies and Rate Analysis division coordinates and performs analytical studies relating to computation of federal indirect cost rates, use charges for special service facilities and other special studies as required. It establishes policies for proper accounting treatment and allocation of costs and must monitor and revise the UH Disclosure Statement as necessary to comply with federal regulations. The activities of this division include:

This division prepares the annual indirect cost rate proposal for the UH; coordinates the audit review process by Defense Contract Audit Agency (DCAA) and the Office of Naval Research (ONR) and assists in the negotiations of rates. Assures rate development process is appropriate, equitable, and in compliance with applicable federal regulations and directives. Reviews, analyzes, and coordinates the submission of annual financial reports and proposed rate schedules to cognizant federal agency for review and approval; and coordinates the audit review process by DCAA together with the Compliance and Field Support Division

In addition to these four functional divisions, the Director of Research Services is the UH official authorized to approve certain changes on behalf of the Public Health Service and the National Science Foundation for funded projects at the UH and his office is responsible for maintaining the documentation for audits.

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PROPOSED

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