

## 4.100 Accounting Reports

### I. Responsibilities

It is the responsibility of the Principal Investigator (PI) and Fiscal Administrator (FA) to review, reconcile, and monitor project reports on a timely basis to verify the accuracy of the reports and ensure that all recorded financial transactions are valid and appropriate. Failure to review reports in a timely manner may result in project deficits, cost disallowances, or a delay in project closeout.

### II. Accounting Reports

#### A. Access

RCUH Reports and UH Project Fiscal Reports can be accessed in the RCUH Financial Portal Reporting section. Users will only be able to access reports for project accounts assigned to their user profile.

#### B. Accounting Basis

RCUH Reports and UH Project Fiscal Reports present financial information on a cash basis, meaning revenues are recorded when the cash is received, and expenditures are recorded when the payment is made.

#### C. RCUH Reports

RCUH Reports are available for all projects administered by RCUH (Extramural, Intramural, Revolving, and Direct projects), but only includes transactions processed in the RCUH financial system. These reports are updated on a real-time basis after transactions are approved in the RCUH financial system.

Following is a list of the RCUH Reports and a brief description of the report. For more details on the report contents, please refer to the specific policy referenced.

Report Title	Description	RCUH Policy
Budget Status Report Summary	Provides summary financial information for a specific project regarding expenditures and outstanding purchase orders by budget category.	<a href="#">4.101</a>
Budget Status Report Sub-Project Summary	Provides summary financial information for a specific sub-project regarding expenditures and outstanding purchase orders by budget category.	
Budget Category Review	Provides detail transaction information for a specific project for prior months.	<a href="#">4.103</a>
Detail of Cost Report	Provides detail transaction information for a specific project for the current month.	<a href="#">4.104</a>
RCUH Payroll Report	Provides detail RCUH payroll transaction information (Gross Pay and Fringe Benefits) for each employee for a specific project and a	

Report Title	Description	RCUH Policy
	specific pay period.	
Vacation and Sick Leave	Provides detail vacation and sick leave hours taken and earned by each employee for a specific project from the beginning of the fiscal year (07/01/YY) through the last pay period.	
Summary Vacation Planning Report	Provides detail vacation balances by specific project to assist in vacation planning to avoid calendar year-end forfeiture.	
Vacation Leave Transactions and Adjustments	Provides data relating to cost and/or hours transfers by specific project where applicable.	
Current Project Assignments	Provides a list of all current projects assigned to your user profile.	
Current Users Assigned by Project	Provides a list of all users who have access the specific project.	
Summary Budget Status Report	Provides a list of all current projects assigned to your user profile, with summary financial information including total expenditures, outstanding purchase orders, total costs, and available balances.	
Consolidated Expenditure Report	Provides summary financial information for multiple projects (up to five projects) regarding expenditures by budget category. (This report does not include outstanding purchase orders).	

#### D. UH Project Fiscal Reports

UH Project Fiscal Reports are only available for UH Extramural projects, and will include all transactions processed or posted in the UH Quali Financial System (KFS). These reports are updated on a daily basis (generally every morning).

Following is a list of the UH Project Fiscal Reports and a brief description of the report. For more details on the report contents, please refer to the specific policy referenced.

Report Title	Description	RCUH Policy
KFS Budget Status Report	Provides summary financial information for a specific project regarding expenditures and outstanding purchase orders by contract and grant budget code.	<a href="#">4.120</a>
KFS Monthly Expenditure Report	Provides detail transaction information for a specific project for the current month, and the ability to review a prior month.	<a href="#">4.121</a>
Suspense Transactions Report	Provides detail information for transactions in "suspense" (i.e. transactions processed in the RCUH financial system that did not post to KFS due to various errors).	
Daily Balance Report	Provides the available balance at the beginning of the day, plus any transactions processed in the RCUH financial system for the current day, and the current remaining balance. The current remaining balance is used to determine	

Report Title	Description	RCUH Policy
	whether sufficient funds are available for transaction approval.	
KFS Continuation Account Transactions Report	Provides detail transaction information for transactions that post to the account's respective Continuation Account.	
Current Project Assignments	Provides a list of all current Extramural projects assigned to your user profile.	
KFS Summary Budget Status Report	Provides a list of all current Extramural projects assigned to your user profile, with summary financial information including total expenditures, outstanding purchase orders, total costs, and available balances.	

#### E. Comparison of RCUH Reports and UH Project Fiscal Reports

	RCUH Reports	UH Project Fiscal Reports
Project Types	Extramural, Intramural, Revolving, Direct	Extramural Only
Source	RCUH Financial System	UH Kualii Financial System (KFS)
Updated	Real Time (after transactions are approved)	Once daily (7:00 am)
Transactions	RCUH transactions only	All transactions posted to KFS (RCUH transactions, UH Payroll, UH Pcard, indirect cost assessments, etc.)
Budget Amounts	Intramural, Revolving, Direct	Extramural only

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