

Costing Policy & Analysis

Research Administration Office

University of California

LETTER

Information

July 31, 1995

CAMPUS CONTRACT AND GRANT OFFICERS

Subject: Cost Accounting Standards Board (CASB) Disclosure Statement--Schedule for Submission

On July 19, 1995, Associate Vice President Broome wrote to Charles Gale of the Office of Grants Management at HHS, informing him of the University's intended schedule of submission for CASB Disclosure Statements. A copy of the letter is attached and is self-explanatory.

Campuses may refer to the schedule on page 2 of the letter in responding to inquiries or completing representations/certifications that require this information.

Refer: Robert Baum (510) 987-9844 robert.baum@ucop.edu

Attachment

Subject Index: 06

Organization Index: U- 115, F-005

Jorge Ohy

Manager

Costing Policy & Analysis

July 19, 1995

Mr. Charles Gale

Director

Office of Grants Management

Department of Health and Human Services

517D Hubert Humphrey Building

200 Independence Ave., S.W.,

Washington, DC 20201

Re: CASB Disclosure Statement -- Schedule for Submission

Dear Mr. Gale:

I am writing to notify you of the University of California's intent to file its CASB Disclosure Statements (DS2) according to the schedule outlined in this letter. The schedule is consistent with the dates published on February 6, 1995, as part of the proposed revision to OMB Circular A-21.

The University will comply with all CASB requirements as they apply to educational institutions. As we work toward full compliance, we must deal with the complexity of the nine-campus UC system, the significant

workload associated with this task, the uncertainties of upcoming regulatory changes, and the expected but not yet published official guidance on how to achieve full compliance. Therefore, we alert you to the need for the University of California to maintain a DS2 submission schedule as outlined in this letter. We believe this schedule will provide the University a more valuable opportunity to assess its costing practices and to prepare the DS2 in a more meaningful way for both the Federal Government and the institution. It will also allow for the opportunity to incorporate any changes to regulations, or clarifications of them, that have been pending for some time.

Since the publication of the Application of Cost Accounting Standards Board Regulations to Educational Institutions in the Federal Register on November 8, 1994, the University has been working to implement the requirements of this new rule. We are currently in the midst of this implementation process and have concluded that more time is needed to ensure the preparation of Disclosure Statements that accurately reflect the costing practices of the University. The University of California intends to submit Disclosure Statements according to the following schedule.

UC Campus	Scheduled Submission Date of DS2
Berkeley	June 30, 1996
Los Angeles	June 30, 1996
San Diego	June 30, 1996
San Francisco	June 30, 1996
Davis	December 31, 1996
Irvine	June 30, 1997
Santa Barbara	June 30, 1997
Riverside	Currently Not Required
Santa Cruz	Currently Not Required

The schedule we have outlined allows the University to comply effectively with CASB requirements. It also recognizes the need to manage the implementation of regulatory changes efficiently. We appreciate your support in understanding our needs and the mutually benefiting objectives we are pursuing with this submission schedule. I trust that you will concur with our position.

If you have any questions please call me at (510) 987-0931 or Jorge Ohy at (510) 987-9842.

Sincerely,
Anne C. Broome
Associate Vice President
Business and Finance

cc:
Mr. David S. Low, Director, DCA, DHHS, Region IX, San Francisco
Senior Vice President Kennedy
Campus Accounting Officers
Manager Ohy