INTRODUCTION

This office provides executive leadership in planning, organizing, directing, evaluating, and coordinating the following aspects of UH System wide budget and financial management functions.

MAJOR FUNCTIONS

- Accounting
- Assets management
- Bond system operations
- Disbursing and payroll
- Treasury
- Procurement and real property
- Budgeting

June 21, 2005
STATE OF HAWAI‘I  
UNIVERSITY OF HAWAI‘I  
SYSTEMWIDE ADMINISTRATION  
OFFICE OF THE VICE PRESIDENT FOR BUDGET AND FINANCE/  
CHIEF FINANCIAL OFFICER  
FINANCIAL MANAGEMENT  
FUNCTIONAL STATEMENT

MAJOR FUNCTIONS

Plans, directs, and controls Systemwide accounting, and loan collection activities.

Plans, directs, and controls Systemwide disbursing, and payroll activities.

Plans, directs, and controls Systemwide treasury, and loan collection activities.

Plans, directs, and controls Systemwide fiscal services activities.

Plans, directs, and controls the University Bond System, Systemwide inventory management, Systemwide surplus property, and Systemwide tax management activities.

Plans, directs, and controls the procurement and real property activities.

Plans, directs, and controls the fiscal officer’s function for financial Management operations.

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MAJOR FUNCTIONS

The responsibilities of the General Accounting and Loan Collection (GRLC) office include overseeing accounting of all University funds; preparing the University's financial statements; interfacing with the State Department of Accounting and General Services (DAGS); advising fiscal administrators on accounting matters; assisting internal and external auditors; preparing special reports for management, the State, and external users; distributing interest income of the pool and interest-bearing accounts; assisting in the recordkeeping, collection and write-off of accounts receivable; monitoring and accounting for the endowment funds; performing the collection related activities for short and long term notes and other receivable.

SPECIFIC FUNCTIONS

A. Current Unrestricted, Plant and Loans

1. Current Unrestricted and Plant Funds

a. Oversees accounting of all funds

1) Maintains the accounting classification structure. Monitors the establishment of accounts and related attributes such as fund groups, funds, appropriations, subcodes.

2) Reconciles bank account, subsidiary and general ledger reports, and DAGS balances.

3) Keeps abreast of changes in college and University accounting, governmental accounting, state and federal laws and University policies; and promulgates administrative procedures, modify programs and procedures as necessary.

b. Prepares financial statements

1) Insures the complete and accurate recording of accounting data.

2) Prepares trial balances, adjusting entries and financial reports.

3) Assists in the required and discretionary audits of the University.

4) Submits draft financial report and schedules to the State by August 31.

5) Finalizes and publishes summary and detail financial report.

c. Records and reports accounting data with the State

1) Reimburses semi-monthly payroll costs to DAGS.

2) Reports quarterly funds held out of the State treasury.

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3) Reports annually on the special, revolving and trust funds to the Legislature.
4) Requests new appropriations and subcodes.
6) Coordinates State Journal Vouchers.
7) Coordinates the payment of Act 34 assessment charges.

d. Advises administrators on accounting matters such as:
1) Preparation of journal entries for the proper recodification of data, accruals and adjusting entries.
2) Proper classification of accounting data.
3) Preparation of trial balances.

e. Assist auditors
1) Schedules audits
2) Prepares trial balances and schedules.
3) Briefs auditors on internal procedures and University transactions.
4) Reviews adjusting entries.
5) Publishes audited financial reports with footnotes.

f. Prepares special reports as follows:
1) Management reports.
2) Financial report to the Federal Department of Education.
3) Endowment reports to the Board of Regents.
4) Endowment survey to NACUBC.
5) Integrated Postsecondary Education Data System (IPEDS) financial reports.

g. Distributes interest income of the pool investments and interest-bearing-checking account based on weekly average cash balances.

2. Student Loans

a. In addition to the above duties, interfaces and reconciles data to a billing agency and collection agencies.

b. Assists financial aid administrators in the monitoring of cash, recording of collection charges and reporting to state and federal agencies.
B. Current Restricted, Endowment, Agency, and Accounts Receivable

1. Endowment Fund
   a. Records transaction applicable to endowment activities.
   b. Distributes income in accordance with donors' wishes or Board policy.
   c. Reconciles records to investment custodians.

2. Agency Fund
   Review transactions in the agency fund for proper recordation and classification of data such as deposits and investment transactions.

3. Accounts Receivable
   a. Assists in the forwarding of bad debts to collection agency, to WAGS for the tax set-off, or to the Attorney General for write-off.
   b. Reports quarterly to the Attorney General's Office on status of outstanding receivable.

C. Loan Collection

1. Collects on long-term note receivable and certain other receivables.

2. Activates out-of-school accounts with the billing agency.

3. Coordinates accounts with billing, collection, address search and credit bureau agencies.

4. Performs in-house collection: calls delinquent borrowers, writes repayment agreements, performs address search, assigns accounts to collection agency, assigns to federal government or requests write-off through the Attorney General's Office.

D. Governmental Accounting Standards

Keeps abreast of changes in college and university accounting, governmental accounting, state laws and federal regulations, University policies, and promulgates administrative procedures, modify programs and procedures as necessary.

1. Reviews, assess and modifies the accounting system to ensure compliance with Governmental Accounting Standards Board Pronouncements and Statements.

2. Reviews, assess and implements Governmental Accounting Standards.
   a. Statement 33 Accounting and Financial Reporting for Non-exchange Transactions and as amended by
Statement 36 Recipient Reporting for Certain Shared Non-exchange Revenues; and

b. Statement 34 Basic Financial Statements and Managements' Discussion and Analysis for State and Local Governments and as amended by Statement 35 Basic Financial Statements and Management's discussion and Analysis for Public Colleges and Universities;

1. Statement 37 Reporting Model Ominibus
2. Statement 38 Notes Disclosure
Treasury Office:

1. Receives, pre-audits, and records all cash collection data of the University System and coordinates the quarter and year-end closing to ensure proper recording of cash receipts.

2. Reconciles cash collections with deposits appearing in daily UHSA bank statements and follows up on unrecorded deposits for all campuses. Also follows up on wire transfers and UHGA debit and credit memos.

3. Prepares State of Hawai'i Treasury Deposit Receipt forms for state collections and transmit funds to State via UHSA checks.

4. Deposits State of Hawai'i reimbursements to the University of Hawai'i into the UHSA to assure immediate interest earnings.

5. Develops and disseminates internal policies/procedures on collections and deposits.

6. Responsible for the approval/disapproval of requests, which include establishment, decrease/close, permanent/temporary increases, change in custodian and or alternate custodian of change funds. Reviews and authorizes all action requests and reviews all incidents of change fund overages and shortages.

7. Administers and controls all temporary cash advances for registration purposes.

8. Manages the short-term investment program of the University of Hawai'i by monitoring current market conditions and the University's cash flow and invests funds determined to be in excess of current obligations. Monitors collateral assigned to the University by financial institutions for the security of UH funds.

9. Responsible for the charge card program of the University of Hawai'i. Includes the review and change, if necessary, of technical specifications of new contract for charge card and lockbox transactions.

10. Inputs UHSA returned checks into the University system.

11. Records on line departmental deposits to FMIS.

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Cashier's Office

Collects, receives, and receipts University departmental collections for deposit and recordation into the financial management information system. Collects and deposits tuition and fees for the Mānoa Campus. Disburses financial aid and refund checks to students.

1. Receives departmental collections. Pre-audits, deposits and transships collection via armored car to bank. Controls departmental receipt data input into the financial management information system.

2. Coordinates daily campus security and armored car pick-up and deliveries with various departments and organizations. Coordinates special pick-up requests for armored car service.

3. Assists departments and organizations on cash collections and charge card program. Disseminates internal policies and procedures on collections, deposits, refunds and reimbursements.

4. Responsible for maintenance of the system-wide financial obligation database and financial obligations file in the student information system to ensure that individuals who have unpaid financial obligations are denied further access to university services.

5. Responsible for the maintenance of the Cashier's Office suspense accounts.

6. Responsible for the control and coordination of the cashiering and related fiscal functions of the student information system as it relates to the student registration process. Including but not limited to:
   a. Dissemination of payment information and policies for student registration.
   b. Controls the assessment, collection, cashiering, billing, deposit and refund of funds for tuition and fee revenue.

7. Disburses financial aid to students and parents.

8. Operates departmental checking account for tuition and fee refunds.

9. Monitors the reconciliation of revenues deposited into the tuition and fees special fund.

Functional Document Cashier-FINCFO-00
2/4/00

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MAJOR FUNCTIONS

The Disbursing and Payroll Office is a University systemwide operation that is responsible for the final review/pre-audit of all contracts, claims and payroll payments and the execution of all required payment processing activities and other accounts payable activities (e.g. vendor maintenance, W2A check production, check distribution, 1099MISC/1042S withholding/rereporting, etc).

PAYROLL SECTION

The Payroll Section processes employee payroll payments:

- Coordinates and is responsible for the processing of accurate and timely payroll payments.
- Develops policies/procedures for processing payroll documents in accordance with Federal, State, and University regulations.
- Develops payroll policies/procedures for the University's Administrative Procedures Manual.
- Performs final pre-audit function activities with respect to the legality, propriety, and proper authorization of all payroll and fringe payment documents. Pre-audits and verifies payroll and fringe payment documents for compliance with statutes, policies, rules and regulations, and contractual obligations before processing payments on State payroll change schedules for payroll checks issued by the State Payroll System.
- Pre-audits payroll source documents and processes information into both the University and State systems, including priority payroll, lump sum vacation, workers' compensation, and temporary disability payments, etc.
- Coordinates the distribution of all payroll checks.
- Coordinates and maintains the Student, Causal and Overload Payroll Information System (SCOPIS) for processing payroll payments to University non-regular employees.
- Instructs and trains Fiscal Officers, Assistant Fiscal Officers and Personnel Officers on payroll related policies/procedures.
- Coordinates the distribution of Federal and State income tax information on the Forms W-2.
- Coordinates employee repayment plans for salary overpayments.
- Compiles and posts taxable amounts for proper withholding and reporting of employee business expenses through the State payroll system (e.g. travel, mileage, uniform allowance, etc.).

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Disbursing and Payroll Office
Page 2

- Coordinates processing of legal request for information and garnishment orders (e.g., child support, court judgment, Federal and State levy, and IRS audits, etc.).

- Conducts research/analysis and responds to employee inquiries and complaints with respect to payroll payments.

- Pre-audits and processes fringe payroll payments, which includes overtime, night differential, meals compensation, etc.

- Calculates and prepares net overpayment worksheets and process payroll adjustments (employer and employee) to DARGS.

- Calculates and process workers' compensation payments for input on workers' compensation register and payroll change schedule.

- Implement the University's Administrative Procedures Manual pertaining to payroll procedures.

ACCOUNTS PAYABLE SECTION

The Accounts Payable Section processes encumbrances and payments for goods and services:

- Coordinates and is responsible for the prompt and accurate payment, reimbursement, or transfer of all University obligations from State of Hawai'i appropriations or funds assigned to the University of Hawai'i.

- Develops policies/procedures for processing encumbrances and payment documents in accordance with Federal, State, and University regulations. Develops accounts payable policies/procedures for the University's Administrative Procedures Manual.

- Performs final pre-audit function activities with respect to the legality, propriety, and proper authority on all encumbrances and payments. Pre-audits and verifies encumbrance and payment documents for compliance with statutes, policies, rules and regulations and contractual obligations before processing payments on UHGA checks (except for payroll checks issued by the State Payroll System).

- Post-audits UHGA checks for completeness, affixes authorized signature; sorts and distributes UHGA checks to individual, vendors, departments and campuses.

- Instructs and trains fiscal officers, assistant fiscal officers and petty cash/imprest check custodians on the policies/procedures for establishment and control of petty cash funds and imprest checking accounts.

- Develops coordinates, and maintains policies/procedures for the establishment and control of petty cash funds and imprest checking accounts.

- Actively participates in the design, development, testing and implementation of the Departmental Checking System (DCS). Responsible for the maintenance of the system. Analyzes problems and develops solutions at various stages

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of the check writing system, both procedurally and systematically. Instructs and trains fiscal officers, assistant fiscal officers and Departmental Checking System custodians on data entry, policies, and procedures for establishment, processing, and control of DCS accounts. Develops, coordinates, and maintains policies/procedures for the establishment and control of petty cash funds and Departmental Checking Accounts. Performs DCS site visitations to review/post audit payment transactions, DCS process, and physical set up.

- Coordinates the preparation, withholding and distribution of Federal and State income tax information on the Forms 1042S and 1099-MISC to payees, Internal Revenue Service (IRS), and the State of Hawaii.

- Develops policies/procedures for processing and reporting of taxability of employee business expenses. Pre-audits reportable and taxable amounts for proper withholding and reporting through the University's Payroll to the State payroll system.

- Coordinates quarterly wage reporting as required by the State Department of Labor and Industrial Relations (DLIR). Coordinates processing of unemployment claims relating to University contract and claims transactions.

- Prepares Summary Warrant Vouchers for reimbursement and bond payments with supporting documentation for submission to the State Department of Accounting and General Services (DAGS).

- Records and reconciles all contract and claims encumbrances with DAGS yearly at fiscal year end.

- Controls, edits, and monitors reports on encumbrances, extensions, insufficient funds, and accounts payable.

- Maintains and reconciles employee travel advances file for future accounting of travel expenses for each travel advance. Follow up with travelers and deans and directors all outstanding advances. Identifies all travel expenses that are reportable and taxable to IRS through the State payroll system for employees.

- Maintains and reconciles non-employee reportable travel transactions for processing to IRS under Form 1099MISC and Form 1042 regulations.

- Maintains and coordinates an on-line vendor table (data file) for approximately 50,000 vendors for field and central use. Assigns vendor codes for all payment documents for timely and accurate payment processing.

- Monitors and maintains a Financial Management Information System (FMIS) Accounts Payroll system. Knowledgeable in maintaining electronically a large vendor master file for on-line viewing by field and central personnel, creating and paying vouchers on-line, and aiding vendors on payment status.

- Coordinates and initiates on-line corrective actions of rejected transactions. Knowledgeable of accounts payable and financial accounting FMIS procedures to take corrective actions.

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Actively participate in the development, testing and implementation of the electronic Purchasing Module of FMIS. Instructs and trains fiscal officers, assistant fiscal officers and their staff on data entry, policies, and procedures for electronic purchase order payment processing and encumbrance liquidation. Serves as help line, takes department calls, analyzes problems, and develops solutions at various stages of the payment process, both procedurally and systematically. Knowledgeable of the purchasing system, accounts payable system, and financial accounting system; and their corresponding effects on each other.

Designs hard copy and electronic encumbrance liquidation and payment forms for departmental use and submittal to Accounts Payable.
MAJOR FUNCTIONS

Directs, manages, and oversees University Bond System (UBS) projects in (1) budget preparation, (2) generation and accounting of revenues, (3) expenditure control, and (4) development and implementation of investment strategies to ensure maximum yield. Develops and implements policies, rules, and procedures to ensure the self-financing nature of bond projects. Prepares prospectus and financing models; compiles and analyzes financial data relating to the sale of revenue bonds. UBS covers the following projects:

- UH Mānoa Student Housing
- UH Hilo Student Housing
- UH Mānoa Faculty Housing
- UH Mānoa Campus Center
- UH Mānoa Parking Operations
- University Bookstore System
- Maui Community College Student Housing
- Telecommunication System

Directs, manages, and oversees the Systemwide management, inventorying, and accounting for all fixed assets of the University System property in accordance with Federal, State, University, and granting agency regulations.

- Maintains a computerized personal property accounting system as required by law and grant or contract provision.
- Prepare reports on property as required by law, contract, grant or as requested.
- Prepare regulatory policies and procedures on inventory of personal property and real property.
- Trains fiscal officers in property administration.

Establishes, directs, manages, and oversees the University’s tax compliance program.

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MAJOR FUNCTIONS

Plans, coordinates, and controls the financial accounting and reporting activities for the University of Hawai‘i System.

Plans and directs the analysis, design, development, implementation, and revision of the University's Systemwide accounting and reporting system.

Represents the University in Statewide accounting and reporting projects.

Organizes and coordinates the fiscal year end closing for the University.

Writes or directs the writing and issuance of the University Administrative Procedures setting forth Systemwide accounting policies and procedures.

Oversees University compliance with laws, rules, and administrative procedures pertaining to financial management information system.

Plans and implements the identification and documentation of needs for a new financial management information system. Responsible for ensuring the successful replacement of the University's current system with an on-line system that meets all identified requirements.
STATE OF HAWAII
UNIVERSITY OF HAWAII
SYSTEMWIDE ADMINISTRATION
OFFICE OF THE VICE PRESIDENT FOR BUDGET AND FINANCE
CHIEF FINANCIAL OFFICER
FINANCIAL MANAGEMENT
PROCUREMENT AND REAL PROPERTY MANAGEMENT
FUNCTIONAL STATEMENT

MAJOR FUNCTIONS

The Office of Procurement and Real Property Management provides overall direction and leadership in the systemwide development of procurement and real property management policies and procedures. It plans, organizes, directs and controls procurement, real property, and records management activities for the University system.

The Office of Procurement and Real Property Management provides overall leadership and direction in the acquisition of goods, services, and construction, in all transactions involving the acquisition or conveyance of interests in real property, in the development and administration of the University's records management program, in the planning, development and implementation of fiscal officer training programs and the auditing of fiscal officer transactions, and in the development of legislation involving procurement and real property management issues. It ensures compliance with applicable law and procedural requirements pertaining to public records.

Associate Director

• Assists the Director in planning, organizing, directing, and controlling the University's Office of Procurement and Real Property Management.

• Acts as the Director and signs contractual and real property documents, as authorized, during the absence of the Director.

• Assists the Director in the resolution of unique procurement problems, contract disputes, and in making complex procurement decisions.

• Prepares studies on subjects pertaining to procurement and real property management for the University and assists in the presentation of testimony before boards, committees, and other entities.

• Oversees the University's small business utilization program as required by Federal Law; develops policies and procedures, contract clauses and reports concerning small business utilization; advises small businesses on how to do business with the University.

• Oversees the University's Records Management Program and provides guidance to University personnel on records management issues.

• Performs special tasks in complex acquisitions and performs contract administration duties as assigned.

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PROCUREMENT SECTION

- Evaluates departmental requirements for acquisition of goods, services, and construction.

- Prepares invitations for bids and requests for proposals or quotations consisting of technical specifications, general provisions and special provisions for the acquisition of goods, services and construction in accordance with applicable law and University Administrative Procedures.

- Processes competitive solicitations in accordance with applicable law, grant or contract terms and University Administrative Procedures.

- Awards contracts pursuant to competitive solicitations.

- Effects contracts for professional and other specialized services in accordance with University Administrative Procedures.

- Processes sole source procurements in accordance with applicable law and University Administrative Procedures.

- Processes emergency procurements in accordance with applicable law and University Administrative Procedures.

- Processes small purchases and purchases exempt from competitive solicitation and/or standard procurement requirements which exceed delegated purchasing authority of fiscal officers in accordance with applicable law and University Administrative Procedures.

- Develops contract terms and provisions.

- Provides contract administration services.

- Processes financial management accounting forms relating to procurement actions.

- Monitors decentralized procurement activities administered by fiscal officers at the campus and departmental level.

- Provides advice and assistance to departments in the administration of purchase orders and contracts issued by fiscal officers.

-Administers training to fiscal officers.

-Prepares purchasing forms for use by fiscal officers.

-Develops University administrative procedures relating to the procurement of goods, services and construction.

-Provides assistance to vendors regarding University procurement operations and procedures.

-Prepares reports on procurement activities within the University.

-Administers electronic systems utilized for procurement operations.

-Administers a purchasing card program for the procurement of goods and services.
• Administers a small business utilization program in accordance with applicable law.

**REAL PROPERTY SECTION**

• Advises and participates in the acquisition, disposition and exchange of interests in real property necessary to the physical development and operations of University campuses, research centers and other programs.

• Assists in the preparation of land use and zoning studies, appraisal reports, and research and evaluation studies relating to the acquisition and disposition of real property.

• Assists in maintaining an inventory of University interests in real property for planning and reporting purposes.

• Assists in the preparation of environmental assessments and impact statements for new campuses, master plans and all University projects; assists in the development of University environmental policy and all documents in compliance with applicable law, rules, and regulations.

• Coordinates the representation of the University in dealing with private individuals or entities and public agencies on matters relating to University lands and other interests in real property.

• Drafts conveyance documents, such as deeds, leases, easements, rights of way and licenses, relating to University interests in real property.

• Coordinates with University departments involved in or affected by real property transactions.

• Processes conveyance documents for execution by parties.

• Recordsregisters conveyance documents, as necessary.

• Maintains official files for all University interests in real property.

• Monitors official files to process necessary changes to terms and conditions of the conveyance documents, such as extensions of lease, adjustments to rent, and insurance renewals.

• Processes short-term lease requests from University departments.

• Processes financial management accounting forms for payments relating to University interests in real property.

• Prepares reports on University interests in real property.

**N O V 1 8 2 0 0 4**
• Provides overall leadership and direction in the preparation and execution of the University’s operating budget, and assists in its administration.

• Analyzes budget policy and budget policy options including the identification of trends and consequences.

• Suggests management initiatives. Recommends policies, programs, issues, problems, procedures, organization, and management practices for evaluation and appropriate action. Participates in the analyses of policies, programs, issues, management practices, procedures, organization, and problems.

• Provides strategic and technical support for budget decision-making.

• Provides assistance and advice to the Board of Regents, University executives and program personnel in clarifying the philosophy, design, policies, and procedures of the revenue/budget/resource allocation system. Advises and assists programs with University policy conformance, budgeting, expenditure control, and related budgetary management matters.

• Develops, implements and maintains a monitoring system to provide for the systematic review and evaluation of the resource allocation program, budgetary program plans, revenues, and expenditures.

• Reviews proposals for reorganization, recommends organizational changes as appropriate.
INTRODUCTION

This office provides executive leadership in planning, organizing, directing, evaluating, and coordinating the following aspects of UH System wide budget and financial management functions.

MAJOR FUNCTIONS

- Accounting
- Assets management
- Bond system operations
- Disbursing and payroll
- Treasury
- Procurement and real property
- Budgeting

Also provides executive leadership in planning, organizing, directing, evaluating, and coordinating Community College Administrative Affairs.
ADMINISTRATIVE AFFAIRS

This office is responsible for facilitation and coordination in all aspects of administrative affairs for community colleges including budget, human resources, facilities planning and management, and equal opportunity employment/affirmative action.

Coordinates planning and management systems to promote policy coordination among the Community Colleges.

Provides centralized support services in budgeting, human resources, facilities planning and management and equal opportunity employment/affirmative action.

Participates at the policy level on collective bargaining contract negotiations and contract interpretation including the handling of grievances.

Coordinates activities involving relationships with senior system-wide and campus administrators, BOR and its committees, legislative committees and their staffs and with City, State and Federal agencies and community groups.

Reviews, approves, assigns delegated, and processes administrative matters; conducts management and other studies; and issues required reports. Resolves problems and issues that have systemwide or inter-campus impact.

Coordinates all activities relating to the Capital Improvements Program (CIP), and repairs and maintenance projects of the Community Colleges.

Provides messenger and mail services to the various campuses.

Physical Facilities, Planning and Construction

Coordinates long- and short-range physical facilities plans between community college chancellors and the Director of Capital Improvements.

Coordinates activities with private contractors, Director of Capital Improvements, and governmental inspectors, and acts as liaison between chancellors and the Director of Capital Improvements in the preparation of plans for new construction projects and building alterations.

Coordinates preparation of capital improvements budget for community colleges in consultation with the chancellors and Director of Capital Improvements.

Provides occupational and environmental health and safety support for the Community Colleges in coordination with the University of Hawaii Environmental Health and Safety Office (EHSO) and the Director of Capital Improvements. The EHSO maintains systemwide responsibility for most of these health and safety functions.

SUPERSEDED
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Budget and Planning

Coordinates, reviews, and prepares operating and CIP budgets and expenditure plans and reports required by the University, State and Federal governments.

Develops Community Colleges and systemwide program budget and allocation plans.

Develops budgetary and control systems and procedures.

Provides staff support in the review and analysis of organizational charts and functional statements. Coordinates the flow and approval of reorganization requests for the Community Colleges.

Conducts special studies and analysis affecting the budget.

Finance and Operations

Develops, reviews, and revises policies and operational fiscal affairs procedures in coordination with Chancellors from community colleges.

Supervises the compliance of existing University and governmental policies and regulations on fiscal matters.

Coordinates, reviews, and administers extramural contracts and grants.

Provides messenger and mail services to the various campuses.

Human Resources

Develops and directs the personnel system for the Community Colleges and systemwide programs, which include reviewing proposed personnel actions, advising the campus chancellors and program directors on the course of action.

Provides overall systemwide leadership in the direction and goals for the personnel program, including development of personnel rules, policies and procedures and ensures appropriate implementation.

Serves as the Community College chancellors' and systemwide program directors’ principal advisor in interpreting and administering provisions of the various collective bargaining contracts. Serves as grievance hearings officer.

Serves as principal liaison with the University System Office of Human Resources.

Develops, plans, and coordinates staff development activities for the Community Colleges with community college Chancellors. This includes providing training to upgrade skills and developing workshops to enrich and enhance professional knowledge and abilities. Identifies Community College faculty and staff goals, objectives, and directions to respond to these needs.

Equal Employment Opportunities/Affirmative Action

Develops, coordinates and implements the equal employment opportunity and affirmative action program for the Community Colleges System.
Ensures compliance with Federal, State and University policies and procedures.

Investigates grievances and complaints.

Develops proactive programs and activities to address underutilization and to ensure the rights of protected individuals.
STATE OF HAWAI'I
UNIVERSITY OF HAWAI'I
OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION AND CHIEF FINANCIAL OFFICER

FUNCTIONAL STATEMENT

MAJOR FUNCTIONS

Provides executive leadership in planning, organizing, directing, evaluating, and coordinating all aspects of UH Systemwide administrative and support functions including:

- Accounting
- Assets management
- Bond system operations
- Disbursing and payroll
- Treasury
- Internal and external auditing
- Procurement, real property, and risk management
- Human resources administration
- Information technology
- Budgeting

Also provides executive leadership in planning, organizing, directing, evaluating, and coordinating Community Colleges Administrative Affairs.

SUPERSEDED

Date NOV 18 2004
MAJOR FUNCTIONS

- Plans, supervises, and coordinates the University's audit function.

- Provides advice and assistance to the Board of Regents, President, and Vice President for Administration and Chief Financial Officer on auditing, internal control, and related matters.

- Plans, supervises, and coordinates teams of internal auditors in performing cyclical audits of selected University examinees.

- Develops and administers comprehensive Systemwide internal auditing to report on the quality of examinee's system of internal control and quality of performance in carrying out assigned responsibilities, adequacy of safeguards of assets, detection of variations or deficiencies for early corrective action, and extent of compliance with internal and external audit recommendations accepted by the University.

- Provides advice and assistance to various University offices in evaluating and reporting on the economy and efficiency in the use of resources, accomplishment of established objectives and goals for operations and programs, detection of unmet needs, as well as extent of compliance with policies, procedures, statutes, rules, and regulations.

- Develops and administers comprehensive Systemwide procurement and coordination of external auditing and consulting services to report on the reliability of financial statements of examinees, quality of examinee's system of internal control and quality of performance in carrying out assigned responsibilities, and extent of reliability of the University's administrative system, organization, accounting, and reporting system.

- Serves as the University's representative to external auditors and audit agencies.

SUPERSEDED
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Provides systemwide leadership, direction, planning, organization, and control of the University's risk management functions. Areas of program responsibility include tort claims, workers' compensation, safety, loss control, and insurance administration.

- Formulates systemwide long- and short-range risk management plans and objectives.
- Develops and oversees systemwide risk management policies and procedures.
- Develops, implements, and oversees programs that minimize the University's exposure to potential losses or damage involving physical assets, fidelity losses, liability claims, and workers' compensation.
- Assesses the University's risk exposure and insurance requirements. Determines and recommends appropriate levels of insurance coverage.
- Ensures compliance with legal requirements, rules and regulations, and policies and procedures.
- Directs the negotiation, execution, and administration of agreements relating to risk management.
- Periodically assesses the University's risk management program and prepares appropriate reports on risk management activities within the University.
- Investigates and gathers information regarding loss/damage claims involving University property and tort claims associated with University operations.
- Serves as the University liaison with the Department of Accounting and General Services, Risk Management Division.
- Provides training, guidance, and advice to University departments in all matters relating to risk management and insurance.
- Develops risk management forms.
- Submits claims on behalf of the University for property losses covered by insurance and/or the State Risk Management Program.

**SUPERSEDED**

Date: **Nov 18, 2004**
FUNCTIONAL STATEMENTS

ADMINISTRATIVE AFFAIRS

This office is responsible for facilitation and coordination in all aspects of administrative affairs for community colleges including budget, human resources, facilities planning and management, and equal opportunity employment/affirmative action.

Coordinates planning and management systems to promote policy coordination among the Community Colleges.

Provides centralized support services in budgeting, human resources, facilities planning and management and equal opportunity employment/affirmative action.

Participates at the policy level on collective bargaining contract negotiations and contract interpretation including the handling of grievances.

Coordinates activities involving relationships with senior system-wide and campus administrators, BOR and its committees, legislative committees and their staffs and with City, State and Federal agencies and community groups.

Reviews, approves, if delegated, and processes administrative matters; conducts management and other studies; and issues required reports. Resolves problems and issues that have system-wide or inter-campus impact.

Coordinates all activities relating to the Capital Improvements Program (CIP), and repairs and maintenance projects of the Community Colleges.

Provides messenger and mail services to the various campuses.

Physical Facilities, Planning and Construction

Coordinates long- and short-range physical facilities plans between community college chancellors and the Director of Capital Improvements.

Coordinates activities with private contractors, Director of Capital Improvements, and governmental inspectors, and acts as liaison between chancellors and the Director of Capital Improvements in the preparation of plans for new construction projects and building alterations.

Coordinates preparation of capital improvements budget for community colleges in consultation with the chancellors and Director of Capital Improvements.

Provides occupational and environmental health and safety support for the Community Colleges in coordination with the University of Hawai'i Environmental Health and Safety Office (EHSO) and the Director of Capital Improvements. The EHSO maintains systemwide responsibility for most of these health and safety functions.

SUPERSEDED
Date NOV 18 2004
MAJOR FUNCTIONS

Plans, directs, and controls Systemwide accounting, and loan collection activities.

Plans, directs, and controls Systemwide disbursing, and payroll activities.

Plans, directs, and controls Systemwide treasury, and loan collection activities.

Plans, directs, and controls Systemwide fiscal services activities.

Plans, directs, and controls the University Bond System, Systemwide inventory management, Systemwide surplus property, and Systemwide tax management activities.

Plans, directs, and controls the procurement and real property activities.

Plans, directs, and controls the fiscal officer's function for Financial Management operations.
MAJOR FUNCTIONS

The responsibilities of the General Accounting and Loan Collection (GALC) Office include overseeing accounting of all University funds; preparing the University's financial statements; interfacing with the State Department of Accounting and General Services (DAGS); advising fiscal administrators on accounting matters; assisting internal and external auditors; preparing special reports for management, the State, and external users; distributing interest income of the pool and interest-bearing accounts; assisting in the recordkeeping, collection and write-off of accounts receivable; monitoring and accounting for the endowment funds; performing the collection related activities for short and long term notes and other receivable.

SPECIAL FUNCTIONS

A. Current Unrestricted, Plant and Loans

   1. Current Unrestricted and Plant Funds

      a. Oversees accounting of all funds

         1) Maintains the accounting classification structure. Monitors the establishment of accounts and related attributes such as fund groups, funds, appropriations, subcodes.

         2) Reconciles bank account, subsidiary and general ledger reports, and DAGS balances.

         3) Keeps abreast of changes in college and University accounting, governmental accounting, state and federal laws and University policies; and promulgates administrative procedures, modify programs and procedures as necessary.

      b. Prepares financial statements

         1) Insures the complete and accurate recordation of accounting data.

         2) Prepares trial balances, adjusting entries and financial reports.

         3) Assists in the required and discretionary audits of the University.

         4) Submits draft financial report and schedules to the State by August 31.

         5) Finalizes and publishes summary and detail financial report.

      c. Records and reports accounting data with the State

         1) Reimburses semi-monthly payroll costs to DAGS.

         2) Reports quarterly funds held out of the State treasury.

SUPERSDED

Date NOV 18 2004
Treasury Office

1. Receives, pre-audits, and records all cash collection data of the University System and coordinates the quarter and year-end closing to ensure proper recording of cash receipts.

2. Reconciles cash collections with deposits appearing in daily UHGA bank statements and follows up on unrecorded deposits for all campuses. Also follows up on wire transfers and UHGA debit and credit memo.

3. Prepares State of Hawai’i Treasury Deposit Receipt forms for state collections and transmit funds to State via UHGA checks.

4. Deposits State of Hawai’i reimbursements to the University of Hawai’i into the UHGA to assure immediate interest earnings.

5. Develops and disseminates internal policies/procedures on collections and deposits.

6. Responsible for the approval/disapproval of requests, which include establishment, decrease/close, permanent/temporary increases, change in custodian and or alternate custodian of change funds. Reviews and authorizes all action requests and reviews all incidents of change fund overages and shortages.

7. Administrates and controls all temporary cash advances for registration purposes.

8. Manages the short-term investment program of the University of Hawai'i by monitoring current market conditions and the University’s cash flow and invest funds determined to be in excess of current obligations. Monitors collateral assigned to the University by financial institutions for the security of UH funds.

9. Responsible for the charge card program of the University of Hawai'i. Includes the review and change, if necessary, of technical specifications of new contract for charge card and lockbox transactions.

10. Inputs UHGA returned checks into the University system.

11. Records on line departmental deposits to FMIS.
STATE OF HAWAI'I
UNIVERSITY OF HAWAI'I
VICE PRESIDENT FOR ADMINISTRATION AND CHIEF FINANCIAL OFFICER
FINANCIAL MANAGEMENT
BURGAR
FUNCTIONAL STATEMENT

Cashier's Office

Collects, receives, and receipts University departmental collections for deposit and recordation into the financial management information system. Collects and deposits tuition and fees for the Mānoa Campus. Distributes financial aid and refund checks to students.

1. Receives departmental collections. Pre-audits, deposits and transfers collection via armored car to bank. Controls departmental receipt data input into the financial management information system.

2. Coordinates daily campus security and armored car pick-up and deliveries with various departments and organizations. Coordinates special pick-up requests for armored car service.

3. Assists departments and organizations on cash collections and charge card program. Disseminates internal policies and procedures on collections, deposits, refunds and reimbursements.

4. Responsible for maintenance of the system-wide financial obligation database and financial obligations file in the student information system to ensure that individuals who have unpaid financial obligations are denied further access to university services.

5. Responsible for the maintenance of the Cashier's Office suspense accounts.

6. Responsible for the control and coordination of the cashiering and related fiscal functions of the student information system as it relates to the student registration process. Including but not limited to:
   a. Dissemination of payment information and policies for student registration.
   b. Controls the assessment, collection, cashiering, billing deposit and refund of funds for tuition and fee revenue.

7. Distributes financial aid to students and parents.

8. Operates departmental checking account for tuition and fee refunds.

9. Monitors the reconciliation of revenues deposited into the tuition and fees special fund.

Functional Statement Cashier-P0030830, Apr
1/21/92

SUPERSEDED
Date NOV 18 2004
MAJOR FUNCTIONS

The Disbursing and Payroll Office is a University system-wide operation that is responsible for the final review/pre-audit of all contracts, claims and payroll payments and the execution of all required payment processing activities and other accounts payable activities (e.g., vendor maintenance, USDA check production, check distribution, 1099MISC/1042S withholding/reporting, etc.

PAYROLL SECTION

The Payroll Section processes employee payroll payments:

- Coordinates and is responsible for the processing of accurate and timely payroll payments.
- Develops policies/procedures for processing payroll documents in accordance with Federal, State, and University regulations. Develops payroll policies/procedures for the University's Administrative Procedures Manual.
- Performs final pre-audit function activities with respect to the legality, propriety, and proper authorization on all payroll and fringe payment documents. Pre-audits and verifies payroll and fringe payment documents for compliance with statutes, policies, rules and regulations, and contractual obligations before processing payments on State payroll change schedules for payroll checks issued by the State Payroll System.
- Pre-audits payroll source documents and processes information into both the University and State systems, including priority payroll, lump sum vacation, workers' compensation, and temporary disability payments, etc.
- Coordinates the distribution of all payroll checks.
- Coordinates and maintains the Student, Causal and Overload Payroll Information System (SCOPIS) for processing payroll payments to University non-regular employees.
- Instructs and trains Fiscal Officers, Assistant Fiscal Officers and Personnel officers on payroll related policies/procedures.
- Coordinates the distribution of Federal and State income tax information on the Forms W-2.
- Coordinates employee repayment plans for salary overpayments.
- Compiles and posts taxable amounts for proper withholding and reporting of employee business expenses through the State payroll system (e.g., travel, mileage, uniform allowance, etc.).
MAJOR FUNCTIONS

Directs, manages, and oversees University Bond System (UBS) projects in (1) budget preparation, (2) generation and accounting of revenues, (3) expenditure control, and (4) development and implementation of investment strategies to ensure maximum yield. Develops and implements policies, rules, and procedures to ensure the self-financing nature of bond projects. Prepares prospectus and financing models; compiles and analyzes financial data relating to the sale of revenue bonds. UBS covers the following projects:

- UH Mānoa Student Housing
- UH Hilo Student Housing
- UH Mānoa Faculty Housing
- UH Mānoa Campus Center
- UH Mānoa Parking Operations
- University Bookstore System
- Maui Community College Student Housing
- Telecommunication System

Directs, manages, and oversees the Systemwide management, inventoring, and accounting for all fixed assets of the University System property in accordance with Federal, State, University, and granting agency regulations.

- Maintains a computerized personal property accounting system as required by law and grant or contract provision.
- Prepare reports on property as required by law, contract, grant or as requested.
- Prepare regulatory policies and procedures on inventory of personal property and real property.
- Trains fiscal officers in property administration.

Establishes, directs, manages, and oversees the University's tax compliance program.

SUPERSEDED
Date NOV 18 2004
STATE OF HAWAI'I
UNIVERSITY OF HAWAI'I
VICE PRESIDENT FOR ADMINISTRATION AND CHIEF FINANCIAL OFFICER
FINANCIAL MANAGEMENT
FINANCIAL SERVICES
FUNCTIONAL STATEMENT

MAJOR FUNCTIONS:

Plans, coordinates, and controls the financial accounting and reporting activities for the University of Hawai'i System.

Plans and directs the analysis, design, development, implementation, and revision of the University's Systemwide accounting and reporting system.

Represents the University in Statewide accounting and reporting projects.

Organizes and coordinates the fiscal year end closing for the University.

Writes or directs the writing and issuance of the UH Administrative Procedures setting forth Systemwide accounting policies and procedures.

Oversees University compliance with laws, rules, and administrative procedures pertaining to financial management information system.

Plans and implements the identification and documentation of needs for a new financial management information system. Responsible for ensuring the successful replacement of the University's current system with an on-line system that meets all identified requirements.

SUPERSEDED
Date NOV 18 2004
MAJOR FUNCTIONS

The office of Procurement and Real Property Management provides overall direction and leadership in the systemwide development of procurement and real property management policies and procedures. It plans, organizes, directs and controls procurement, real property, and records management activities for the University system.

The office of Procurement and Real Property Management provides overall leadership and direction in the acquisition of goods, services, and construction, in all transactions involving the acquisition or conveyance of interests in real property, in the development and administration of the University's records management program, in the planning, development and implementation of fiscal officer training programs and the auditing of fiscal officer transactions, and in the development of legislation involving procurement and real property management issues. Insures compliance with applicable law and procedural requirements pertaining to public records.

Associate Director

• Assists the Director in planning, organizing, directing, and controlling the University's Office of Procurement and Real Property Management.

• Acts as the Director and signs contractual and real property documents, as authorized, during the absence of the Director.

• Assists the Director in the resolution of unique procurement problems, contract disputes, and in making complex procurement decisions.

• Prepares studies on subjects pertaining to procurement and real property management for the University and assists in the presentation of testimony before boards, committees, and other entities.

• Oversees the University's small business utilization program as required by Federal Law; develops policies and procedures, contract clauses and reports concerning small business utilization; advises small businesses on how to do business with the University.

• Oversees the University's Records Management Program and provides guidance to University personnel on records management issues.

• Performs special tasks in complex acquisitions and performs contract administration duties as assigned.
STATE OF HAWAII
UNIVERSITY OF HAWAII
OFFICE OF HUMAN RESOURCES
VICE PRESIDENT FOR ADMINISTRATION AND
CHIEF FINANCIAL OFFICER

MAJOR FUNCTIONS

The Office of Human Resources has systemwide responsibility for human resources management, including policy and procedure development, maintenance, and implementation; advisory services to units and staff services for executive decision-making. The System Director of Human Resources advises the Vice President for Administration and Chief Financial Officer and other senior executives on all human resources management matters.

The Director’s Office has responsibility for planning, organizing, and managing the University’s human resources program as it relates to Board of Regents appointees and Civil Service employees, employee benefits, and other related programs. This responsibility includes the development, implementation, and maintenance of personnel policies and procedures to ensure compliance with Board of Regents’ Bylaws and Policies, Executive policies, State statutes, Federal laws and regulations, administrative procedures, and applicable collective bargaining agreements; the administration of the University’s classification and compensation plan for A/P and S/M personnel and of the State’s classification and compensation plan for civil service employees; directing special projects and studies; providing leadership and advice to senior level executives on matters relevant to human resources issues; negotiating collective bargaining agreements; conducting hearings and rendering decisions on grievances; and administering the University’s employee benefits, and staff development and training programs.

- Directs, administers, and coordinates the employee relations program for all employees including serving as the President’s designee as hearings officer for grievances
- Develops and issues interpretive guidelines, policies, and procedures, including Executive Policies and Administrative Procedures
- Provides advisory services relative to rules, regulations, policies, and collective bargaining agreements relating to the management and direction of the University’s employees
- Directs and administers on a systemwide basis, the civil service recruitment, examination, and personnel transaction programs
- Develops and implements classification and compensation systems, including classification actions on positions, reviewing compensation adjustment recommendations, and representing the University before inter-agency boards and commissions, as applicable
- Develops, directs, administers, and coordinates the job performance evaluation program
- Directs, administers, and coordinates the State return-to-work priority program
- Custodian of official personnel files for all civil service and Executive and Managerial employees and employees of undesignated system offices
- Directs, administers, and coordinates the labor relations program, including advisory services relative to investigation, discipline, problem resolution, contract interpretation, and policy interpretation
- Reviews S/M appointment and recommendation issues
- Coordinates the State’s and University’s benefit programs (Employee-Union Trust Fund, Retirement System, Part-Time, Seasonal Deferred Compensation, Tax Deferred Annuity Programs, etc.) for University employees on a systemwide basis. Serves as liaison with other State agencies

SUPERSEDED

Date NOV 18 2004
STATE OF HAWAI'I
UNIVERSITY OF HAWAI'I
OFFICE OF THE
VICE PRESIDENT FOR ADMINISTRATION AND
CHIEF FINANCIAL OFFICER
UNIVERSITY BUDGET OFFICE
FUNCTIONAL STATEMENT

- Provides overall leadership and direction in the preparation and execution of the University's operating budget and assists in its administration.
- Analyzes budget policy and budget policy options including the identification of trends and consequences.
- Suggests management initiatives. Recommends policies, programs, issues, problems, procedures, organization, and management practices for evaluation and appropriate action. Participates in the analyses of policies, programs, issues, management practices, procedures, organization, and problems.
- Provides strategic and technical support for budget decision-making.
- Provides assistance and advice to the Board of Regents, University executives and program personnel in clarifying the philosophy, design, policies, and procedures of the revenue/budget/resource allocation system. Advises and assists programs with University policy conformance, budgeting, expenditure control, and related budgetary management matters.
- Develops, implements and maintains a monitoring system to provide for the systematic review and evaluation of the resource allocation program, budgetary program plans, revenues, and expenditures.
- Reviews proposals for reorganization; recommends organizational changes as appropriate.

SUPERSEDED
Date NOV 18 2004
STATE OF HAWAII
UNIVERSITY OF HAWAII
SYSTEMWIDE ADMINISTRATION
INFORMATION TECHNOLOGY SERVICES

FUNCTIONAL STATEMENT

Introduction

Information Technology Services has responsibility and authority for University of Hawaii information technologies including telecommunications, academic computing and administrative information systems. It has operational responsibility for UH-Manoa campuswide facilities and services, and Systemwide responsibility for planning, policy, coordination, external relations and operational activities cutting across campuses.

Major Functions

Provides a broad range of information technology facilities to meet the instruction, research, public service and administrative needs of the University community, including appropriate centralized computing facilities for the System, campuswide computer lab facilities for UH Manoa, and libraries of software.

Provides a broad range of information technology services to meet the instruction, research, public service and administrative needs of the University community, including dissemination of information relating to the use of information technology in higher education, provision of informal classes, seminars, training and documentation in the effective use of information technologies, and consultation and support in the planning and use of information technologies to meet specific functional statements.

Provides effective and secure administrative information systems (fiscal, student, human resources, budget, etc.) and assists users in accessing these systems for transaction processing, updating information, and retrieving relevant data and reports.

Provides effective and economical telecommunications networks that supply voice, data and video services to meet Systemwide needs relating to instruction, research, public service and administration, including the provision of Systemwide access to and external liaison with state, national and international networks and information technology services.

Provides instructional technologies to facilitate Statewide access to high-quality higher education; coordinates Systemwide use of shared telecommunications and distance education technologies; and operates UH Manoa-based distance education technologies and systems.

Develops strategic plans, programs and policies pertaining to all aspects of information technology; provides consultation to University executive offices relating to information technology; promotes and represents the University's information technology activities, programs and plans within the University and to relevant Statewide, national and international communities.

SUPERSEDED
Date_ NOV 18 2004
STATE OF HAWAI'I
UNIVERSITY OF HAWAI'I
SYSTEMWIDE ADMINISTRATION
INFORMATION TECHNOLOGY SERVICES

FUNCTIONAL STATEMENT

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