

STATE OF HAWAI'I
UNIVERSITY OF HAWAI'I
SYSTEMWIDE ADMINISTRATION
OFFICE OF THE VICE PRESIDENT FOR BUDGET AND FINANCE/
AND CHIEF FINANCIAL OFFICER

FUNCTIONAL STATEMENT

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

**STATE OF HAWAII
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SYSTEMWIDE ADMINISTRATION
VICE PRESIDENT FOR BUDGET AND FINANCE/ CHIEF FINANCIAL OFFICER**

**FINANCIAL MANAGEMENT OFFICE
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 cashiering 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.

**STATE OF HAWAII
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VICE PRESIDENT FOR BUDGET AND FINANCE/ CHIEF FINANCIAL OFFICER**

**FINANCIAL MANAGEMENT
GENERAL ACCOUNTING AND LOAN COLLECTION OFFICE
FUNCTIONAL STATEMENT**

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.

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 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.
 - 3) Reports annually on the special, revolving and trust funds to the Legislature.
 - 4) Requests new appropriations and subcodes.
 - 5) Maintains State Accounting Manual.
 - 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 recordation 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 NACUBO.
 - 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 DAGS 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 receivables.

C. Loan Collection

1. Collects on long-term note receivables 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 or 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 Omnibus
 - 2. Statement 38 Notes Disclosure

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**FINANCIAL MANAGEMENT
BURSAR
FUNCTIONAL STATEMENT**

TREASURY OFFICE

- 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.
- 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 memos.
- Prepares State of Hawaii Treasury Deposit Receipt forms for state collections and transmit funds to State via UHGA checks.
- Deposits State of Hawaii reimbursements to the University of Hawaii into the UHGA to assure immediate interest earnings.
- Develops and disseminates internal policies/procedures on collections and deposits.
- 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.
- Administrates and controls all temporary cash advances for registration purposes.
- Manages the short—term investment program of the University of Hawaii 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.
- Responsible for the charge card program of the University of Hawaii. Includes the review and change, if necessary, of technical specifications of new contract for charge card and lockbox transactions.
- Inputs UHGA returned checks into the University system.
- Record on-line departmental deposits to FMIS.
- Responsible for banking services contract.
- Responsible for eCommerce services contract.
- Responsible for issuance of 1098T tax forms.
- Provides management and coordination of student accounts receivable and financial records in Banner SIS.

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**FINANCIAL MANAGEMENT
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FUNCTIONAL STATEMENT**

CASHIER'S OFFICE

Posts, collects and deposits tuition, fees, housing, meal plans and other student charges posted on the student account. Audits and processes financial aid credit balances and refunds to students.

- Receives departmental collections and pre-audits, deposits and transships collection via armored car to bank. Controls departmental receipt data input into the Financial Management Information System.
- 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.
- Assists departments and organizations on cash collections and charge card program. Disseminates internal policies and procedures on collections, deposits, refunds and reimbursements.
- 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.
- Responsible for the maintenance of the Cashier's Office suspense and clearing accounts.
- 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:
 - Dissemination of payment information and policies for student registration.
 - The assessment, collection, cashiering, billing deposit and refund of funds for tuition and fee revenue.
 - Maintains Manoa campus system tables.
- Audits and processes financial aid credit balances and tuition refunds to students and parents.
- Operates departmental checking account for tuition and fee refunds.

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**FINANCIAL MANAGEMENT
DISBURSING AND PAYROLL OFFICE
FUNCTIONAL STATEMENT**

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, UHGA check production, check distribution, 1099M1SC/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 (SCOPIIS) 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.).
- Coordinates processing of legal requests 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 DAGS.
- Calculates and processes 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 Hawaii appropriations or funds assigned to the University of Hawaii.
- 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 custodians on the policies/procedures for establishment and control of petty cash fund accounts.
- Develops coordinates, and maintains policies/procedures for the establishment and control of petty cash funds.
- 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 of the check writing system, both procedurally and systematically. Instructs and trains fiscal officers, assistant fiscal officers and DCS 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 DCS 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 Hawai'i.
- 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 traveler, deans, and directors on 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 1099-MISC 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 Payable 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.
- 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.

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**FINANCIAL MANAGEMENT
PROPERTY AND FUND MANAGEMENT OFFICE
FUNCTIONAL STATEMENT**

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:
 - Bookstores
 - Wa'ahila Faculty Housing
 - Kau'iokahaloa Nui Faculty Housing
 - Mānoa Campus Center (including Hemenway Hall)
 - Mānoa Parking
 - Student Housing System
 - Hilo Campus
 - Mānoa Campus
 - Maui Campus
 - Telecommunication System
 - Mānoa Food Service
 - Hilo Food Service
- Directs, manages, and oversees the Systemwide management, inventory, and accounting for all fixed assets of the University System 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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**FINANCIAL MANAGEMENT
FISCAL SERVICES
FUNCTIONAL STATEMENT**

MAJOR FUNCTIONS

- Plans, coordinates, and controls the financial accounting and reporting activities for the University of Hawai'i (UH) 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 between FMO and ITS.
- Writes or directs the writing and issuance of the UH Administrative Procedures setting forth Systemwide accounting policies and procedures related to the Systemwide Financial Accounting System.
- 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.

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**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. 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.

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.
- Records/registers 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.

STATE OF HAWAII
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OFFICE OF THE VICE PRESIDENT FOR BUDGET AND FINANCE/
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UNIVERSITY BUDGET OFFICE

FUNCTIONAL STATEMENT

MAJOR FUNCTIONS

- 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.