

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
- Budgeting

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OFFICE OF THE VICE PRESIDENT FOR BUDGET AND FINANCE/  
CHIEF FINANCIAL OFFICER  
SYSTEM ADMINISTRATIVE SERVICES

FUNCTIONAL STATEMENT

MAJOR FUNCTIONS

The System Administrative Services office provides administrative support services for budget and fiscal services, and administration for undelegated University Systemwide Program Offices.

Budget and Finance

- Plans, coordinates and executes budget requests for UOH 900 Systemwide Offices.
- Coordinates, analyzes and prepares various reports requested by University Administrative Offices, Department of Budget and Finance, Legislature, etc.
- Plans, coordinates and executes the budget allotment for each Systemwide Program Office.
- Plans, coordinates, manages and monitors the expenditure levels and status of account balances for Systemwide Program Offices.
- Manages, coordinates and execute all procurement and fiscal requests by Systemwide Program Offices ensuring compliance with all State and Federal regulations for all sources of funds.
- Manages, coordinates and executes Systemwide Programs' contract and grants.
- Directs, and coordinates the financial management of the Workers' Compensation and Unemployment Insurance Compensation programs of the University System

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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 bursar, 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 fiscal administrator's function for Financial Management operations.

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**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 sub-fund groups, funds, appropriations, and object codes.
  - 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 financial information to the State by the agreed upon date.
- 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) Requests new appropriations and subcodes.
  - 4) Maintains State Accounting Manual.
  - 5) Coordinates State Journal Vouchers.
  - 6) 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 daily 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

Assists in the forwarding of bad debts to collection agency, to DAGS for the tax set-off, or to the University General Counsel for write-off.

## 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, assesses and modifies the accounting system to ensure compliance with Governmental Accounting Standards Board Pronouncements and Statements.
- 2. Reviews, assesses and implements Governmental Accounting Standards.

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**FINANCIAL MANAGEMENT  
BURSAR  
FUNCTIONAL STATEMENT**

**TREASURY OFFICE**

- Responsible for the recordation of cash collection data for the University System. Coordinates year-end closing deposit activities to ensure proper recording of cash receipts.
- Responsible for the reconciliation of deposits posted to the University's bank account and the University's financial system.
- Prepares State of Hawaii Treasury Deposit Receipt forms for state collections and transmittal to the State.
- Deposits State of Hawaii reimbursements to the University into the UH General Account.
- Develops and disseminates internal policies/procedures on collections and deposits.
- Responsible for the approval/disapproval of change fund and petty cash requests, which includes establishment, decrease/close, permanent/temporary, increases, change in custodian and or alternate custodian. Reviews and authorizes all action requests and reviews all incidents of change fund overages and shortages.
- Manages the short-term investment program of the University of Hawaii, including monitoring collateral pledged to the University by financial institutions.
- Responsible for the merchant services contract administration and implementation. Responsible for compliance with Payment Card Industry Data Security Standards.
- Responsible for maintaining returned check information in the University's financial system.
- Responsible for banking services contract administration and implementation.
- Responsible for eCommerce services contract administration and implementation.
- Responsible for issuance of 1098T tax forms.
- Provides management and coordination of student accounts receivable and financial records in the student information system.
- Responsible for drawing down direct student loan funds from the federal government.

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**FINANCIAL MANAGEMENT  
BURSAR  
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.

- 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 tuition collections, billings and student refunds.
- 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 refunds for tuition and fees. and refunds of financial aid credit balances.
  - Maintains Manoa campus tuition rules in the student information system.
- Audits and processes financial aid credit balances and tuition refunds to students and parents.

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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. Coordinate and assist with post-issuance compliance analysis on tax-exempt bonds issued by the University.
- 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 the Kualii Financial System (KFS) and eThority. Responsible for maintenance of the system configuration for KFS and eThority.
- Plans and implements the identification and documentation of needs for new financial system applications. Responsible for ensuring the successful replacement of the University's current systems with on-line systems that meets all identified requirements.
- Represents the University in Kualii Financial Function Council and Subject Matter Expert Committees.
- Develop and deliver functional user training for the financial information systems.
- Provide IT user support for the Financial Management Office departments.

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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.