Leadership Matters:
Department Chairs Series
FISCAL

Administrative Components
- Fiscal
- Personnel
- Facilities
DEPARTMENTAL FUNDS

- General Funds (GF) – payroll costs
- Tuition Funds (TSF) – operating costs
- Research & Training Revolving Funds (RTRF) – operating costs
- Summer Session Funds – operating costs
- UH Foundation Funds (UHF) – discretionary expenses

TYPES OF PERSONNEL

- Permanent and Temporary
  - Faculty
  - APT (Administrative, Professional, and Technical)
  - Civil Service

- Temporary
  - Casual Hire
  - Lecturer
  - Graduate Assistant

- Graduate/Undergraduate Student Assistants hired thru Student Employment
BUDGET REPORTS

- Provide detailed current month expenditures (i.e. payroll, student, supplies, travel, etc.).

- Summarize fiscal year-to-date expenditures.

- Do not include pending documents that have yet to be approved online by the Fiscal Officer (or other central office).

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<tr>
<th>DRB</th>
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<th>DESCRIPTION</th>
<th>BUDGET</th>
<th>ACTUAL PEE</th>
<th>FY2014</th>
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*Note: All amounts are in USD.*
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<th>REF</th>
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<th>DESCRIPTION</th>
<th>ORIGINAL LIQUIDATING ACCOUNT</th>
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*** ACCOUNT TOTAL ***

$389.53

$455.26
### UNIVERSITY OF HAWAII - MANOA

**Account:** 122466

**Date:** 08/16/2010

**Amount:** $100

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**Non-regular Reg (1220-2199):**

- **XRD-XX-6050**
  - Date: 08/01/10
  - Paid: 07/12/10
  - Serv: 06/01/10
  - C/W: 06/01/10
  - Doc: 02121121
  - Sub: 2302
  - Amount: 1,305.60

- **XRD-XX-6050**
  - Date: 08/01/10
  - Paid: 07/12/10
  - Serv: 06/01/10
  - C/W: 06/01/10
  - Doc: 02121122
  - Sub: 2302
  - Amount: 6.22

- **XRD-XX-6050**
  - Date: 08/01/10
  - Paid: 07/12/10
  - Serv: 06/01/10
  - C/W: 06/01/10
  - Doc: 02121121
  - Sub: 2302
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- **XRD-XX-6050**
  - Date: 08/01/10
  - Paid: 07/12/10
  - Serv: 06/01/10
  - C/W: 06/01/10
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- **XRD-XX-6050**
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  - Paid: 07/12/10
  - Serv: 06/01/10
  - C/W: 06/01/10
  - Doc: 02121121
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  - Amount: 1,436.46

- **XRD-XX-6050**
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  - Paid: 07/12/10
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- **XRD-XX-6050**
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  - Paid: 07/12/10
  - Serv: 06/01/10
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  - Doc: 02121121
  - Sub: 2302
  - Amount: 6.32

- **XRD-XX-6050**
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  - Paid: 07/12/10
  - Serv: 06/01/10
  - C/W: 06/01/10
  - Doc: 02121121
  - Sub: 2302
  - Amount: 20.32

**Total:** $2,804.93

**Non-regular Reg (210-2199):**

- **P/R Doc Accnt 122466**
  - Amount: 2,804.33

**FMIS Accnt 122466**

- **P/R Doc Accnt 122466**
  - Amount: 2,804.33
### SAMPLE: INTERNAL BALANCE SHEET

**ACCOUNT:** 202000  
**RECONCILED as of:** 06/30/10

**FUNDING AGENCY:** WCAC TUF 125  
**Today's Date:** 09/04/10

**AWARD TYPE:** TUFION/SPECIAL FUND

**AWARD PERIOD:** 7/1/2010 ENDS 9/30/10  
**DAYS LEFT:** 373

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>FISCAL YEAR TO DATE</th>
<th>OPEN COMMITMENTS</th>
<th>FMIS BALANCE</th>
<th>PROJECTED EXPENDITURES</th>
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<tr>
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<td>BUDGET</td>
<td>EXPENDITURES</td>
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<td>A - REGULAR SALARIES</td>
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<td>A-L - LECTURER SALARIES</td>
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<td>4,200</td>
<td>25,727</td>
<td>25,079</td>
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<td>639</td>
<td>13,387</td>
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<td>C - EQUIPMENT</td>
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<tr>
<td>TOTAL DIRECT COST</td>
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**AVAILABLE BALANCE:** 14,356

---

### PROJECTED EXPENDITURES

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<tr>
<th>TYPE</th>
<th>EMPLOYEE NAME</th>
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#### A-D - OTHER SALARIES

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#### A-1 - STUDENT SALARIES

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<th>FRINGE</th>
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#### SUPPLIES & EQUIPMENT

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<th>Requisitioner</th>
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**MATERIALS, SUPPLIES, OTHER**

<table>
<thead>
<tr>
<th>Estimate</th>
<th>Item</th>
<th>Description</th>
<th>Amount</th>
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</thead>
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<tr>
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<td>JKL, XYZ</td>
<td>Cardiogram Recorder for patient</td>
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**EQUIPMENT (7/20 - 7/30)**

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<tr>
<th>Item</th>
<th>Description</th>
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</thead>
<tbody>
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**TOTAL**

| AMOUNT | 34,648.88 |

**BALANCE AVAILABLE:** 14,356.12
FISCAL (FO)/ADMINISTRATIVE OFFICER'S (AO) ROLE

- Assist the department in administering University, RCUH, and UH Foundation Funds.
- Responsible for ensuring compliance with applicable laws, regulations, and policies.
- Ensure department operates within its given budget/allocation.

DEPARTMENT CHAIR'S ROLE IN FISCAL MATTERS

- Responsible for the overall conduct and direction of the department.
- Responsible for managing and controlling financial resources and other assets allocated to them to operate their department.
- Responsible for assuring the appropriateness of the expenditure.
  * Clearly benefits the University.
  * Allowable charge to the source of funds and account.
FISCAL: WHY AM I SIGNING/APPROVING THIS?

- Travel
  - Authorize release time, coverage of duties.
  - Authorize appropriateness of travel on account.

- Requisitions (i.e. purchases, reimbursements)
  - Authorize appropriateness of expenditure on account.

PERSONNEL: WHY AM I SIGNING/APPROVING THIS?

- Leave Request
  - Authorize release time.
  - Verify coverage of duties (i.e. classes are covered).

- Payroll Notification Form (PNF)
  - Authorize appropriateness of individual's effort on account.
LEVELS OF REVIEW AND APPROVAL

- Department Chair
- Dean (depending on the document)
- Fiscal Officer
  - Verify funds availability.
  - Compliance with Federal, State, UH/RCUH/UHF policies and procedures; verify all required paperwork is included.
  - Procurement authority is limited to $ threshold.
- UH System Procurement Office
  - Approve transactions above Fiscal Officer’s authority.
  - Office handles entire University System so their review may add additional time.

PROCUREMENT
(General Overview)

- Effective 7/1/10, UH was granted 2-year limited procurement exemption from the requirements of the Hawai’i Public Procurement Code.

- President Greenwood appointed “Blue Ribbon Panel” to review and/or recommend changes to improve efficiency.
PROCUREMENT
(General Overview)

- Purchases of goods and services $2,500 and less.
  - No minimum quotes required.

- Purchases greater than $2,500 will require more review and paperwork.
  - A minimum of 3 quotes required.
  - Require use of superQUOTE.

SUPERQUOTE

- SuperQUOTE (www.commercepoint.com) is the University's electronic method of soliciting quotations.

- SuperQUOTE is required for purchases of goods/services more than $2,500.
MEALS AND REFRESHMENTS

- Allowable on University funds provided that the purchase is:
  - Necessary;
  - Reasonable in cost;
  - And appropriate to the particular University function.

- Excludes internal staff meetings, training sessions, and similar activities.

- Prior approval from the OVCAFO is required to purchase meals/refreshments on University controlled funds.

MEALS AND REFRESHMENTS

- Alcohol shall not be authorized as refreshments on UH Funds unless approval is granted pursuant to Executive Policies E11.102 and E11.202.

http://www.manoa.hawaii.edu/food/alcoholpolicy/index.htm
FACILITIES

- The Facilities Management Office provides the following services:
  - Keys and lock service
  - Repairs/renovations to buildings
  - Wiring for installation of air conditioning window units
  - Maintenance of buildings and grounds
  - Moving services on campus

- AIM System
  - Online work order system to request the above services.
  - www.hawaii.edu/efacilities/

FACILITIES EMERGENCIES

- Urgent situations should be called into the Work Coordination Center.
  - 956-7134
  - 956-6911 (Campus Security after hours)

- Examples include:
  - Elevator Repair;
  - Air conditioning outage that affect electronic equipment;
  - Leaky roofs on rainy days;
  - Repairs where there exists potential/actual risk to health and safety or disruptions to security and/or regular operations.
SUMMARY

- Know your budget and know your available balance.

- Bring your fiscal officer in the loop in matters that may involve cost.

- Keep in mind the benefit to the University when expending UH funds.

- In case of facilities emergencies, contact
  - Work Coordination during business hours;
  - Campus Security during non-business hours.

- When in doubt always check with your fiscal/administrative officer.