

§304A-2153 University of Hawaii tuition and fees special fund. (a) There is established the University of Hawaii tuition and fees special fund into which shall be deposited all revenue collected by the university for regular, summer, and continuing education credit tuition, tuition-related course and fee charges, and any other charges to students, except as provided by law. Moneys deposited into the fund shall be expended to maintain or improve the university's programs and operations and shall not be:

(1) Used as a justification for reducing any budget request or allotment to the university unless the university requests such a reduction;

(2) Transferred unless otherwise authorized by the legislature; and

(3) Restricted by the governor or the director of finance without the prior approval of the legislature.

Any rule, policy, or action of any agency or individual in contravention of this subsection shall be void as against public policy.

(b) Any law to the contrary notwithstanding, the board of regents may authorize expenditures of up to \$3,000,000 annually, excluding in-kind services, from this fund for the purposes of promoting alumni relations and generating private donations for deposit into the University of Hawaii Foundation for the purposes of the university. Any expenditure authorized pursuant to this subsection shall be for a public purpose and shall not be subject to chapters 42F, 103, 103D, and 103F. The university shall submit a comprehensive report to the legislature detailing the use of any funds authorized by the board under this subsection no later than twenty days prior to the convening of each regular session.

The report shall:

(1) Identify each department of the University of Hawaii Foundation supported by moneys from the fund;

(2) Describe the purposes and activities of each department identified in paragraph (1) and how it participates in fundraising activities and benefits the university;

(3) Provide the total expenditures of each department identified in paragraph (1) by primary expense categories;

(4) Identify all moneys from the fund transferred to any fund of the university and provide a justification of how these moneys are used to benefit the university;

(5) Provide a financial summary of the operating activities of the University of Hawaii Foundation, including revenues and expenditures by major reporting categories; and

(6) Identify amounts and purposes of all expenditures from the University of Hawaii support fund.

(c) Any law to the contrary notwithstanding, the university may transfer funds from the University of Hawaii tuition and fees special fund into the scholarship and assistance special fund established pursuant to section 304A-2159.

(d) In estimating its quarterly budget requirements, each campus of the University of Hawaii shall prepare a plan for the fiscal year for the operation of each of the programs that it is responsible for administering. The operations plan shall be:

(1) In such form and content as the vice president for budget and finance and chief financial officer of the University of Hawaii may prescribe; and

(2) Submitted, together with the estimated quarterly budget requirements, to the vice president for budget and finance and chief financial officer on such date as the vice president for budget and finance and chief financial officer may prescribe.

(e) The president and vice president for budget and finance and chief financial officer of the University of Hawaii:

(1) Shall review the operations plan for each campus to determine if:

(A) It is consistent with the policy decisions of the board of regents and appropriations by the legislature;

(B) It reflects proper planning and efficient management methods; and

(C) Appropriations have been made for the planned purpose and will not be exhausted before the end of the fiscal year;

(2) Shall approve the operations plan for each campus if they determine that the operations plan meets the requirements of paragraph (1); and

(3) May modify or withhold the planned expenditures of any campus at any time during the appropriations period.

(f) At the end of each fiscal year, the moneys in the University of Hawaii tuition and fees special fund for each campus shall lapse to the credit of program identification number UOH900 (University of Hawaii, system wide support). [L 2006, c 75, pt of §2; am L 2015, c 236, §1]

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UH Systemwide Policies and Procedures Information System (PPIS)

Board of Regents Policy 8.203

Title

Operating Reserves; Non-General Funds

Header

Regents Policy Chapter 8, Business and Finance

Regents Policy [RP 8.203](#), Operating Reserves; Non-General Funds

Effective Date:

Prior Dates Amended: Oct. 31, 2014 (recodified)

Review Date: August 2018

I. Purpose

To set forth policy on operating reserves and non-general funds.

II. Definitions

No policy specific or unique definitions apply.

III. Board of Regents Policy

A. The university shall maintain adequate levels of operating reserves from non-general fund revenues. The amount of operating reserves shall take into consideration such factors as adequate financial ratios to preserve positive bond ratings, compliance with accreditation requirements, if any, and other financial management considerations as deemed prudent by the president and the chief financial officer, in consultation with the board.

B. The board finds that, as a guidelines, **operating reserves should be sufficient to provide for continued operations of the university for a minimum of two months.** Understanding that each campus and unit of the university system operates under different circumstances and conditions, which may change over time, the board assigns the responsibility for the execution and implementation of this policy to the president, in consultation with the chief financial officer. Operating reserves in unrestricted non-general funds shall be monitored and reported quarterly to the Board of Regents.

C. The university shall also maintain adequate levels of operating reserves for restricted non-general funds within the statutory authority of the respective funds. Such operating reserves shall be monitored on a quarterly basis by the respective campus responsible for such funds and reported annually to the Board of Regents.

IV. Delegation of Authority

There is no policy specific delegation of authority.

V. Contact Information

Office of the Board of Regents, 956-8213, bor@hawaii.edu

VI. References

A. <http://www.hawaii.edu/offices/bor/>

VII. Exhibits and Appendices

No Exhibits and Appendices found

Approved

approved as to Form:

October 31, 2014

Cynthia Quinn

Date

Executive Administrator and Secretary of the Board of Regents

Topics

No Topics found.

Attachments

None



UH Systemwide Policies and Procedures Information System (PPIS)

Executive Policy 8.210

Title

Systemwide Financial Reserves

Header

Executive Policy Chapter 8, Business and Finance

Executive Policy [EP 8.210](#), Systemwide Financial Reserves

Effective Date: November 2014

Prior Dates Amended: July 2014

Responsible Office: Vice President of Budget and Finance/Chief Financial Officer

Governing Board of Regents Policy: [RP 8.203](#) Operating Reserves; Non-General Funds

Review Date: August 2018

I. Purpose

In November 2013, Board of Regents (BOR) Policy 8.203 was amended to establish system-wide operating reserves from non-general fund revenues. The policy recommends maintaining reserves sufficient to provide for continued operations for two months (16 percent). The execution and implementation of the reserve policy was delegated to the University President in consultation with the Chief Financial Officer. The policy further instructs that the development of the biennium budget shall include consideration of unrestricted non-general funds.

II. Definitions

For the purposes of this Executive policy, "unit" is defined as the major program budget units, including Mānoa (UOH 100, 110 & 881), Hilo (UOH 210 & 220), West O'ahu (UOH 700), the Community Colleges (UOH 800), and Systemwide Support (UOH 900).

III. Executive Policy

A. Each unit shall maintain minimum operating reserves from non-general funds in each fiscal year, as follows:

1. **A minimum of five percent in unencumbered cash from all tuition and fee funds**, including regular session tuition, summer session tuition, outreach program tuition, and fee revenues, to be calculated based upon recurring expenditures from those funds and general funds in the previous fiscal year; and
2. **A minimum of five percent in unencumbered cash from all other special and revolving funds**, to be calculated based upon recurring expenditures from those funds in the previous fiscal year, and in addition to reserves for bond

system projects required by bond resolutions or university policies.

B. If a unit cannot achieve these minimum operating reserves, the applicable Chancellor or Vice President shall develop a plan to attain a minimum operating reserve as part of their biennium budget request.

C. If a unit has operating reserves greater than 16 percent, the Chancellor or Vice President shall justify the need for such additional reserves as part of their biennium budget request. Any reserves greater than 16 percent that lack such justification may be subject to reallocation by the President, in consultation with the BOR.

D. The status of operating reserves shall be reported quarterly to the BOR for tuition and fee funds, and annually at a minimum for other special and revolving funds.

IV. Delegation of Authority

Authority for execution of this policy is delegated to the respective Chancellors or Vice President with responsibility for implementation of their respective annual operating budgets.

V. Contact Information

Office of the Vice President for Budget and Finance/Chief Financial Officer
(808) 956-8903

VI. References

A. Board of Regents Minutes of November 2013 Meeting (pp.6-7,11-12) related to Adoption of BOR Policy 8.203 on Operating Reserves; Non-General Funds.

<http://www.hawaii.edu/offices/bor/regular/minute/201311210000.regular.pdf>

VII. Exhibits and Appendices

A. Link to superseded Executive Policies in old format <https://www.hawaii.edu/policy/archives/ep/>

B. Link to Administrative Procedures in old format <https://www.hawaii.edu/policy/archives/apm/sysap.php>

Approved

Signed

November 26, 2014

David Lassner

Date

signedPresident

Topics

No Topics found.

Attachments

UH EXECUTIVE POLICY 6.204: STUDENT FINANCIAL ASSISTANCE
Minimum % of Tuition Revenue Reserved for Student Financial Assistance

Campus	% from Tuition Revenue
Manoa	10
Hilo	12
West Oahu	12
Community Colleges	8.8