



UNIVERSITY OF HAWAI'I AT MĀNOA

OFFICE OF THE CHANCELLOR

September 26, 2003

MEMORANDUM:

TO: Mānoa Deans and Directors

FROM: Bob Nagao
Mānoa Budget Director

SUBJECT: FY 2004 Revised Allocations

Attached are FY 2004 revised allocations for your programs. Adjustments to the planning allocations issued earlier were made, as applicable, to:

1. Include the assessment for the campus utility shortfalls. Assessments were also taken on other special and revolving funds and are included on the worksheet. This assessment may be met by either providing Facilities Grounds and Safety with the account to charge or by transferring TSF or RTRF.
2. Allocate FY 2003 Summer Session funds.
3. Allocate FY 2004 RTRF facilitating services funds.

The allocations are subject to further adjustment. Although the Governor has restored the executive restrictions, the funds have not been released back to the campuses by the System Administration.

Tuition Special Fund, Summer Session, and RTRF Carryover Balances

Please note that the allocation does not include FY 2003 carryover balances. The initial allocation memo issued earlier requires that expenditures of these balances be approved by the Chancellor. Attached is a form to project FY 2004 TSF, RTRF and Summer Session expenditures and unencumbered cash balances. As discussed earlier, these balances will be used to meet FY 2004 unbudgeted requirements. The completed form is due at the Manoa Budget Office by Thursday, October 2, 2003.

TSF Accounts

Tuition special funds and the FY 2003 Summer Session funds are to be drawn from account 010223. No funds should be drawn until the attached form is completed and expenditure of prior year balances has been approved. Further instructions will be issued after approvals have been made.

Web BLS Input

ITS is currently updating the ASR/BLS system. A test run is scheduled for Monday, October 6, 2003 to extract first quarter expenditure data from FMIS. **Programs should enter their FY 2004 expenditure plans in the on-line ASR/BLS system by October 5, 2003.** For TSF and Summer Session, the plans should reflect the FY 2004 allocations only. Carryover balances should not be included. For RTRF, the expenditure plans should be based on the FY 2004 facilitating services allocation plus any augmentations from the Chancellor's or Vice Chancellors' discretionary accounts that have been opened. Approved expenditure of TSF, Summer and RTRF carryover balances will be included in subsequent plans. For other special and revolving funds, balances may be included in the plans.

If you have any questions, please contact the Mānoa Budget Office.

Attachments

c: Vice Chancellor Rodney Sakaguchi
Mānoa Administrative Directors/Fiscal Officers (with attachments)

**INSTRUCTIONS FOR COMPLETING THE FY 2004 TUITION SPECIAL FUND,
SUMMER SESSION AND RTRF BALANCES FORM**

In a memorandum dated September 11, 2003, to the Mānoa Leadership Team, the Chancellor stated that managing the FY 2004 budget includes a "mortgage" program involving "borrowing" from units with large available cash reserves. This cash flow plan will enable the Chancellor to address unfunded requirements of approximately \$3.4 million by using TSF and RTRF balances which will not be expended or encumbered in FY 2004. Specific procedures will be provided at a later date.

The attached form contains 1) TSF, Summer Session and RTRF carryover balance information reported by your program after the close of FY 2003, and 2) your FY 2004 allocations for TSF, Summer Session and RTRF. For each fund, please provide your planned expenditure and encumbrance amount for FY 2004 and the projected unencumbered cash balance for June 30, 2004. Programs that received augmentations from the Chancellor/VCRGE RTRF discretionary account should include the augmentation in your projection. The purpose and amount should be listed on the form.

Please submit the completed form to the Mānoa Budget Office by Thursday, October 2, 2003.