ADMINISTRATIVE PROCEDURES MEMORANDUM NO. 01-20

TO: University Executive Council
    State Director of Career and Technical Education
    Deans and Directors

FROM: James R. W. Sloane
      Vice President for Administration and Chief Financial Officer

SUBJECT: AMENDED ADMINISTRATIVE PROCEDURE

The administrative procedures listed below have been rewritten to incorporate the University of Hawaii’s Financial Management Information System (FMIS) structure and Governmental Accounting Standards Board (GASB) Statement attributes and their function in financial reporting. The procedures also provide an explanation of the University’s account code classification system that provides uniformity in reporting as required by generally accepted accounting principles.

We are happy to inform you by improving our procedures, we have implemented FMIS system-assigned GASB attribute information. We have streamlined the account code request and maintenance process by eliminating duplicate field entries and reducing the number of forms from three (Form 6, Form 21GL and Form 21SL) to two (Form 6 and Form 21GLSL). Both forms are available in fillable format at http://www.fm.o.hawaii.edu/FMIS/formfair.html.

The following Administrative Procedures concerning accounting have been revised:

- A8.601 Accounting – General
- A8.611 Account Code
- A8.612 Establishment and Maintenance of Account Codes
- A8.617 Revenue and Expenditure Functional Codes
The following Administrative Procedures have been deleted:

A8.616    Fund Subdesignation Codes
A8.618    Activity Code
A8.674    Employer’s Share of Fringe Benefit Adjustment Sheet

Administrative officers were notified of the availability of the administrative procedures listserv. The revise administrative procedure are available on-line at http://www.hawaii.edu/svpa/apm/a8600.html. Should you have any questions regarding these revisions, please contact the General Accounting and Loan Collection Office at 956-8278.