

Prepared by the General Accounting and Loan Collection Office.
This replaces Administrative Procedure No. A8.601
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A8.601

A8.600 Accounting

December 2001

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A8.601 Accounting - General

1. Purpose

To describe the Financial Management Information System (FMIS) of the University of Hawaii, which was implemented on July 1, 1996 using the SAGA Software's Financial Records System (FRS) on an IBM 79672-RA5 OS/390 mainframe.

Currently, nine modules and sub-systems have been implemented: General Ledger (GL), Accounts Receivable (ARS), Accounts Payable (AP), Contracts and Grants (CGS), Budget Level Summary (BLS), Payroll Inquiry (PRL), and central decentralized Purchasing (FPR), Departmental Checking (DCS), and Fixed Assets (FFX).

2. Objective

To assure observance of legal requirements, aid in the exercise of budgetary and management controls, and provide financial information pertaining to the various functions of the University.

3. Description

FMIS is designed to adhere to State and Federal requirements, address management informational needs, and comply with accounting principles for colleges and universities. All of the above modules and sub-systems are campus-centered such that multiple campuses are maintained by FMIS. With a multiple campus environment, all campuses are considered separate entities and may have a separate chart of accounts, closing dates, security values and specific edit rules.

FMIS uses a ten (10) digit code (six (6) digit account code and four (4) digit subcode) for processing transactions.

Additionally, it maintains attributes associated with each account for identifying the State source of fund/appropriation, UH source/ appropriation, Fiscal Officers, Principal Investigators, and organizational units (executive, school, and department)for reporting purposes.

4. Responsibilities

FMIS provides for the separation of duties and responsibilities for performing certain functions by modules and sub-systems (e.g. GL, AP, ARS, etc.) and screens (a separate screen for processing budget, encumbrance, cash receipts and inquiry of GL, SL, etc.).

- a. Fiscal administrators are responsible for preparing source documents (except UH Invoice, Notice of Dishonored Check, Notice of Salary Overpayment, and Purchase Order for selected departments which are system generated by FMIS) for input into the FMIS.
- b. Central offices are responsible for reviewing the source documents for proper coding of account numbers, etc., in addition to certain policy and procedural reviews before processing.
 - 1) Cashier's Office is responsible for cash receipts.
 - 2) Disbursing and Payroll Office is responsible for payments including payroll.
 - 3) Property and Fund Management Office is responsible for maintaining fixed asset records and related adjustments.
 - 4) General Accounting and Loan Collection is responsible for creating and maintaining the non-ORS accounts and related adjustments.
 - 5) Office of Research Services is responsible for creating and maintaining the accounts related to sponsored research and training activities.
 - 6) Treasury Office is responsible for managing UH short-term investments, deposits to the UH checking account and dishonored checks.

5. Fiscal Documents

Fiscal documents are identified by specific alpha prefixes (1-2 alpha) followed by numbers (5-6 numbers) (Refer to the FMIS Web page FMIS Forms, <http://www.fmo.hawaii.edu/fmis>).

6. Batch Reference

All fiscal input documents are batched by transaction types (e.g. budget, encumbrance, cash receipts, cash disbursements, and journal voucher) and entered on-line or through the batch process. Refer to the FMIS Web Page Batch Reference Table at http://www.fmo.hawaii.edu/FMIS/pdf/batch_reference_table.pdf

If a batch was initiated by the fiscal administrator, the batch number will start with the last three (3) digits of fiscal officer code followed by three (3) digits which are user-defined parameters.

Contact the appropriate office for any questions regarding the batch reference and/or transactions.