

Prepared by General Accounting and Loan Collection Office.
This replaces Administrative Procedure No. A8.611
dated July 1987.

A8.611

A8.600 Accounting

December 2001

P 1 of 18

A8.611 ACCOUNT CODE

1. Purpose

To describe the structure and purpose of the University's account code.

2. Objective

To establish and use account codes uniformly for accounting and reporting purposes.

3. Applicability

Fiscal administrators are to use the classification structure published herein when establishing account codes. Refer to the attached GL and SL Blocking Table.

4. Definition

The account code is a six (6) digit number representing a functional unit established for a specific purpose with one individual having primary responsibility for it. It monitors the financial activities for a functional unit. There are two (2) type of data maintained for an account, attribute and data.

Attribute data are non-dollar descriptive information associated with an account allowing reporting flexibility.

Dollar data are dollar values associated with an account providing the financial information.

5. General Ledger (GL)

The six (6) digit GL account code contains balance sheet information - assets, liabilities, and fund balances. In addition, it provides fund additions, fund deductions, and summary controls for revenue, expense, budget, and commitment.

The ten (10) digit GL account code represents a separate accounting entity. The first 6 digits are the GL account code and it always starts with zero. The last 4 digits are the account control. The account control further defines either the dollar data or descriptive information for each 6-digit GL account. Its purpose is to monitor the balance sheet information in the General Ledger or to provide a text description of a 6-digit account. The component parts are illustrated and defined as below:

EXAMPLE OF GL FUND ACCOUNT NUMBER

0	-	12222	-	1320
↑		↑		└──────────┘
Ledger		Fund ID		Account Control
		└──────────┘		
		Account ID		

A GL account may relate to none, one, or many Subsidiary Ledger accounts.

6. Subsidiary Ledger (SL)

The six (6) digit SL account code contains detailed information for each revenue and expense for GL funds or parts of funds. Digits 2-6 represent the unique functional unit of revenues and expenses. It identifies the account or fund to which the revenues and expenses apply.

The ten (10) digit SL account code includes the 6-digit SL account code which starts with a number from 1-9 and the subcode. The subcode is the last 4-digits of the 10-digit code and identifies items of revenue or expense and allows classification of revenues by source and expenditures by object type. The structure of the SL account code is illustrated below:

EXAMPLE OF SL FUND ACCOUNT NUMBER

1 - 13333 - 0110
↑ └──────────┬──────────┘
Ledger Functional Unit Subcode

A SL account must relate to only one GL account.

7. Map Code

SL to GL account relationships can be one-to-one, many-to-one or none. The GL map account may reflect the financial activity of one SL account, or it may summarize the activity of two or more SL accounts. Every SL account must have a map account in the General Ledger.

The Map Code is the link that relates an SL account to a GL account. It is a 5-digit code assigned to the SL account which are digits 2 through 6 of the GL account number. This code may not be changed.

One SL to One GL relationship (Example 1 - GL #1, Page 5):

Non-Federal and Federal sponsored program accounts maintain a one SL and one GL relationship which includes a separate balance sheet for each project.

Many different SLs to One GL (Example 2 - GL #2, Page 5):

Many different program/department SL accounts (e.g. Depts. A, B & C) for multiple fiscal years containing detailed revenue, expenditure and encumbrance transactions are summarized under one (1) GL account. The GL account balance (assets, liabilities, and fund balance) will reflect the

total of all the SLs mapped to the specific GL, not individual balances per SL.

Important Note: When many program/department SL accounts are mapped to one GL account, balance sheet (assets, liabilities, and fund balances) information by each program/department is not available on FMIS because only revenue, expenditures, and encumbrance data are available with a SL account. If balance sheet information per SL is desired, see example #3.

Many Fiscal Year SLs to One GL relationship (Example 3 - GL #3 and #4, Page 6):

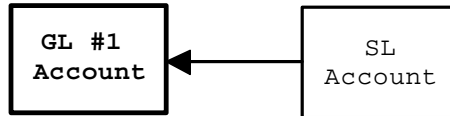
One program/department's detailed transaction Subsidiary Ledger (SL) accounts for several fiscal years are summarized under one (1) GL account.

Only GL relationship (Example 4 - GL #5, Page 6):

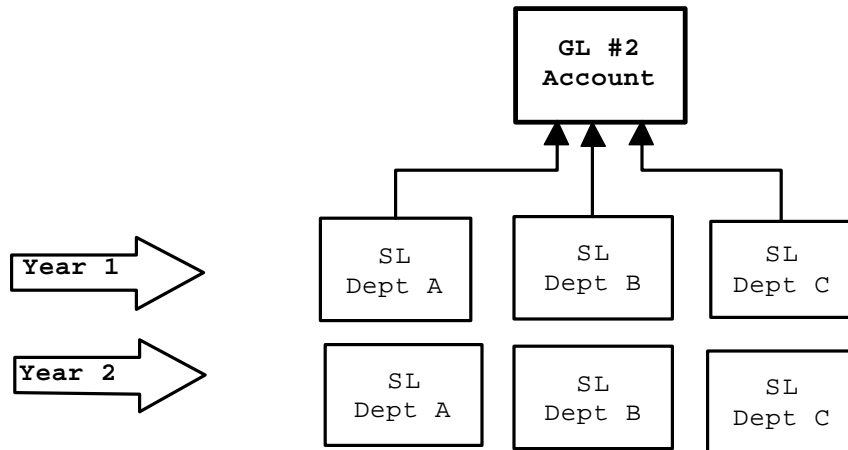
SL account does not exist for this group of accounts. Student Loan, Endowment, and Agency Deposit accounts fall under this category. Dollar records of assets, liabilities, fund additions, fund deductions are transferred into the new year. With this category, inception to date records could be maintained.

Examples of SL to GL Relationships:

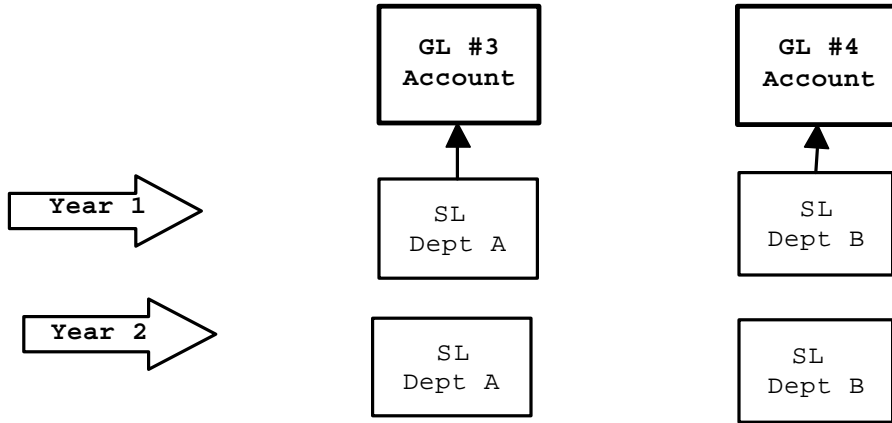
Example 1: One GL to One SL:



Example 2: Many different SLs to One GL
(Many Programs/Departments & Many Fiscal Year SLs)



Example 3: Many Fiscal Year SLs (for one Program/Department) to One GL



Example 4: Only GL



8. Attributes

Attributes are non-dollar descriptive data associated with an account. They are maintained at the GL and SL account level which can be found on Screens 002 and 006.

It identifies account title, responsible person, responsible title, fiscal officer, executive, school, department, UH source, UH appropriation, DAGS source, DAGS appropriation, revenue/expenditure functional codes, and many others of the functional unit for which transactions originate. Refer to the Chart of Account (COA) Attributes Table for a more detailed description of each attribute record.

9. Payroll Account

Processing transactions through the University Financial Management Information System (FMIS) will require only a ten (10) digit code which consists of the six (6) digit account code and four (4) digit subcode.

However, processing payroll transactions through the State Payroll System requires a twelve (12) digit account code structure.

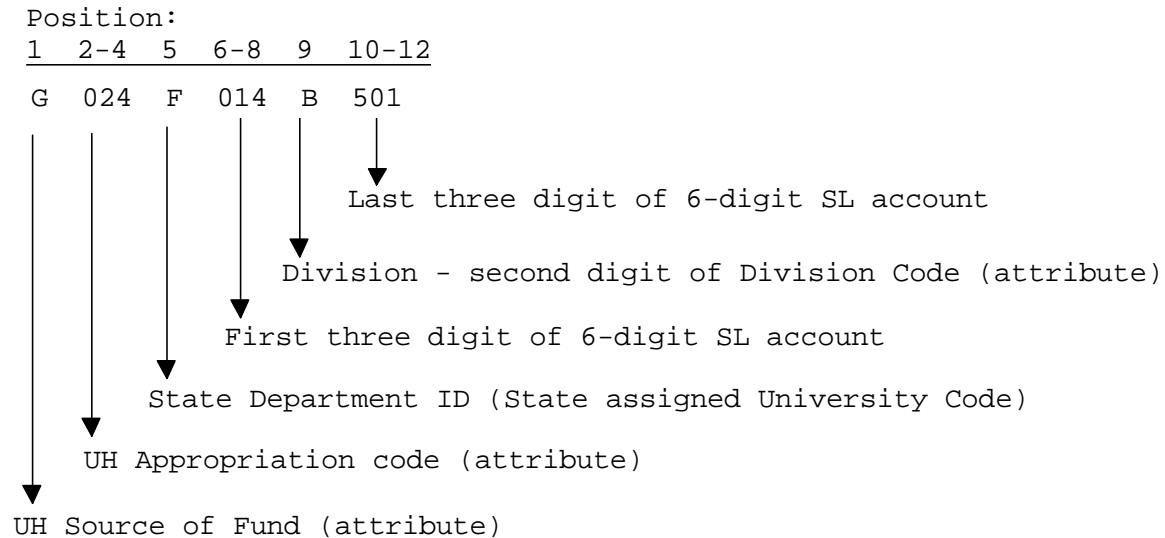


Chart of Account (COA) Attributes Table:

Attribute Name	Attribute Description
Account Title	Describes the six (6) digit account title. This description is used on all reports.
Map Code	Represents digits 2-6 of the corresponding GL account. If the chart of accounts (COA) defines an SL account as having a one-to-one relationship with a GL account, then this field may be left blank (COA will determine the value). If the relationship is many-to-one, then the map code must be supplied. This code may not be changed once it has been entered. If the map code was entered in error, then the account must be deleted and re-added with the proper map code.
Responsible Person	Designates the person to whom the detailed report of account activity is usually sent, generally the person who has primary responsibility for control of the activities within the account. Enter the last name first followed by a comma and then first name. (e.g. Last, First)
Responsible Person's Title	Designates the title of the person to whom the detailed report of account activity is usually sent, generally the person who has primary responsibility for control of the activities within the account.
Address	Designates the address where this report is to be sent, usually the office of the person responsible for this account.
Fiscal Officer Code	Designates the central location that is to be used for distribution of reports of this account. Enter a fiscal officer code.
Division	Designates campus and location. The first digit identifies primary University campuses. The second digit identifies geographical location of islands other than Oahu. (e.g. X, Y, and Z for Hawaii, Maui and Kauai, respectively).
Executive Level	Designates the executive level officer who is responsible for this account. This attribute will be used for summary reporting purposes. (e.g. VP, VC)
School	Designates a major organizational unit of a university, (e.g. College of Arts & Science, Office of Alumni Affairs).
Department	Designates departments within schools or units for which fiscal reports will be necessary. (e.g. Chemistry Department, Administration and Counselor Education)
Sub-Department	Designates a further breakdown within departments to enable fiscal reporting and sorting on a more defined basis.
Report Control	Designates an option field for a department to categorize or roll-up fiscal information at another level for its reporting purpose.

Attribute Name	Attribute Description
UH Source of Fund	<p>Identifies the type or source of funding used by the University.</p> <p><u>GENERAL FUND</u> is used to account for funds received from the State in the form of Legislative appropriation.</p> <p><u>FEDERAL FUND</u> is used to account for monies received from the federal government where they are subject to the rules and regulations of the federal government.</p> <p><u>SPECIAL FUND</u> is dedicated by or set aside by law for a specified subcode or purpose, but excluding revolving fund and trust funds.</p> <p><u>REVOLVING FUND</u> is used to account for the cost of goods and services rendered or furnished to or by a State agency and which is replenished through charges made of the goods and services or through transfers from other accounts or funds.</p> <p><u>TRUST FUND</u> is used to account for designated persons or classes of persons who have a vested beneficial interest or equitable ownership or which is created or established by a gift, grant, contribution, devise, or bequest that limits the use of the fund to designated subcodes of purposes.</p> <p><u>AGENCY FUND</u> is used to account for monies held by a governmental unit in an agent capacity for individuals, private organizations and other governmental units or programs.</p> <p><u>BOND FUND</u> is used to account for financial resources to be used for the acquisition or construction of major capital improvement projects.</p>
UH Appropriation Code	Identifies specific sources, major functions and purpose of University funds.
Security	User-defined code for implementation of value-based security to allow/deny access to account information.
Revenue Functional Code	Designates major funding source of this account code, e.g., Tuition/Fee - Regular, Summer Session, State Appropriation, Federal Appropriation, Auxiliary Enterprises, etc.
Expenditure Functional Code	Designates the purpose of this account code for AICPA reporting purposes, e.g., Instruction-Vocation, Instruction-General, Research-Center & Institute, etc.
Purpose	An institutionally-defined code that groups current fund expenditures according to the purpose for which costs were incurred.
DAGS Source of Fund	Identifies the type or source of funding used for reporting to the State.
DAGS Appropriation Code	Identifies specific sources, major functions and purpose of the State funds for reporting to the State.

Attribute Name	Attribute Description
Fund Group	Identifies fund accounting used by colleges and universities where financial resources are classified for accounting and reporting purposes in accordance with their intended use or purpose, either by the governing board or by management or in accordance with laws, regulations, restrictions, or limitations imposed by sources outside the institution.
Budget Indicator	Indicates whether this fund is appropriated and included in the State of Hawaii Appropriation Warrant issued at the beginning of each fiscal year.
Edit Code	Fund edit code for Reject (R), Warning (W), Bypass (B).
Edit Type	<p>Designate the State-assigned code that identifies different types of appropriation controls which correspond to different legal and administrative controls over different type of funds.</p> <p style="margin-left: 40px;">A Federal Operations (S2XX) D Revolving N Not Applicable 1 General Operating (G) 2 Special Operating (S3XX) 3 Trust Operating (P) 4 G. O. Bonds (B) 6 Tuition Special Funds (S3XX) 9 Federal Operating (F)</p>
Year-End Process	<p>Indicates how account balances are transferred to the new fiscal year and zeroed out at fiscal year end.</p> <p style="margin-left: 40px;">Assets = 1xxx Liabilities = 2xxx Fund balances = 3xxx Fund additions = 4xxx Fund deductions = 5xxx Summary accounts = 9xxx</p> <p><u>F</u> <u>Fiscal Year</u> - When the fiscal year is closed out, assets, liabilities, and fund balances are transferred into the new fiscal year; other account controls are zeroed out.</p> <p><u>P</u> <u>Project Year</u> - Dollar records of assets, liabilities, fund balances, budget summary (91xx) and encumbrance summary (96xx) will be transferred into the new year; account controls (4xxx to 9xxx) are zeroed out.</p> <p><u>Y</u> <u>Project Year (GL only)</u> - Used only with GL accounts and dollar records of assets, liabilities, fund additions, and fund deductions are transferred into the new year. (e.g. student loan programs where inception to date records must be maintained - Federal Perkins Loans.)</p> <p><u>C</u> <u>SL only</u> - This code indicates that the system will close an account. Accounts so coded are transferred to the new year files as inactive accounts and transactions cannot be processed against these accounts. However, they remain available for comparative reporting purposes for one more year and then they are physically removed.</p>

Attribute Name	Attribute Description
Reclassification	A code to be assigned by the General Accounting and Loan Collection Office (GALC) to indicate that some action must be taken to reclassify the account for financial reporting purposes. (e.g. The transactions relate to more than one fund group or expenditure function.)
Old Account	Defines what the old account number was in the predecessor system to this system.
Project FYTD End Mo	Designates an optional attribute used to control the accumulation of actual dollars for accounts not on the institution's fiscal year. This two-position field specifies a calendar month (01 through 12) in which to end the 12-month accumulation of data.

Attribute Name	Attribute Description																																																																																																			
ABR Rule	<p>ABR stands for Automatic Budget Reallocation (ABR) where the range of subcodes draws budget based on the rule specified on Screen 804. Up to 127 different pooling arrangements, or rules, can be defined in the table. An ABR flag of zero (0) means no ABR will be performed. A value of 1 means that rule one will be applied.</p> <table border="1" data-bbox="568 577 1404 1585"> <thead> <tr> <th data-bbox="576 583 641 640">ABR Rule</th> <th data-bbox="673 583 738 640">Pool Code</th> <th data-bbox="885 609 1096 640">Subcode Ranges</th> </tr> </thead> <tbody> <tr> <td data-bbox="576 640 592 661">1</td> <td data-bbox="673 640 738 661">1000</td> <td data-bbox="771 640 909 661">2001-9999</td> </tr> <tr> <td data-bbox="576 693 592 714">2</td> <td data-bbox="673 693 738 714">1020</td> <td data-bbox="771 693 909 714">2001-2899</td> </tr> <tr> <td data-bbox="576 724 592 745"></td> <td data-bbox="673 724 738 745">1040</td> <td data-bbox="771 724 909 745">2900-9999</td> </tr> <tr> <td data-bbox="576 777 592 798">3</td> <td data-bbox="673 777 738 798">1100</td> <td data-bbox="771 777 909 798">2001-2033</td> </tr> <tr> <td data-bbox="576 808 592 829"></td> <td data-bbox="673 808 738 829">1101</td> <td data-bbox="771 808 998 829">2008-2008, 2508</td> </tr> <tr> <td 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1239">4870-4890, 4893</td> </tr> <tr> <td data-bbox="576 1249 592 1270"></td> <td data-bbox="673 1249 738 1270">1110</td> <td data-bbox="771 1249 909 1270">3900-4099</td> </tr> <tr> <td data-bbox="576 1281 592 1302"></td> <td data-bbox="673 1281 738 1302">1111</td> <td data-bbox="771 1281 1063 1302">3700-3899, 5000-5499</td> </tr> <tr> <td data-bbox="576 1312 592 1333"></td> <td data-bbox="673 1312 738 1333">1112</td> <td data-bbox="771 1312 909 1333">5500-5799</td> </tr> <tr> <td data-bbox="576 1344 592 1365"></td> <td data-bbox="673 1344 738 1365">1113</td> <td data-bbox="771 1344 909 1365">5800-5899</td> </tr> <tr> <td data-bbox="576 1375 592 1396"></td> <td data-bbox="673 1375 738 1396">1114</td> <td data-bbox="771 1375 909 1396">6510-6523</td> </tr> <tr> <td data-bbox="576 1407 592 1428"></td> <td data-bbox="673 1407 738 1428">1115</td> <td data-bbox="771 1407 1063 1428">6500-6509, 6524-6599</td> </tr> <tr> <td data-bbox="576 1438 592 1459"></td> <td data-bbox="673 1438 738 1459">1116</td> <td data-bbox="771 1438 1396 1459">7700-7708, 7710-7718, 7720-7728, 7730-7738,</td> </tr> <tr> <td data-bbox="576 1470 592 1491"></td> <td data-bbox="673 1470 738 1491"></td> <td data-bbox="771 1470 1234 1491">7740-7768, 7770-7778, 7780-7799</td> </tr> <tr> <td data-bbox="576 1501 592 1522"></td> <td data-bbox="673 1501 738 1522">1117</td> <td data-bbox="771 1501 1396 1522">3500-3699, 5900-6499, 6600-7099, 7200-7234,</td> </tr> <tr> <td data-bbox="576 1533 592 1554"></td> <td data-bbox="673 1533 738 1554"></td> <td data-bbox="771 1533 1323 1554">7236-7239, 7241-7699, 7800-8004, 8007,</td> </tr> <tr> <td data-bbox="576 1564 592 1585"></td> <td data-bbox="673 1564 738 1585"></td> <td data-bbox="771 1564 1063 1585">8009-9099, 9101-9999</td> </tr> <tr> <td data-bbox="576 1596 592 1617"></td> <td data-bbox="673 1596 738 1617">1990</td> <td data-bbox="771 1596 836 1617">9100</td> </tr> <tr> <td data-bbox="576 1627 592 1648"></td> <td data-bbox="673 1627 738 1648">4</td> <td data-bbox="771 1627 1063 1648">1117 7246-7699, 7241-7244</td> </tr> <tr> <td data-bbox="576 1659 592 1680"></td> <td data-bbox="673 1659 738 1680">1118</td> <td data-bbox="771 1659 836 1680">7245</td> </tr> </tbody> </table>	ABR Rule	Pool Code	Subcode Ranges	1	1000	2001-9999	2	1020	2001-2899		1040	2900-9999	3	1100	2001-2033		1101	2008-2008, 2508		1102	2101-2136, 2401		1103	2201-2218, 2220-2240		1104	2219		1105	2034-2099, 2137-2199, 2241-2299, 2399,			2437-2499, 2537-2599, 2799		1106	2900-2999, 7100-7199, 7235		1107	3000-3499, 7709, 7719, 7729, 7739, 7769,			7779, 8006		1108	4100-4469, 4500-4569, 4600-4669, 4700-4851,			4853-4869, 4891-4892, 4894-4899, 7240, 8005,			8008		1109	4470-4799, 4570-4599, 4670-4699, 4852,			4870-4890, 4893		1110	3900-4099		1111	3700-3899, 5000-5499		1112	5500-5799		1113	5800-5899		1114	6510-6523		1115	6500-6509, 6524-6599		1116	7700-7708, 7710-7718, 7720-7728, 7730-7738,			7740-7768, 7770-7778, 7780-7799		1117	3500-3699, 5900-6499, 6600-7099, 7200-7234,			7236-7239, 7241-7699, 7800-8004, 8007,			8009-9099, 9101-9999		1990	9100		4	1117 7246-7699, 7241-7244		1118	7245
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QTD End Mo	Optional time frame used for reporting the revenue or expense dollars associated with an account. (Optional feature) Example: If an institution has a fiscal year on July 1, the quarter end date would be 09, 12, 03, 06. Several reports use these dates for reporting period information.																																																																																																			
Responsible Person Roll-up	Designates a special attribute used by the Roll-Up reporting. This attribute specifies the dummy account at the next highest level to which real dollar data will be rolled up in the responsible person structure.																																																																																																			

Attribute Name	Attribute Description
Program Roll-Up	Designates a special attribute used by Roll-up reporting. This attribute is used by roll-up reporting to enable the combining of accounts at a level other than Responsible Person.
Budget Suppress	Designates a flag used to suppress the diagnostic message for any SL account over budget. N = Warning message if over budget. Y = No message if over budget. R = Reject message if over budget. Blank = Defaults to "N".
Long Description	Describes a detailed explanation for this account.
PO Authorized Per 1: Per 2: Per 3:	Designates the authorization code used in conjunction with Purchasing. Each account may have up to three authorization codes. A PO has space for two authorization codes. At least one of the two codes on the PO must equal at least one of the three codes within an account in order to permit the use of that account on a PO.
SL Mapped Count	Designates the system-maintained counter that holds the number of SL accounts that map to their GL accounts. This field is system-generated information.
Daily Cash Roll-Up	Designates a special attribute used for roll-up reporting or on-line Daily Cash Balance inquiry on Screen 048 GL Daily Cash Balance. This attribute specifies the dummy account at the next highest level to which real dollar data will be rolled up.
Freeze: N	Displays the user name and date that the "Freeze" flag was set to "Y" for this account.
Delete: N	Displays the user name and date that the "Delete" flag was set to "Y" for this account.
ABR:	Displays the user name and date that the ABR rule has been changed.
PF4 Additional Attributes	
Interest Income Account	Identifies consolidation of cash balance and interest income from pool investment and checking account to be credited.
Depository of Funds	Indicates depository of fund (State, UHGA, or Others).
NSF Field of Science	Indicates the reporting of current fund expenditures (total and federally financed) for separately budgeted research and development by field of science/engineering by National Science Foundation.
Course Alpha	Designates an alphabetical abbreviation for the courses offered at University of Hawaii campuses, and it identifies the primary subject matter of the course, or the department associated with the subject. This field will be used to crosswalk fiscal information in the SIMS (Student Information Management System) database.

Attribute Name	Attribute Description
Indirect Cost Classification Code	Identifies major functions of an institution as defined by OMB Circular A21 which is different from functions defined by college and university account principles.
Legal Authority	Identifies the legal authority under which this account has been established. This data is used for reports to the State Legislature, as required.
PI codes	Designates PI codes used to provide access to an account. Up to three (3) PI codes can be assigned to an account.
Date Added	Designates the date the account code was established in the system. Posted automatically.
Last Account Update	Designates the date of the last update to this account. Posted automatically.
User	Identifies the name of user who updated this account.
PF5 RCUH Attributes	
Project Type	Defines the letter of credit or other method of funding for each account in the current restricted fund group.
Scientific Discipline	Designates the field of science the research within this account falls into, e.g. Biophysics, Neurobiology, etc.
Order Type	Identifies if project is service-ordered to RCUH.
Service Order No.	Identifies the number from the service order.
RCUH Project No.	Indicates the old RCUH project number.
Activity Transfer Code	Identifies the related service-ordered account.
PF7 GASB Attributes (Effective 05/01/01)	
Net Asset Code	Designates system assigned 6-character net asset code based on the expenditure functional code assigned to the GL. The net asset code is used to categorize the net asset (fund balance) section of the Statement of Net Assets (balance sheet).
UH Internal Service	Designates a 2-character code identifying any activity that provides goods and services to other funds, departments, agencies or campuses of the University of Hawaii and its component units (RCUH & UHF) on a cost reimbursement or fee basis and the University (including RCUH & UHF) is the predominant participant in the activity.

Attribute Name	Attribute Description
Exchange/Non-exchange	<p>Designates a 4-character code identifying an account code being considered an exchange or non-exchange type for reporting requirement under GASB Statement 33 which became effective July 1, 2000.</p> <p><u>Exchange:</u> Each party receives and gives up essentially equal values. The transaction is reciprocal, meaning the provider expects and receives something in exchange for the resources.</p> <p><u>Non-Exchange:</u> Government gives or receives value without directly receiving or giving equal value in exchange.</p>
Capital Project	Reserved for future use.

GL and SL Blocking Table:

DESCRIPTION	UH SOURCE/ APPRN	SL to GL Relation	GL Blocking "F" indicates FY ID		SL Blocking "F" indicates FY ID		ORS Acct	Year End Process	ABR
			FROM	TO	FROM	TO			
FG11-Gen'l Operating, Alloc	G001-198, 3xx	M to 1	0-0000-F	0-0699-F	1-0000-F	1-0999-F		F	2
FG11-Gen'l Operating, Exp	G001-198, 3xx	M to 1	0-0000-F	0-0699-F	1-1000-F	1-8999-F		F	2
FG11-St of Hi Petty Cash/Imprs	G199	1 to 1	0-07000	0-07999	n/a	n/a		F	n/a
FG11-Gen'l Oper, IDC Excluded	G001-198, 3xx	M to 1	0-0900-F	0-0999-F	1-9000-F	1-9999-F		F	2
FG11-Spe Oper, Rollover	S395	1 to 1	0-10000	0-12999	2-10000	2-12999		F	2
FG11-Spe Oper, Others	S Others	M to 1	0-14000	0-18999	2-1400-F	2-8999-F		F	2
FG11-Spe Oper, IDC Excluded	S Others	M to 1	0-19000	0-19999	2-9000-F	2-9999-F		F	2
FG11-Revolving, Rollover	R808	1 to 1	0-20000	0-21999	3-20000	3-21999		P	1
FG11-Revolving, Rollover	R816, 93x	1 to 1	0-20000	0-21999	3-20000	3-21999		F	1
FG11-Revolving, Others	R Others	M to 1	0-22000	0-26999	3-2200-F	3-7999-F		F	1
FG11-Revolving, Rsch/Training	R86x	M to 1	0-2700-F	0-2999-F	3-8000-F	3-9999-F	Y	P	1
FG12-Others, Morrill Act Incm	S202	1 to 1	0-30000	0-30049	4-30000	4-30049		P	2
FG12-Others, Scholarship	P93x, 945	1 to 1	0-30050	0-31999	4-30050	4-31999		F	0
FG12-Others, Gifts (Restricted)	P286, 287, 290	1 to 1	0-32000	0-32999	4-32000	4-32999		F	0
FG12-Non-Fed Admin	P280-284, 289	1 to 1	0-33000	0-33199	4-33000	4-33199	Y	P	1
FG12-Non-Fed Sponsored Proj	P280-284, 289	1 to 1	0-33200	0-39999	4-33200	4-39999	Y	P	1
FG12-Fed College Work Study	F223	1 to 1	0-4000-F	0-4099-F	5-4000-F	5-4099-F	Y	P	1
FG12-Service Cost Center	F241	1 to 1	0-4100-F	0-4199-F	5-4100-F	5-4199-F	Y	P	0

DESCRIPTION	UH SOURCE/ APPRN	SL to GL Relation	GL Blocking "F" indicates FY ID		SL Blocking "F" indicates FY ID		ORS Acct	Year End Process	ABR
			FROM	TO	FROM	TO			
FG12-USDA Direct Apprn	F26x & 27x	M to 1	0-4200-F	0-4299-F	5-0000-F	5-1999-F	Y	P	2
FG12-Fed Vocational Educ	S22x	M to 1	0-4300-F	0-4399-F	5-2000-F	5-2499-F	Y	P	2
FG12-Fed Admin	F Others	1 to 1	0-50000	0-50999	6-50000	6-50999	Y	P	1
FG12-Fed Sponsored Projects	F2xx	1 to 1	0-51000	0-59999	6-51000	6-59999	Y	P	1
FG20-Loans, Federal Perkins	F98x	n/a	0-67000	0-67099	n/a	n/a		Y	n/a
FG20-Loans, Nursing	F97x not 974	n/a	0-67100	0-67199	n/a	n/a		Y	n/a
FG20-Loans, Health Prof	F974	n/a	0-67200	0-67299	n/a	n/a		Y	n/a
FG20-Loans, Primary Care	F99x	n/a	0-67300	0-67399	n/a	n/a		Y	n/a
FG20-Loans, State Higher Educ	R875, R88x	n/a	0-67700	0-67799	n/a	n/a		Y	n/a
FG20-Loans, Private Gifts	P96x	n/a	0-68000	0-68899	n/a	n/a		Y	n/a
FG20-Loans, Quasi-Endow	P96x	n/a	0-68900	0-68999	n/a	n/a		Y	n/a
FG20-Loans, Housing Assistance	R940	n/a	0-69000	0-69999	n/a	n/a		Y	n/a
FG30-Endowment - UH	P949	n/a	0-70000	0-70999	n/a	n/a		Y	n/a
FG30-Endowment - UH	P95x	n/a	071000	075999	n/a	n/a		Y	n/a
FG40-Annuity		n/a	0-76000	0-76999	n/a	n/a		n/a	n/a
FG51-Plant Unexpend, State	Bxxx, S4xx, S8xx, S9XX	1 to 1	0-8000-F	0-8179-F	8-8000-F	8-8179-F		P	1
FG51-Plant Unexpend, Federal	F3xx	1 to 1	0-81800	0-81899	8-81800	8-81899	Y	P	1
FG51-Plant Unexpend, Private	P38x	1 to 1	0-81900	0-81999	8-81900	8-81999	Y	P	1
FG52-Renewal & Repl	R891, 892	M to 1	0-82000	0-82699	8-8200-F	8-8269-F		F	1

DESCRIPTION	UH SOURCE/ APPRN	SL to GL Relation	GL Blocking "F" indicates FY ID		SL Blocking "F" indicates FY ID		ORS Acct	Year End Process	ABR
			FROM	TO	FROM	TO			
FG52-Renewal & Repl	S301	1 to 1	0-82700	0-82799	8-8270-F	8-8279-F		F	1
FG53-Ret of Indebtedness	R895, 896, 897	n/a	0-82800	0-82999	n/a	n/a		F	n/a
FG54-Plant Inv, Land	P998	n/a	0-83000	0-83299	n/a	n/a		F	n/a
FG54-Plant Inv, Land Improv	P998	n/a	0-83300	0-83999	n/a	n/a		F	n/a
FG54-Plant Inv, Buildings	P998	n/a	0-84000	0-87999	n/a	n/a		F	n/a
FG54-Plant Inv, Equipment	P998	n/a	0-88000	0-89299	n/a	n/a		F	n/a
FG54-Plant Inv, Library Bks	P998	n/a	0-89300	0-89399	n/a	n/a		F	n/a
FG54-Plant Inv, LStock/Rsch Anm	P998	n/a	0-89400	0-89499	n/a	n/a		F	n/a
FG54-Plant Inv, Const in Prog	P998	n/a	0-89500	0-89999	n/a	n/a		F	n/a
FG60-Agency, State General	G000	1 to 1	0-92500	0-92999	9-92500	9-92999		F	0
FG60-Agency, Others	A993	1 to 1	0-93000	0-94999	9-93000	9-94999		F	0
FG60-Agency, Deposits/Clearing	All "A"	n/a	0-95000	0-95999	n/a	n/a		F	n/a

1. DESCRIPTION OF COLUMN:

- a. Descriptions
 - i. FG = Fund Group
 - ii. Type of accounts
- b. UH Source & Apprn = UH Source and appropriation
- c. SL to GL = Mapping of SL to GL
 - i. M = Many to One
 - ii. 1 = One to One
- d. GL = General Ledger - Blocking Range
- e. SL = Subsidiary Ledger - Blocking Range