

Prepared by General Accounting and Loan Collection Office.
This replaces Administrative Procedure No. A8.612
dated October 1994.

A8.612

A8.600 ACCOUNTING

December 2001

P 1 of 4

A8.612 Establishment and Maintenance of Account Codes

1. Purpose

To establish and maintain University accounts.

2. Definition

An account represents the smallest unit of activity or lowest level of responsibility at which accounting data are collected and maintained. It is required with each accounting transaction and is used to access data from the master file for various levels of financial reporting.

The component parts of an account are described in Administrative Procedures Manual (APM) A8.611. The functional codes and fund groups assigned to each account for financial reporting purposes, are described in APMs A8.617 and A8.619, respectively.

3. Objective

To establish and maintain an account and its related data.

4. Guidelines

- a. New accounts shall be established whenever separate accounting and reporting are required for legal, organizational or functional reasons. Accounts shall not be established for record-keeping purposes which can be accomplished by the proper use of source and object codes as described in APM A8.615.

- b. Advance accounts for extramurally funded research and training projects may be created when authorized according to APM A8.952.
- c. New appropriation, school and department codes shall be coordinated with the General Accounting and Loan Collection.
- d. Service ordered and RCUH clearing accounts (A 993) shall follow the guidelines for establishment and maintenance of accounts described in APM A8.930.

5. Responsibilities

Fiscal Officers prepare the Account/Record Maintenance Control Sheet, FMIS-6 and the Account Code Maintenance Form, FMIS-21GLSL, herein collectively referred as the "Request for Account Code Forms".

The Office of the Chancellor for Community Colleges reviews and approves the Request for Account Code Forms for all community colleges. Refer to form FMIS-6 instructions.

The respective campus Budget Offices review and approve the Request for Account Code Forms. Refer to form FMIS-6 instructions.

Office of Research Services (ORS) reviews the Request for Account Code Forms and completes applicable central office FMIS fields for the following types of funds: federal (F and S2XX), trust (P excluding scholarships & gifts (restricted)), and R86x revolving (research and training). Refer to GL and SL Blocking Table in APM A8.611 Account Code, for ORS account ranges.

General Accounting and Loan Collection (GALC) reviews the Request for Account Code Forms and completes applicable central office FMIS fields for all other fund types not reviewed by ORS.

ORS and GALC establish and update accounts in the Financial Management Information System (FMIS).

6. Procedures for Fiscal Officers

a. Establishment of Accounts

- (1) Prepare the Account/Record Maintenance Control Sheet, FMIS-6, in accordance with form instructions. The form can be found at <http://www.fmo.hawaii.edu/fmis/formfair.html>
- (2) Prepare the Account Code Maintenance Form, FMIS 21GLSL, in accordance with form instructions, which can be found at <http://www.fmo.hawaii.edu/fmis/formfair.html>
- (3) As specified in form FMIS-6 Instructions, Request for Account Code Forms should be routed directly to the appropriate administration/budget office for review and approval prior to routing to ORS or GALC.
- (4) a) Except as specified in form FMIS-6 Instruction, forward the Request for Account Code Forms directly to ORS for the following types of funds: federal (F and S2XX), trust (P excluding scholarships & gifts (restricted)), and R86x revolving (research and training). Refer to GL and SL Blocking Table in APM A8.611, Account Code, for ORS account ranges.

Refer to appropriate APMs, (e.g. A8.930 for RCUH service ordered accounts), for additional procedures on the preparation and distribution of forms.

ORS can further assist with the completion of the FMIS CGS Record Maintenance Forms attached to form FMIS-6.

b. Maintenance of Accounts

Once established, request to change, freeze or

delete an account may be made. Request for Account Code Forms, (FMIS-6 and FIS-21GLSL), should be submitted identifying the account and action (change, freeze, deletion) to be taken. Change requests should indicate the account data field to be modified on FMIS-21GLSL.

c. Reports

All accounts and related data are displayed in FHMR040, GL/SL Attribute Records Sorted by Campus and Map Code, and Report FHQR040H, Summary of FMIS Account Code GASB Attributes which are distributed quarterly.