



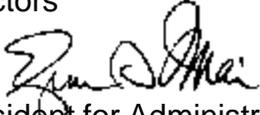
**UNIVERSITY OF HAWAII**

SENIOR VICE PRESIDENT FOR ADMINISTRATION

December 5, 2000

**ADMINISTRATIVE PROCEDURES MEMORANDUM NO. 00-7**

**TO:** Senior Vice President and Executive Vice Chancellor  
Senior Vice Presidents and Chancellors  
Senior Vice Presidents  
Vice Presidents  
Chancellor  
Executive Director  
State Director for Vocational Education  
Deans and Directors

**FROM:** Eugene S. Imai   
Senior Vice President for Administration

**Subject: ADMINISTRATIVE PROCEDURES**

Administrative Procedures A8.517, Reports, is revised to reflect reports generated by the new fixed assets system. Prior to this revision, the procedure delineated reports generated by the inventory system which was retired at the end of fiscal year 1999.

Administrative Procedures A8.506, Acquisition, and A8.552, Real Property, were also revised to comply with the new Government Accounting Standard Board's (GASB) pronouncements 34 and 35. GASB 34 and 35 specify that depreciation cannot be assessed against fabrication of equipment and on-going capital construction projects until they are placed in service. The revised administrative procedures provide guidelines for coding payments for these projects while undergoing construction.

These procedures will be made available on-line via the Internet on the UHINFO server. Should you have any questions with the procedures, please call the Inventory Management Section at 956-8735.