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## UNIVERSITY OF HAWAII

VICE PRESIDENT FOR ADMINISTRATION  
AND CHIEF FINANCIAL OFFICER

November 13, 2001

### ADMINISTRATIVE PROCEDURES MEMORANDUM NO. 01-18

TO: Senior Vice President and Chancellor  
Vice Presidents  
Interim Chancellor  
Manoa Deans and Directors  
Directors

FROM: Eugene S. Imai   
Vice President for Administration and Chief Financial Officer

SUBJECT: **ADMINISTRATIVE PROCEDURE**

Administrative Procedures Manual A8.553, General Improvement Write-Off, is being issued to provide policy and guidelines for the removal of replaced or demolished General Improvement assets recorded in the FMIS Fixed Assets System. Currently, the cost of general improvements are added to the existing assets without writing off the carrying value of the replaced improvements. This "layering" of cost overstates the capital assets in our financial statements. This new policy provides a means for computing the value of the replaced improvement using engineering indices.

In addition, outdated Form 76, Disposal Application and Form 21, Request for Relief of Accountability for Non-expendable Personal Property (Title Not Vested with the University), are being deleted. These forms are referenced in the Administrative Procedures for State Personal Property as Attachment B and L, respectively. These forms have been re-titled as FMIS Form 76 and FMIS Form 75. The two fillable forms are available on the WEB at the FMIS Forms Fair site:

<http://www.fmo.hawaii.edu/FMIS/formfair.html>

This memorandum will be made available on-line via the Internet on the UHINFO server along with the new Administrative Procedure. Should you have any questions with the procedure, please call the Inventory Management Section at 956-8735.