



UNIVERSITY OF HAWAII

VICE PRESIDENT FOR ADMINISTRATION
AND CHIEF FINANCIAL OFFICER

January 29, 2002

ADMINISTRATIVE PROCEDURES MEMORANDUM NO. 01-20

TO: University Executive Council
State Director of Career and Technical Education
Deans and Directors

FROM: James R. W. Sloane *James R. W. Sloane*
Vice President for Administration and Chief Financial Officer

SUBJECT: **AMENDED ADMINISTRATIVE PROCEDURE**

The administrative procedures listed below have been rewritten to incorporate the University of Hawaii's Financial Management Information System (FMIS) structure and Governmental Accounting Standards Board (GASB) Statement attributes and their function in financial reporting. The procedures also provide an explanation of the University's account code classification system that provides uniformity in reporting as required by generally accepted accounting principles.

We are happy to inform you by improving our procedures, we have implemented FMIS system-assigned GASB attribute information. We have streamlined the account code request and maintenance process by eliminating duplicate field entries and reducing the number of forms from three (Form 6, Form 21GL and Form 21SL) to two (Form 6 and Form 21GLSL). Both forms are available in fillable format at <http://www.fmo.hawaii.edu/FMIS/formfair.html>.

The following Administrative Procedures concerning accounting have been revised:

- A8.601 Accounting – General
- A8.611 Account Code
- A8.612 Establishment and Maintenance of Account Codes
- A8.617 Revenue and Expenditure Functional Codes

The following Administrative Procedures have been deleted:

- A8.616 Fund Subdesignation Codes
- A8.618 Activity Code
- A8.674 Employer's Share of Fringe Benefit Adjustment Sheet

Administrative officers were notified of the availability of the administrative procedures listserv. The revised administrative procedures are available on-line at <http://www.hawaii.edu/svpa/apm/a8600.html>. Should you have any questions regarding these revisions, please contact the General Accounting and Loan Collection Office at 956-8278.