

4.010 Chart of Accounts

I. Overview

The chart of accounts in the RCUH financial system consists of a project number and budget category. Separate accounts are established to ensure project expenditures are properly accounted and reported. The combined project number and budget category are required to record transactions in the RCUH financial system.

II. Project Number

Each project is assigned a unique seven digit project number, a project title, a four character Principal Investigator (PI) code, and a two character fiscal office (FO) code.

The leading digit(s) of the project number will indicate the project type. For more details on project establishment, refer to the specific policy referenced.

Project Code Range	Project Type	RCUH	UH	RCUH Policy
0000001 to 0000999	RCUH Corporate	X		n/a
0001XXX 0002XXX 001XXXX	Revolving Account	X		1.300
0003XXX 0007XXX 0008XXX 0009XXX	Intramural	X		1.200
0004XXX 0006XXX	Direct	X		1.400
4XXXXXX	Extramural - Non Federal		X	1.100
6XXXXXX 7XXXXXX	Extramural - Federal		X	1.100

III. Budget Category

The four digit budget category code identifies the nature of the expense.

A. RCUH Budget Categories

RCUH Budget Categories shall be used for Intramural, Revolving, and Direct projects.

1. Standard Budget Categories:

Standard budget categories for common expenditures are assigned numbers 0001 to 0020.

Standard budget categories and descriptions are provided [in 4.010 – Attachment 1 Standard Budget Categories](#).

2. Non-Standard Budget Categories

To request non-standard budget categories for Intramural, Revolving, or Direct projects, please contact RCUH Project Administration.

- a. Budget Categories 0021 to 0029 are used to record costs for subcontracts.
- b. Budget Categories 0030 to 0039 are used to record fees for consultants, if more detail is needed than the standard budget category 0006.
- c. Budget categories 0040 to 0089 and 0111 to 0999 are used to record other costs specific to the financial or program requirements of the project.
- d. Budget categories 0090 to 0099 are used to record transactions with Specialized Service Facilities (SSF).

Budget Category	Description	BC Type Code
0090	SOEST Research Vessel/Ship Operations	1
0091	SOEST Engineering Facility	2
0092	SOEST Computing Facility	3
0093	SSF Variable	4
0094	SSF Variable	4
0095	SSF Variable	4
0096	IFA Recharge	5
0097	IFA Job Order Services	7
0098	Mauna Kea Support	6
0099	Transfer from Prior Year	4

NOTE: Prior to June 30, 2017, Budget Category 0094 was used to record the transfer of vacation liability from one project to another.

- e. Budget category 0100 is used to record transactions with other Revolving accounts.

B. UH Object Codes

UH Object Codes shall be used for Extramural projects. Refer to UH [AP 8.615](#) Object Codes.

The RCUH financial system only allows the use of Expense or Expenditure object codes in the range 2XXX to 7XXX. The RCUH financial system does not allow the use of income, asset, liability or fund balance object codes.

C. RCUH Budget Category to UH Object Code Mapping

The RCUH Budget Category to UH Object Code Mapping is provided in [4.010 – Attachment 2 RCUH Budget Category to UH Object Code Mapping](#).

IV. Budget Category Type Codes

The Budget Category Type Code is an attribute of the Budget Category that is used to identify the nature of the budget category.

The chart of Budget Category Type Codes is provided in [4.010 – Attachment 3 Budget Category Type Codes](#).

V. Relevant Documents

[4.010 – Attachment 1 Standard Budget Categories](#)

[4.010 – Attachment 2 RCUH Budget Category to UH Object Code Mapping](#)

[4.010 – Attachment 3 Budget Category Type Codes](#)

[Policy 1.100](#) University of Hawaii Extramural Service-Ordered Projects

[Policy 1.200](#) University of Hawaii Intramural Projects

[Policy 1.300](#) University of Hawaii Revolving Accounts

[Policy 1.400](#) Direct Projects

UH [AP 8.615](#) Object Codes

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