

STATE OF HAWAII
Accounting Manual

Volume I
Part 600: Uniform Accounting Code

Page 630.01

SECTION 630: CODING STRUCTURE

The uniform accounting code is used with every accounting transaction. It consists of the four main sections outlined below. Within the sections are ten distinct fields, and each field is limited as to the number of digits to be used as indicated below:

Section I - Control Area

Field	(1) <u>Transaction Code</u>	(2) <u>Fund Code</u>	(3) <u>Year Code</u>	(4) <u>Appropriation Account Code</u>
Number of Digits	2	1	2	3
	(Numeric)	(Alpha)	(Numeric)	(Numeric)

Section II - Organization Area

Field	(5) <u>Department Code</u>	(6) <u>Subdivision Code</u>
Number of Digits	1	3
	(Alpha)	(Numeric)

Section III - Source of Receipt or Object of Expenditure Area

Field	(7) <u>Source or Object Code</u>
Number of Digits	4
	(Numeric)

Section IV - Cost Area

Field	(8) <u>Function Code</u>	(9) <u>Location Code</u>	(10) <u>Project Code</u>
Number of Digits	4	1	4
	(Numeric)	(Alpha or Numeric)	(Numeric)

July 1, 1969