SECTION 640:   DESCRIPTION OF CODE FIELDS

Transaction Code

Transaction codes are used to categorize accounting entries according to groups that require a particular accounting treatment; the two-digit code is required for every entry made by an agency or a department. They are grouped into three general categories as shown below.

Group	Code Numbers
Group I - Receipts	1 to 19
Group II - Expenditures	20 to 39
Group III - Other Transactions	40 to 99

The transaction codes listing begins on page 661.01.

Fund Code

Fund codes are used to designate the accounting entity into which an accounting entry is to be made. Segregated sums of money within certain funds have also been assigned codes. The fund codes are listed on page 662.01.

Year Code

The year code is used with each appropriation account code to identify the appropriation for control accounting purposes.

For operating appropriations made for a particular fiscal year, the year code is the last two digits of the calendar year in which ends the fiscal year for which the appropriation has been made. For example, for appropriations made for fiscal year 1973-1974, the year code is "74".

For the following types of appropriations (some of which are operating appropriations), the year code is the last two digits of the calendar year in which ends the fiscal year during which the appropriation is available, and the year code automatically changes to the next year code on the first day of the next fiscal year:

> Federal Grants (operating)
> Continuous Appropriations
> Trust and Agency Funds

For capital improvement project appropriations (regardless of funding) and for other appropriations made for a special purpose rather than for a particular period of operations, the year code is the last two digits of the year in which the appropriation is made. For example, for such appropriations made in 1973, the year code is "73". This year code is a permanent one that is retained until the project or the special purpose is completed.

July 1, 1973

SECTION 640:   DESCRIPTION OF CODE FIELDS (cont'd.)

Appropriation Account Code

Appropriation account codes are numbers assigned by the Accounting Division of the Department of Accounting and General Services to identify appropriations for control accounting purposes. The numbers are assigned within the following groups:

Range of Numbers	Type of Account
001 to 199	Operating Appropriations made for a particular fiscal year, and subject to automatic lapse under Section 40-66 of the Hawaii Revised Statutes.
201 to 299	Federal Grants
301 to 399	Continuous Appropriations and Special Purpose Appropriations
401 to 999	Capital Improvement Projects
901 to 999	Trust and Agency Funds

Department Code

The various State departments, the Counties, the Legislature, and other agencies are individually identified in the uniform accounting code by the use of an alphabetical department code. This code, together with the year code and the appropriation code, provide a permanent identification for each account in each fund. The department codes are listed on page 671.01.

Subdivision Code

The subdivision code is used to identify organizational subdivisions within a department. Using the numeric codes 001 to 999, each department is responsible for coding its organizational plan and submitting a copy thereof to the Accounting Division, Department of Accounting and General Services. Any subsequent changes to a department's organizational codes must be reported to the Accounting Division, Department of Accounting and General Services.

Source or Object Code

Codes identifying each source of receipt and each object of expenditure occupy the same four-digit field. Source codes are assigned numbers from 0001 through 1999 and object codes are assigned numbers from 2000 through 9999. A listing of source codes begins on page 675.01.

July 1, 1977

SECTION 640:   DESCRIPTION OF CODE FIELDS

As used in expenditure classification, the object code identifies the type of article purchased or service obtained, such as personal services, contractual services, materials, supplies, or equipment. The object code also provides a character classification of expenditures by using the following groupings:

Code Numbers	Character
20XX – 29XX	Personal Services
30XX – 74XX	Other Current Expenditures
75XX – 79XX	Capital Outlays
80XX – 99XX	Non-Governmental Cost Payments

Capital outlays in the form of construction expenditures should be coded according to the natural classification under personal services and other current expenditures; the appropriation code identifies such an expenditure as a capital outlay.

A listing of object codes begins on page 685.01.

Function Code

The function field has been provided to enable each department to group together its related activities aimed at accomplishing a major service or regulatory program for which it is responsible. For example, within the function Plant Maintenance, the activities concerned with keeping the grounds, buildings, and equipment at their original completeness or efficiency may be grouped as activities within a function.

The four-digit function code consists of function and activity codes that each department develops according to its needs. When not used, this field must be coded with zeros to indicate that the field has been recognized and not overlooked. The function code field may be used for further classification of source of receipts.

Location Code

The location codes listed on page 691.01 are used by departments to designate geographical areas for which an expenditure is made.

SECTION 640:   DESCRIPTION OF CODE FIELDS (cont'd.)

Project Code

Project codes may have a variety of uses; generally they identify a specific job to which an expenditure relates. They may also be used to identify debtors, customers, collection agents, or other users of a program's services.

The project code is used in each department according to its needs. When not used, this field must be coded with zeros to indicate that the field has been recognized and not overlooked.