



Department of Accounting and General Services

Financial Accounting and Management Information System

FAMIS

FAMIS USER MANUAL

General Ledger Account Structure

Volume 1 Chapter 4

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FAMIS PROCEDURES MANUAL

VOLUME I - USERS MANUAL

CHAPTER IV

GENERAL LEDGER ACCOUNT STRUCTURE

ACCOUNT STRUCTURE

In FAMIS, general ledger accounts are represented by a three-digit numerical code classified in the asset, liabilities, fund balance, expenditures (uses of resources), revenues (sources of resources), and memorandum account structure. The specific general ledger account structure is illustrated in Exhibit IV-1. The general ledger account structure is designed to provide accountability over the funds maintained by the State, and to facilitate the FAMIS reporting process.

CHART OF ACCOUNTS

The FAMIS chart of general ledger accounts is illustrated in Exhibit IV-2. This exhibit also includes a description of each account.

FILE SUPPORT

The general ledger account structure is the controlling element of all detailed accounting and reporting performed by FAMIS. Each general ledger account is supported in at least one, and in many cases several of the FAMIS master files. The level of file support for each of the accounts is presented in Exhibit IV-3. The determination of the accounts which are supported by the FAMIS files is based on the functional nature of the files. For example, the Appropriation File is used for tracking cumulative charges made against an appropriation. Expenditures, obligations, and encumbrances are tracked in this file according to the appropriation to which they relate. In the Operating File, these same accounts are tracked at the lowest level of detail provided in the classification structure to enable a complete reporting of the State's financial activity.

SUBSIDIARY ACCOUNTING

The FAMIS master files provide additional support for many of the FAMIS general ledger accounts. However, in some cases it may be necessary to track information at an additional level of detail which has not been incorporated directly into the FAMIS file structure. In these cases the subsidiary accounting can be performed by establishing subsidiary account numbers and posting the financial transactions to the Subsidiary File. The accounts which will be supported in the Subsidiary File are identified in Exhibit IV-3.

The first three digits of the subsidiary account number should be the general ledger numerical code. The subsidiary ledger chart of accounts is presented in Exhibit IV-4.

EXHIBIT IV-1
GENERAL LEDGER ACCOUNT STRUCTURE

	<u>G/L CLASSIFICATIONS</u>	<u>RANGE</u>	<u>AVAILABLE NOS.</u>
A	Cash and Short-Term Cash Investments	001 - 049	49
B	Receivables and Valuation Accounts	050 - 149	100
C	Investments	150 - 199	50
D	Other Current Assets	200 - 249	50
E	Fixed Assets and Depreciation Accounts	250 - 299	50
F	Other Assets and Debits	300 - 349	50
G	Payables and Other Accrued Liabilities	350 - 449	100
H	Notes and Loans Payable	450 - 499	50
I	Bonds Payable	500 - 549	50
J	Other Liabilities and Credits	550 - 599	50
K	Fund Equity and Reserve Accounts	600 - 799	200
L	Financing Sources - Operating	800 - 849	50
M	Financing Uses - Operating	850 - 899	50
N	Misc. System Control and Memo Accounts	900 - 999	100

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS

<u>Account No.</u>	<u>Normal Balance</u>
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A. Cash and Short-Term Investments

010	Debit	Cash in State Treasury
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This account represents the unrestricted cash balances in the State Treasury to the credit of the particular fund.

This account is charged with cash collections from departments or agencies as acknowledged by the State Treasury and is credited with cash disbursements made by the State Treasury and with customer's check returned by the bank.

It also functions as a cash clearing account. Most transactions post collections and payments to this account, and if appropriate, the collections and/or payments may have to be reclassified into one of the cash accounts below.

015	Debit	Departmental Cash Collections in Transit
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This account represents (1) cash collected by departments and agencies in the current period which have not as yet been deposited with the State Treasury and (2) deposits made in the current period but not acknowledged by the State Treasury until the following period.

This account is charged with cash which was previously charged to cash in State Treasury and which was in transit at the end of the period. At the beginning of the following period, it is credited with the same amount with an offsetting debit entry to Cash in State Treasury.

020	Debit	Departmental Imprest and Change Funds
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This account represents the cash advanced from the General Fund to departments or agencies which is set aside for the purpose of making incidental or emergency disbursements and of making change for which the issuance of a formal voucher and warrant would be too expensive and time consuming. The total of each fund remains the same and equals the sum of cash on hand, vouchers not filed for payment and claims in transit. The imprest funds are periodically reimbursed through the regular vouchering process.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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A. Cash and Short-Term Investments (continued)

This account is charged with cash advanced and is credited with any returns made of the amounts advanced.

025	Debit	Cash with Treasurer, U.S.A.
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This account, which is used in the Special Revenue Fund, represents cash deposited in trust with the Secretary of the Treasury, U.S.A.

This account is charged with all Unemployment Compensation Tax collected for the Department of Labor and Industrial Relations and with interest earned on the cash balance. It is credited with all advances made to the State for Unemployment Compensation benefit payments and with other advances authorized by law.

030	Debit	Funds Not Required to be Deposited in State Treasury
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This account represents certain federal fund and other monies which are not required to be deposited in the State Treasury. These funds are accounted for by agencies receiving the funds.

This account is charged with deposits made to commercial banks and are credited with disbursements for expenditures on applicable federal fund and other programs.

035	Debit	Cash with Fiscal Agents
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This Special Fund account represents cash deposited with commercial banks as fiscal agents for the payment of matured bonds and interest.

This account is charged with cash advanced from the State Treasury for the total amount of the bond principal and interest due and is credited with the payments made by the fiscal agents on the coupons presented to them.

040	Debit	Short-Term Cash Investments
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This account includes temporary investments of time certificates of deposits and U.S. Government Securities purchased under agreements to resell to banks. This account has subsidiary file support.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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B. Receivables and Valuation Accounts

050	Debit	Taxes Receivable, Current
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This account represents the uncollected amount of taxes due from taxpayers on assessments which are due within one year and which are not considered delinquent.

The taxes levied are:

Corporation Net Income, Individual Net Income,
Public Service Companies, Franchise, General
Excise, Inheritance, Liquid Fuel, Liquor, Tobacco,
Unemployment Compensation and Agricultural
Unemployment.

This account is charged with taxes billed per Statements of Tax Operations from various taxation divisions and is credited with tax collections realized and with authorized tax reductions and credit adjustments per Statements of Tax Operations. Offsetting entries are made to Account No. 760, Reserve for Taxes Receivable.

At the end of each calendar year, the amounts remaining unpaid in this group of accounts are transferred into the Taxes Receivable - Delinquent group of accounts. This account has subsidiary file support.

051	Credit	Allowance for Uncollectible Taxes Receivable, Current
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This account represents provision for taxes deemed uncollectible within one year. The account is adjusted periodically based upon historical collection experience and other relevant circumstances.

060	Debit	Taxes Receivable, Delinquent
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This account represents the unpaid balances of overdue taxes which includes interest and penalties for non-payment.

This account is charged with overdue taxes and is credited with tax collections realized and with authorized tax reductions and credit adjustments per Statements of Tax Operations. This account has subsidiary file support.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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B. Receivables and Valuation Accounts (continued)

061	Credit	<p>Allowance for Uncollectible Taxes Receivable, Delinquent</p> <p>This account represents delinquent taxes deemed uncollectible by the Department of Taxation and approved by the Attorney General and the Director of the Department of Budget and Finance.</p> <p>This account is charged with uncollectible taxes written off and credited with approved uncollectible taxes.</p>
070	Debit	<p>Accounts Receivable</p> <p>This account represents the amounts due on open account from individuals, firms, corporations, or governmental agencies for cash advances chargeable against appropriations or for goods and services provided by a State agency.</p> <p>It does not include amounts due from other funds or amounts due from other governmental units.</p> <p>This account is charged with cash advanced or amounts billed but not received and is credited when cash is collected. Offsetting entries are made to Account No. 763, Reserve for Accounts Receivable. This account has subsidiary file support.</p>
071	Credit	<p>Allowance for Uncollectible Accounts Receivable</p> <p>This account represents provisions for receivables not collectible, based upon historical experience and other relevant circumstances.</p>
075	Debit	<p>Accrued Receivables</p> <p>This account represents the amounts due on open account from individuals, firms, corporations, or governmental agencies for cash advances chargeable against appropriations or for goods and services provided by a State agency.</p> <p>It does not include amounts due from other funds or amounts due from other governmental units.</p>

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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B. Receivables and Valuation Accounts (continued)

		This account is charged with cash advanced or amounts billed but not received and is credited when cash is collected. This account has subsidiary file support.
076	Credit	Allowance for Uncollectible Accrued Receivables
		This account represents the estimated accrued receivables not collectible, based upon historical experience and other relevant circumstances.
080	Debit	Notes and Loans Receivable
		This account represents amounts due the State Government which are evidenced by promissory notes.
		This account is charged with loans made according to the loan programs and is credited with cash collections received in repayment of the loans advanced. Offsetting entries are made to Account No. 765, Reserve for Notes and Loans Receivable. This account has subsidiary file support.
081	Credit	Allowance for Uncollectible Notes and Loans Receivable
		This account represents that portion of Notes and Loans Receivable which it is estimated will never be collected.
100	Debit	Due from Other Funds
		This account represents the amounts due one fund from another fund within the State Government and includes only short term obligations on open account. This account has subsidiary file support.
110	Debit	Temporary Loans to Other Accounts
		This account represents amounts due from other appropriations for temporary, cash equity loans made to finance another appropriations activities, where legally permissible. These short term loans are recorded as receivables until they are subsequently repaid. Offsetting entries are made to Account No. 992, Cash Transfer Control.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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B. Receivables and Valuation Accounts (continued)

115	Debit	Temporary Loans to Other Funds
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This account represents amounts due one fund from another fund for loans made for purposes such as financing capital improvement projects pending issuance of bonds. These loans are not charged to specific appropriations. This account has subsidiary file support.

120	Debit	Due from Other Governmental Units
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This account represents amount due from other governmental units for cash advanced to the unit, where no appropriations were made or where the advance was made pending reimbursement from the Federal Government. Moreover, this account represents any amounts due from any governmental agencies outside the State of Hawaii government, except for amounts owing an open account. Offsetting entries are made to Account No. 777, Reserve for Other Assets. This account has subsidiary file support.

130	Debit	Matured Principal Due for Bond Fund Loans
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This is a General Fund account reflecting the amounts due from various counties, other State Funds, and other governmental agencies on the matured principal portion of general obligation bonds issued for their purposes.

This account is debited with the principal amount due on General Obligation Bond loans and is credited with the cash received from the various counties, departments, or programs to meet bond fund loan installment requirements.

Offsetting entries are made to Account No. 770, Reserve for Bond Fund Loan. This account has subsidiary file support.

135	Debit	Interest Due for Bond Fund Loans
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This is a General Fund account representing the amounts due from various counties, other State Funds, and other governmental agencies on the interest payable on General Obligations Bonds issued for their purposes.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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B. Receivables and Valuation Accounts (continued)

This account is debited with annual interest due on loans outstanding and is credited with the cash received from the various sources. Offsetting entries are made to Account No. 770, Reserve for Bond Fund Loan. This account has subsidiary file support.

140	Debit	Taxes Levied for Counties
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This account represents the unpaid amounts of taxes billed by the State Government as an agent for the Counties.

This account is charged with the taxes billed per Statements of Tax Operations from various taxation divisions and is credited with tax collections realized and with authorized tax reductions and credit adjustments per Statements of Tax Operations. This account has subsidiary file support.

C. Investments

150	Debit	Investments
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This account represents the cost or other carrying value of assets acquired for the production of income in the form of interest, dividends, rentals, lease payments and investment securities. Investment real property does not include fixed assets used in governmental operations.

This account is charged with the cost or other carrying value of an investment acquired, and is credited with such cost or other carrying value upon sale or other disposition of the investment. Offsetting entries are made to Account No. 773, Reserve for Investments. This account has subsidiary file support.

D. Other Current Assets

200	Debit	Inventory of Supplies
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This account represents the cost of supplies on hand for use in operations. Offsetting entries are made to Account No. 775, Reserve for Inventory of Supplies and Prepaid Expenses.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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D. Other Current Assets (continued)

210	Debit	Prepaid Expenses
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This account represents charges entered in the accounts for benefits not yet received. Examples of prepaid items are prepaid rent, prepaid interest, and unexpired insurance premiums. Offsetting entries are made to Account No. 775, Reserve for Inventory of Supplies and Prepaid Expenses.

E. Fixed Assets and Depreciation Accounts

250	Debit	Land
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This account in the General Fixed Assets Account Group represents the value of the State's unimproved real property. It also includes the prepaid cost of leaseholds of unimproved real property. Offsetting entries are made to Account No. 600, Investment in Fixed Assets.

260	Debit	Buildings
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This account in the General Fixed Assets Account Group represents the total cost of buildings, including structurally attached equipment such as plumbing, electrical circuiting, vaults, elevators, and built-in air conditioning systems. Offsetting entries are made to Account No. 600, Investment in Fixed Assets.

261	Credit	Accumulated Depreciation, Buildings
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This account represents an accumulation of systematic allocation of costs over a specified period to record the estimated loss in service life of buildings due to wear and tear through use, lapse of time, obsolescence, inadequacy, or other physical or functional causes. Offsetting debits are made to Account No. 600, Investment in Fixed Assets.

270	Debit	Improvements Other Than Buildings
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This account represents the acquisition value of permanent improvements other than the buildings, which add value to land. Examples of such improvements are

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

Account No.	Normal Balance
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E. Fixed Assets and Depreciation Accounts (continued)

fences, pavements, tunnels and bridges. Offsetting entries are made to Account No 600, Investment in Fixed Assets.

271	Credit	Accumulated Depreciation, Improvements Other than Buildings
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This account represents an accumulation of periodic credits made to record the expiration of the estimated service life of improvements other than buildings. Offsetting entries are made to Account No 600, Investment in Fixed Assets.

280	Debit	Machinery and Equipment
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This account in the General Fixed Assets Account Group represents cost of tangible personal property such as fixtures, furniture, vehicles, books, and livestock. Offsetting entries are made to Account No 600, Investment in Fixed Assets. This account has subsidiary file support.

281	Credit	Accumulated Depreciation, Machinery and Equipment
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This account represents an accumulation of systematic allocation of costs over a specified period to record the estimated loss in service life of machinery and equipment due to wear and tear through use, lapse of time, obsolescence, inadequacy, or other physical or functional cause.

Offsetting debits are made to Account No. 600, Investment in Fixed Assets.

290	Debit	Construction Work in Progress
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This account in the General Fixed Assets Account Group represents the cost of construction work undertaken but not completed. Detail records are maintained in the Work in Progress Ledger.

Offsetting credits are made to Account No. 600, Investment in Fixed Assets.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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F. Other Assets and Debits

300	Debit	Bond Fund Loan Principal
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This account represents the outstanding balances of loans not currently due for allotments made to the various counties and other governmental agencies from the proceeds of State General Obligation Bonds issued as authorized by the State Legislature.

This account is debited with the allotment of bond fund loans made to various counties, departments or programs and is credited with the principal amount due for bond fund loans installment requirements.

Offsetting entries are made to Account No. 770, Reserve for Bond Fund Loans. This account has subsidiary file support.

310	Debit	Appropriated Advancements
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This account represents amounts advanced and owing on expenditures charged to appropriations which, by statute, must be reimbursed.

This account is debited with cash advanced and is credited with cash repayments of the amounts advanced. Offsetting entries are made to Account No. 777, Reserve for Other Assets. This account has subsidiary file support.

315	Debit	Assets Held By Agents for Deferred Compensation Plan
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This account represents the total amount of Deferred Compensation contributions of employees held by the agents. The offsetting entry is to Account No. 560, Due To Employees Under Deferred Compensation Plan.

320	Debit	Deferred Charges to Future Appropriations
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This account represents payments made in advance for expenditures to be applied against appropriations in future periods. This account is charged upon collection of various types of loan proceeds. It is subsequently credited when the borrowed funds are repaid. It also is charged when accrued liabilities are recorded. It is credited when the liability is liquidated and Expenditures are charged.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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F. Other Assets and Debits (continued)

325	Debit	Other Deferred Charges
		This account represents payments made in advance for expenditures to be paid in future periods (example: garnishment per court order).
		This account has subsidiary file support.
330	Debit	Amount to be Provided for Payment of Bond Principal
		This account represents the total amount to be provided from taxes or other general revenue in the General fund and the Special Funds for the redemption of outstanding bond issues.
		This account is charged with the total principal amount of the bond issued and is credited as amounts are made available in other funds for bond retirement.
335	Debit	Amount to be Provided for Payment of Bond Interest
		This account represents the total amount to be provided from taxes or other general revenue in the General Fund and the Special Funds for interest on the entire life of the outstanding bond issues.
		This account is charged with the total amount of interest payable on a bond issue and is credited as amounts are made available in other funds for matured interest coupons on bonds outstanding.
340	Debit	Amount Available for Payment of Bond Principal
		This account represents the amounts available in other funds for the redemption of outstanding bonds.
		This account is charged with the amount provided for payment of bond principal and is credited as the bond principal is retired.
345	Debit	Amount Available for Payment of Bond Interest
		This account represents the amounts available in other funds for interest on the entire life of the outstanding bond issues.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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F. Other Assets and Debits (continued)

This account is charged with the amount provided for payment of bond interest and is credited with the actual payment of matured interest coupons on bonds outstanding.

G. Payables and Other Accrued Liabilities

350	Credit	Audited Claims Payable
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This account represents amounts owing to creditors on vouchered claims which have been filed with the State Comptroller's Office and have been approved for payment but for which warrants have not been issued.

It is credited with vouchered claims approved for payment and is debited with warrants issued in payment of the approved vouchered claims.

360	Credit	Warrants Payable, General, Special, Bond, Trust
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This account represents the total amount of outstanding warrants issued by the State Comptroller which have not yet been presented to the State Treasury for payment.

This account is credited with warrants issued on audited claims and is debited with the warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.

361	Credit	Warrants Payable, General Fund Second Series
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This account represents the amount of welfare warrants outstanding and not yet presented to the State Treasury for payment.

This account is credited with warrants issued on audited claims and is charged with warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.

362	Credit	Warrants Payable, Employment Security Administration
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This account represents the amount of ESA warrants outstanding and not yet presented to the State Treasury for payment.

EXHIBIT IV-2
GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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G. Payables and Other Accrued Liabilities (continued)

		This account is credited with warrants issued on audited claims and is charged with warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.
363	Credit	Warrants Payable, Legislature
		This account represents the amount of Legislature warrants outstanding and unpaid.
		This account is credited with warrants issued on audited claims and is charged with warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.
364	Credit	Warrants Payable Unemployment Compensation
		This account represents the amount of Unemployment Compensation warrants outstanding and not yet presented to the State Treasury for payment.
		This account is credited with warrants issued on audited claims and is charged with warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.
365	Credit	Warrants Payable, Payroll
		This account represents the amount of Payroll warrants outstanding and not yet presented to the State Treasury for payment.
		This account is credited with warrants issued on audited claims and is charged with warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.
370	Credit	Warrants Payable, General, Special, Bond, Trust, Prior Fiscal Year
		This account represents the total amount of outstanding warrants issued by the State Comptroller in the prior fiscal year which have not been presented to the State Treasury for payment.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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G. Payables and Other Accrued Liabilities (continued)

At the beginning of each fiscal year, these accounts are credited with prior year's outstanding warrants. During the year, these accounts are debited with the warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.

371	Credit	Warrants Payable, General Fund, Second Series, Prior Fiscal Year
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This account represents the total amount of outstanding Welfare warrants issued by the State Comptroller in the prior fiscal year which have not been presented to the State Treasury for payment.

At the beginning of each fiscal year, these accounts are credited with prior year's outstanding warrants. During the year, these accounts are debited with the warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.

372	Credit	Warrants Payable, Employment Security Administration, Prior Fiscal Year
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This account represents the total amount of outstanding ESA warrants issued by the State Comptroller in the prior fiscal year which have not been presented to the State Treasury for payment.

At the beginning of each fiscal year, these accounts are credited with prior year's outstanding warrants. During the year, these accounts are debited with the warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.

373	Credit	Warrants Payable, Legislature, Prior Fiscal Year
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This account represents the total amount of outstanding Legislature warrants issued in the prior fiscal year which have not been presented for payment.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
------------------------	---------------------------

G. Payables and Other Accrued Liabilities (continued)

At the beginning of each fiscal year, these accounts are credited with prior year's outstanding warrants. During the year, these accounts are debited with the warrants which have been presented for payment and with warrants which have been cancelled.

374	Credit	Warrants Payable, Unemployment Compensation, Prior Fiscal Year
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This account represents the total amount of outstanding Unemployment Compensation warrants issued by the State Comptroller in the prior fiscal year which have not been presented to the State Treasury for payment.

At the beginning of each fiscal year, these accounts are credited with prior year's outstanding warrants. During the year, these accounts are debited with the warrants which have been presented to the State Treasury for payment and with warrants which have been cancelled.

375	Credit	Warrants Payable, Payroll, Prior Fiscal Year
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This account represents the total amount of outstanding Payroll warrants issued by the State Comptroller in the prior fiscal year which have not been presented to the State Treasury for payment.

380	Credit	Taxes Collected in Advance
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This account in the General and Special Funds represents collections of taxes received from taxpayers before the due date of the taxes.

385	Credit	Other Deferred Revenue/Non-Revenue
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This account represents collections of cash received in advance of the time that it is earned. This account is credited upon collection of cash. It is subsequently charged and Revenue is credited at the time the cash becomes earned (i.e. at the time the State has free claim of and control over the cash).

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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G. Payables and Other Accrued Liabilities (continued)

390	Credit	Due to Other Funds
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This account represents the amount due from one fund to another fund within the State Government and includes only short-term obligations on open account. This account has subsidiary file support.

395	Credit	Temporary Loans From Other Accounts
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This account represents amounts due to other appropriations for temporary, short term loans made to finance another appropriations activities, where legally permissible. These short term loans are recorded as liabilities, until they are subsequently repaid. Offsetting entries are made to Account No. 992, Cash Transfer Control.

397	Credit	Temporary Loans From Other Funds
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This account represents amounts due other funds for loans made for purposes such as to finance capital improvement projects pending issuance of bonds. These loans are not credited to specific appropriations. This account has subsidiary file support.

400	Credit	Due to Other Governmental Units
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This account represents amounts owed to other governmental units outside of the State of Hawaii governmental units. This account has subsidiary file support.

405	Credit	Undistributed Tax Collections
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This account represents tax collections, other than Unemployment Tax, made by the Department of Taxation, which are deposited in the Trust Fund pending distribution to the various funds, by sources. Upon receipt of the Statement of Tax Operations from the various taxation divisions at the end of each month, this account is cleared and the distribution of tax collections is made.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
------------------------	---------------------------

G. Payables and Other Accrued Liabilities (continued)

This account is credited with tax collections made by the various taxation divisions and is debited when the distribution is made to the various funds, by sources, and when transfer of liquid fuel tax is made to other taxation divisions.

410	Credit	Bond Principal Payments Collected in Advance
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This General Fund account represents the principal amounts of a bond issue which, by statute, are required to be collected before its due date from the various State agencies and Counties.

This account is credited with the principal installment repayments made in advance by the various State agencies and Counties and is debited when the principal amounts become due.

415	Credit	Bond Interest Payments Collected in Advance
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This General Fund account represents interest payments collected before the due date from State agencies in meeting the bond issue requirements.

This account is credited with the bond interest payments collected in advance from the various State agencies and Counties for which the bonds were issued, and is debited when the interest amounts become due.

420	Credit	Unavailable Miscellaneous Receipts
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This account represents the collection of miscellaneous receipts by a State agency which are reverted to private persons.

It is credited when collections of miscellaneous receipts are made and is debited when payments are made to the proper persons.

430	Credit	Matured Bond Anticipation Notes Payable
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This Special Fund account represents bond anticipation notes which have become due and are still unpaid.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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G. Payables and Other Accrued Liabilities (continued)

It is credited with the note requirements collected from the General Fund and Special Fund for repayment of the notes due. It is debited with disbursements which are made directly to the purchaser by the State Treasury or through a fiscal agent.

435	Credit	Matured Bond Anticipation Notes Interest Payable
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This Special Fund account represents interest on bond anticipation notes which have become due and are still unpaid.

It is credited with the interest requirements collected from the General Fund and Special Fund for payment of interest due on the notes issued. It is debited with disbursements which are made directly to the purchaser by the State Treasury or through a fiscal agent.

440	Credit	Accrued and Other Liabilities
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This account represents amounts owing but that are not yet payable. This account has subsidiary file support.

H. Notes and Loans Payable

450	Credit	Treasury Warrant Notes Payable
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This account represents the amount of Treasury warrant notes issued by the State Treasurer to the banks in exchange and for the payment of warrants issued by the State Comptroller. These notes are issued only when there are insufficient funds in the State Treasury to cover the warrants presented for payment.

It is credited with treasury warrant notes issued by the State Treasurer and is debited with the payment of the notes.

460	Credit	Bond Anticipation Notes Payable
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This account represents the amount of notes issued to banks by the Director of Finance, to finance capital improvement projects pending issuance of bonds.

It is credited with bond anticipation notes issued and is debited with the payment of the notes.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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H. Notes and Loans Payable (continued)

470	Credit	Notes and Loans Payable
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This account represents amounts evidenced by a promissory note owing to third parties which are not governmental units. It is credited when the borrowed cash is received. Subsequently it is charged when the cash is repaid to the lender. This account has subsidiary file support.

I. Bonds Payable

500	Credit	Matured Bond Principal Payable
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This account represents bonds which have become due and are still unpaid.

This account is credited with the bond principal installments collected from the General Fund and Special Fund for repayment of the bonds due. It is debited with disbursements which are made to the purchaser directly by the State Treasury or through a fiscal agent. This account has subsidiary file support.

505	Credit	Matured Bond Interest Payables
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This account represents unredeemed interest coupons on bonds outstanding.

This account is credited with the interest requirements collected from the General Fund and Special Fund for payment of interest due on the bonds issued. It is debited with disbursements which are made directly to the purchaser by the State Treasury or through a fiscal agent. This account has subsidiary file support.

510	Credit	Bond Premium Payable
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This account represents the amount of premium to be paid on State callable bonds redeemed before maturity. This account has subsidiary file support.

520	Credit	Bonds Payable
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This account represents the par value of outstanding State public improvements bonds issued.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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I. Bonds Payable (continued)

This account is credited with the par value of bonds issued and is debited with the redemption of bonds upon maturity or when called. This account has subsidiary file support.

525	Credit	Interest Payable on Bonds in Future Years
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This account represents interest to be paid in the future over the life of the bonds outstanding.

This account is credited with long-term interest due on the various bond issues and is debited with interest paid on the redemption of bonds matured or called. This account has subsidiary file support.

J. Other Liabilities and Credits

555	Credit	Advances from Other Funds
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This account represents the non-current portions of a long-term debt owed by one fund to another fund within the State Government.

560	Credit	Due To Employees Under Under Deferred Compensation Plan
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This account represents the total amount due employees under the Deferred Compensation Plan. The offsetting entry is to Account No. 315, Assets Held By Agents for Deferred Compensation Plan.

K. Fund Equity and Reserve Accounts

600	Credit	Investment in Fixed Assets
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This account in the General Fixed Assets Account Group, represents investment in general fixed assets.

610	Credit	Contributed Capital
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This account represents capital contributed to Proprietary and Fiduciary Funds. This account has subsidiary file support.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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K. Fund Equity and Reserve Accounts (continued)

620	Credit	Retained Earnings, Reserved
		This account represents the reservation of retained earnings of Proprietary Funds. This account has subsidiary file support.
630	Credit	Retained Earnings, Unreserved
		This account represents the accumulated earnings of Proprietary Funds.
640	Credit	Budgetary Fund Balance
		This account represents the total general ledger budgetary debits and credits.
		It is debited with the estimated appropriations and is credited with the estimated revenues. The use of this account prevents the actual Fund Balance account from inadvertently being improperly stated due to budgetary entries.
645	Debit	Estimated Revenues/Non-Revenues
		This budgetary account represents the estimated amount of collections within the current fiscal year to finance the State's general operations.
		This account is charged with estimated revenues, non-revenues receipts and any estimated proceeds from bond financing activities. The entries are subsequently reversed at the end of the fiscal period. This account supports both the functions of Estimated Revenue as well as Estimated Other Financing Sources as described in GAFFR.
650	Credit	Estimated Appropriations
		This account represents the amount of appropriations authorized by the State Legislature for Special Revenue Funds. It does not represent cash which can be allotted, but rather a ceiling above which appropriations of Special Revenue collections can not exceed. This account is charged with a reversal of the budgetary entry when the Appropriations account is closed. It is credited with the amount authorized at

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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K. Fund Equity and Reserve Accounts (continued)

the beginning of the fiscal period. The offsetting entry is to Account No. 651, Estimated Appropriations Contra.

651	Debit	Estimated Appropriations Contra
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This account represents an offset to Account No. 650, Estimated Appropriations.

655	Credit	Appropriations
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This account represents the total balance of original appropriations. This account is credited with the original appropriations as authorized by the State Legislature. It is debited with the reversal of the original appropriation entry to close the appropriation account.

656	Credit	Continuing Appropriations
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This account represents the appropriations which, once established, are automatically renewed without further legislative action until altered or revoked.

660	Debit	Restricted Appropriations
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This account represents the restricted portion of an appropriation for purposes other than investment, as determined by the Comptroller.

The offsetting credit is to Account No. 661, Restricted Appropriation Contra.

661	Credit	Restricted Appropriation Contra
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This account represents an offset to Account No. 660, Restricted Appropriations.

675	Debit/ Credit	Appropriation Transfers
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This account represents appropriation transfer between funds.

This account is charged by the paying fund and is credited by the receiving fund. In both instances, the corresponding entry is to Cash in State Treasury.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>	
<u>K. Fund Equity and Reserve Accounts (continued)</u>		
676	Debit/ Credit	Appropriation Transfers-Contra This account represents an offset to Account No 675, Appropriation Transfers.
680	Debit	Lapsed Appropriations This account represents unrequired appropriations lapsed at the end of a period as prescribed by law. The offsetting credit is to Account No. 681, Lapsed Appropriations Contra.
681	Credit	Lapsed Appropriations Contra This account represents an offset to Account No. 680, Lapsed Appropriations.
690	Credit	Allotments First Quarter This account represents the amount of the operating budget appropriations allotted for the first quarter of the fiscal year. The offsetting entry is to Account No. 720, Allotment Contra.
691	Credit	Allotments Second Quarter This account represents the amount of the operating budget appropriations allotted for the second quarter of the fiscal year. The offsetting entry is to Account No. 720, Allotment Contra.
692	Credit	Allotments Third Quarter This account represents the amount of the operating budget appropriations allotted for the third quarter of the fiscal year. The offsetting entry is to Account No. 720, Allotment Contra.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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K. Fund Equity and Reserve Accounts (continued)

693	Credit	<p>Allotments Fourth Quarter</p> <p>This account represents the amount of the operating budget appropriations allotted for the fourth quarter of the fiscal year.</p> <p>The offsetting entry is to Account No. 720, Allotment Contra.</p>
695	Credit	<p>Other Allotments</p> <p>This account represents the amount allotted on a purpose basis, without regard to a time period.</p> <p>The offsetting entry is to Account No. 720, Allotment Contra.</p>
696	Credit	<p>Continuing Allotments</p> <p>This account represents the amount allotted on a continuous basis, without regard to a time period or purpose.</p>
700	Debit	<p>Allotment Restrictions</p> <p>This account represents the portion of the allotment which is restricted from spending, as determined by DAGS for purposes other than investment.</p> <p>This account is charged with the restricted amount. The offsetting entry is to Account No. 720, Allotment Contra.</p>
710	Debit/ Credit	<p>Allotment Transfers</p> <p>This account represents allotment transfers between funds.</p> <p>This account is charged by the paying fund and is credited by the receiving fund. In both instances, the corresponding entry is to Account No. 720, Allotment Contra.</p>

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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K. Fund Equity and Reserve Accounts (continued)

715	Debit	Allotment Reversions
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This account represents the amount of quarterly and other allotments returned, at the end of a quarter or fiscal year, to the appropriation from which the allotments were made.

The offsetting entry is to Account No. 720, Allotment Contra.

720	Debit	Allotment Contra
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This account represents an offset to Account Nos. 690, 691, 692 and 693; Allotments - First, Second, Third, Fourth Quarters; Account No. 695, Other Allotments; Account No. 700, Allotment Restrictions; Account No. 710, Allotment Transfers, and Account No. 715, Allotment Reversions.

730	Credit	Reserve for Encumbrances
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This account represents the portion of fund balance segregated for expenditure upon vendor performance.

It is charged with payments against encumbrances and decreases in previously encumbered claims and contracts. It is credited with contract and claims encumbrances and increases in previously encumbered amounts.

735	Debit	Contract Encumbrances
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This account represents the unliquidated contract encumbrances.

This account is charged with contracts awarded and encumbered, and increases in previously encumbered contracts. It is credited with payments against contract encumbrances and retainages as well as any contract cancellations. In both instances, the offsetting entry is to Account No. 730, Reserve for Encumbrances.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>	
<u>K. Fund Equity and Reserve Accounts (continued)</u>		
745	Credit	Contract Retainages
		This account represents amounts retained from the basic encumbrance amount based on the percentage stipulated by the contract. It is a contingent liability which must eventually be paid to the contractor based upon performance and contract terms.
		It is debited with payments against contract retainage and is credited with contract retainage. In both instances, the offsetting entry is to Account No. 746, Contract Retainage Contra.
746	Debit	Contract Retainages Contra
		This account represents an offset to Account No. 745, Contract Retainage.
750	Debit	Claims Encumbrances
		This account represents the unliquidated claims encumbrances.
		This account is charged with encumbrances of unvouchered claims, and increases in previously encumbered claims. It is credited with payments against encumbrances and decreases in previously encumbered claims. In both instances, the offsetting entry is to Account No. 730, Reserve for Encumbrances.
760	Credit	Reserve for Taxes Receivable
		This account represents an offset to asset Account No. 050, Taxes Receivable.
763	Credit	Reserve for Accounts Receivable
		This account represents an offset to asset Account No. 070, Accounts Receivable.
765	Credit	Reserve for Notes and Loans Receivable
		This account represents an offset to asset Account No. 080, Notes and Loans Receivable.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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K. Fund Equity and Reserve Accounts (continued)

767	Credit	Reserve for Advances to and Amounts Due from Other Funds This account represents an offset to Account No. 100, Due from Other Funds and Account No. 110, Temporary Loans to Other Funds.
770	Credit	Reserve for Bond Fund Loans This account represents an offset to asset Account No. 130, Matured Principal Due for Bond Fund Loans; Account No. 135, Interest Due for Bond Fund Loans; and Account No. 300, Bond Fund Loan Principal.
773	Credit	Reserve for Investments This account represents an offset to asset Account No. 150, Investments.
775	Credit	Reserve for Inventory of Supplies and Prepaid Expenses This account represents offsets to asset Account No. 200, Inventory of Supplies and Account No. 210, Prepaid Expenses.
777	Credit	Reserve for Other Assets This account represents an offset to asset Account No. 120, Due from Other Governmental Units and Account No. 310, Appropriated Advancements.
790	Credit	Unreserved Fund Balance General Fund: This account represents the excess of the assets of a fund over its liabilities and reserves, which excess is not segregated for specific purposes and is available for appropriations. Trust and Agency Funds: This is a Trust and Agency Funds account representing the excess of the assets over liabilities and reserves for each account.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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K. Fund Equity and Reserve Accounts (continued)

791	Credit	Accured Unreserved Fund Balance
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This account represents the excess of accrued revenues of a fund over its accrued expenditures following the close of the fiscal year. This account together with Account No. 790, Unreserved Fund Balance represents the excess of revenues of a fund over its expenditures on an accrual basis.

795	Debit	Bonds Authorized and Unissued
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This Bond Fund account represents the total amount of bonds authorized by the Legislature to finance State capital improvement projects.

This account is charged with bonds authorized to be issued and is credited with the allotments made in the General Fund for capital improvement projects and with proceeds on bonds issued deposited in the Bond Fund.

The offsetting credit is to Account No. 796, Bonds Authorized and Unissued Contra. This account has subsidiary file support.

796	Credit	Bonds Authorized and Unissued Contra
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This account represents an offset to Account No. 795, Bonds Authorized and Unissued.

L. Financing Sources - Operating

800	Credit	Revenues/Non-Revenues
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This account represents all revenue and non-revenue receipts collected. This account combines the functions of the GAFFR Revenue and Other Financing Sources account. The FAMIS operating file separates the Revenue collections from Non-Revenue collections for reporting purposes. This account is closed at the end of each fiscal year.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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L. Financing Sources - Operating (continued)

810	Credit	Accrued Revenues/Non-Revenues
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This account represents Revenues/Non-Revenues which are recognized before the collection of cash. Credits to this account are not considered in determining Appropriation cash balance availability.

The FAMIS operating file separates revenue collections from non-revenue collections.

This account together with Account No. 800, Revenues/Non-Revenues represents the total revenue to a fund on the accrual basis. This account is closed at the end of each fiscal year.

830	Credit	Operating Transfers In
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This account represents all interfund transfers in other than Residual Equity Transfers In, e.g., legally authorized transfers from a fund receiving revenue..

The offsetting entry is to Account No. 880, Operating Transfers Out. This account has subsidiary file support.

840	Credit	Residual Equity Transfers In
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This account represents nonoccurring or nonroutine transfers in of equity, e.g., transfers in of residual balances of discontinued funds to the General Fund or a Debt Service Fund.

The offsetting entry is to Account No. 890, Residual Equity Transfers Out. This account has subsidiary file support.

M. Financing Uses - Operating

850	Debit	Expenditures Costs/Non-Costs
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This account represents expenditures made for current operations which includes payments of current expenses, capital outlays, provisions for retirement of bonded debts, and expenditures of a non-operating nature, such as loans and advances, and items for resale.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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M. Financing Uses - Operating (continued)

This account supports the functions of the GAFFR accounts Expenditures and Other Financing Uses. The FAMIS operating file segregates costs from non-costs for reporting purposes. This account is closed at the end of each fiscal year.

860	Debit	Accrued Expenditures Costs/Non-Costs
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This account represents Expenditures which are recognized before cash has been disbursed. Charges to this account are not considered in determining Appropriation cash balance availability.

The FAMIS operating file segregates costs from non-costs for reporting purposes.

This account together with Account No. 850, Expenditures Costs/Non-Costs represents the total expenditures to a fund on the accrual basis. This account is closed at the end of each fiscal year.

880	Debit	Operating Transfers Out
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This account represents all interfund transfers out other than Residual Equity Transfers Out, e.g., legally authorized transfers to a fund through which the resources are to be expended.

The offsetting entry is to Account No. 830, Operating Transfers In. This account has subsidiary file support.

890	Debit	Residual Equity Transfers Out
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This account represents nonrecurring or nonroutine transfers out of equity, e.g., transfers out of residual balances of discontinued funds to the General Fund or a Debt Service Fund.

The offsetting entry is to Account No. 840, Residual Equity Transfers In. This account has subsidiary file support.

N. Miscellaneous System Control and Memo Accounts

900	Credit	Departmental Budget
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EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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N. Miscellaneous System Control and Memo Accounts (continued)

		This account represents an approved estimate of proposed project expenditures for a given period and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.
901	Debit	Departmental Budget Contra
		This account represents an offset to Account No. 900, Departmental Budget.
902	Zero	Departmental Expenditure Adjustments
		This account represents the increase/decrease adjustments to departmental expenditures. Its balance should be equal to zero.
		This is a memo account which controls departmental adjustments to their files.
903	Zero	Departmental Revenue Adjustments
		This account represents the increase/decrease adjustments to departmental revenues. Its balance should be equal to zero.
		This is a memo account which controls departmental adjustments to their files.
904	Credit	Departmental Cash Equity
		This account represents the departmental budgetary cash balance of cash equity appropriations. This account serves in controlling expenditures and short-term investments.
905	Debit	Departmental Cash Equity Contra
		This account represents an offset to Account No. 904, Cash Equity.
906	Credit	Departmental Project Appropriations
		This account represents the departmental distribution of original appropriation balances at the project level.
		The offsetting debit is to Account No. 917, Departmental Project Appropriation Control.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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N. Miscellaneous System Control and Memo Accounts (continued)

907	Debit	<p>Departmental Project Lapsed Appropriations</p> <p>This account represents the departmental distribution of lapsed appropriation balances at the project level.</p> <p>The offsetting credit is to Account No. 917, Departmental Project Appropriation Control.</p>
908	Credit	<p>Departmental Project Appropriation Transfers</p> <p>This account represents the departmental distribution of appropriation transfers at the project level.</p> <p>This account is charged by the paying fund and is credited by the receiving fund.</p> <p>The offsetting credit/debit is to Account No. 917, Departmental Project Appropriation Control.</p>
909	Zero	<p>Departmental Adjustment Clearing</p> <p>This account represents an offset to Account No. 902, Departmental Expenditure Adjustments and Account No. 903, Departmental Revenue Adjustments.</p> <p>This is a memo account which controls departmental adjustments to their files.</p>
910	Debit	<p>Departmental Allotment Control</p> <p>This account represents an offset to Departmental Allotments - First, Second, Third, Fourth Quarters, and Departmental Other Allotments.</p>
911	Credit	<p>Departmental First Quarter Allotment</p> <p>This account represents the amount of the departmental operating budget appropriations allotted for the first quarter of the fiscal year.</p> <p>The offsetting entry is to Account No. 910, Departmental Allotment Control.</p>

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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N. Miscellaneous System Control and Memo Accounts (continued)

912	Credit	<p>Departmental Second Quarter Allotment</p> <p>This account represents the amount of the departmental operating budget appropriations allotted for the second quarter of the fiscal year.</p> <p>The offsetting entry is to Account No. 910, Departmental Allotment Control.</p>
913	Credit	<p>Departmental Third Quarter Allotment</p> <p>This account represents the amount of the departmental operating budget appropriations allotted for the third quarter of the fiscal year.</p> <p>The offsetting entry is to Account No. 910, Departmental Allotment Control.</p>
914	Credit	<p>Departmental Fourth Quarter Allotment</p> <p>This account represents the amount of the departmental operating budget appropriations allotted for the fourth quarter of the fiscal year.</p> <p>The offsetting entry is to Account No. 910, Departmental Allotment Control.</p>
915	Credit	<p>Departmental Other Allotments</p> <p>This account represents the departmental amount allotted on a purpose basis, without regard to a time period.</p> <p>The offsetting entry is to Account No. 910, Departmental Allotment Contra.</p>
916	Credit	<p>Departmental Continuing Allotments</p> <p>This account represents the amount of the departmental allotment amount, which is carried forward to the new fiscal year.</p> <p>The offsetting entry is to Account No. 910, Departmental Allotment Contra.</p>

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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N. Miscellaneous System Control and Memo Accounts (continued)

917	Debit	<p>Departmental Project Appropriation Control</p> <p>This account represents an offset to Departmental Project Appropriations, Departmental Project Lapsed Appropriations, and Departmental Project Appropriation Transfers.</p>
918	Debit	<p>Departmental Bonds Authorized and Unissued</p> <p>This Bond Fund Account represents the unissued balance of bonds authorized by the Legislature to finance a department's capital improvement projects.</p> <p>The offsetting credit is to Account No. 919, Departmental Bonds Authorized and Unissued Contra. This account has operating file support.</p>
919	Credit	<p>Departmental Bonds Authorized and Unissued Contra</p> <p>This account represents an offset to Account No. 918, Departmental Bonds Authorized and Unissued.</p>
920	Debit	<p>Estimated Revenues/Non-Revenues - Prior Fiscal Year</p> <p>This account represents the estimated amount of collections for the prior fiscal year to finance the State's general operations.</p> <p>This account will be used to generate the estimated receipts for the current biennium period. The entries are subsequently reversed at the end of the fiscal year. The offsetting entry is to Account No. 924, Estimated Revenues/Non-Revenues - Contra.</p>
921	Debit	<p>Estimated Revenues/Non-Revenues - Ensuing Fiscal Year</p> <p>This account represents the estimated amount of collections for the ensuing fiscal year to finance the State's general operations.</p>

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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N. Miscellaneous System Control and Memo Accounts (continued)

		This account will be used with Account No. 645 to generate the estimated receipts for the current biennium period. The entries are reversed at the end of the fiscal year. The offsetting entry is to Account No. 924, Estimated Revenues/Non-Revenues - Contra.
922	Debit	Estimated Revenues/Non-Revenues - Ensuing Biennium
		This account represents the estimated amount of collections for the ensuing biennium.
		The entries are reversed at the end of the fiscal year. The offsetting entry is to Account No. 924, Estimated Revenues/Non-Revenues - Contra.
924	Credit	Estimated Revenues/Non-Revenues - Contra
		This account represents an offset to Account No. 920, Estimated Revenues/Non-Revenues - Prior Fiscal Year; Account No. 921, Estimated Revenues/Non-Revenues - Ensuing Fiscal Year; Account No. 922, Estimated Revenues/Non-Revenues - Ensuing Biennium.
930	Credit	Cash Equity Contra
		This account represents an offset to Account No. 931, Cash Equity.
931	Credit	Cash Equity
		This account represents the budgetary cash balance of cash equity appropriations. This account serves in controlling expenditures and short term investments.
932	Debit/ Credit	Cash Equity Transfer Contra
		This account represents an offset to Account No. 933, Cash Equity Transfers.
933	Debit/ Credit	Cash Equity Transfers
		This account represents the balance of Cash Equity Transfers.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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N. Miscellaneous System Control and Memo Accounts (continued)

940	Debit	Departmental Petty Cash Funds
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This account represents the distribution of petty cash funds at the department level. The petty cash funds are for the purpose of making incidental or emergency disbursements and of making change for which the issuance of a formal voucher and warrant would be too expensive and time consuming. This portion is recorded on the departmental general ledger accounts. The total of each fund remains the same and equals the sum of cash on hand, vouchers not filed for payment and claims in transit. The petty cash funds are periodically reimbursed through the regular vouchering process.

This account is charged with cash advanced and is credited with any returns made of the amounts advanced.

941	Debit	Departmental Unrecorded Proprietary Assets
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This account represents a department's proprietary assets that are not recorded on the State books. This account has subsidiary file support.

The offsetting credit is to Account No. 946, Proprietary Equity Control.

942	Credit	Departmental Unrecorded Proprietary Liabilities
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This account represents a department's proprietary liabilities that are not recorded on the State books. This account has subsidiary file support.

The offsetting debit is to Account No. 946, Proprietary Equity Control.

944	Debit	Departmental Unrecorded Proprietary Expenses
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This account represents a department's proprietary expenses that are not recorded on the State books. This account has operating file support and must be manually closed to Account No. 630, Retained Earnings, Unreserved at the end of the year.

The offsetting credit is to Account No. 946, Proprietary Equity Control.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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N. Miscellaneous System Control and Memo Accounts (continued)

945	Credit	<p>Departmental Unrecorded Proprietary Revenues</p> <p>This account represents a department's proprietary revenues that are not recorded on the State books. This account has operating file support and must be manually closed to Account No. 630, Retained Earnings, Unreserved at the end of the year.</p> <p>This offsetting debit is to Account No. 946, Proprietary Equity Control.</p>
946	Credit	<p>Departmental Proprietary Equity Control</p> <p>This account represents an offset to Departmental Unrecorded Proprietary Assets, Liabilities, Expenses, and Revenues.</p>
947	Debit	<p>Departmental Reserve Accounts</p> <p>This account represents various reserve balances which are established by department for general ledger control purposes. This account has subsidiary file support.</p>
948	Credit	<p>Departmental Reserve Accounts Contra</p> <p>This account represents an offset to Account No. 947, Departmental Reserve Accounts.</p>
951	Credit	<p>Departmental First Month Budget</p> <p>This account represents an approved estimate of proposed project expenditures for the first month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.</p>
952	Credit	<p>Departmental Second Month Budget</p> <p>This account represents an approved estimate of proposed project expenditures for the second month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.</p>

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

Account No.	Normal Balance
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N. Miscellaneous System Control and Memo Accounts (continued)

953	Credit	Departmental Third Month Budget
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This account represents an approved estimate of proposed project expenditures for the third month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

954	Credit	Departmental Fourth Month Budget
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This account represents an approved estimate of proposed project expenditures for the fourth month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

955	Credit	Departmental Fifth Month Budget
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This account represents an approved estimate of proposed project expenditures for the fifth month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

956	Credit	Departmental Sixth Month Budget
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This account represents an approved estimate of proposed project expenditures for the sixth month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

957	Credit	Departmental Seventh Month Budget
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This account represents an approved estimate of proposed project expenditures for the seventh month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

958	Credit	Departmental Eighth Month Budget
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This account represents an approved estimate of proposed project expenditures for the eighth month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

Account No.	Normal Balance
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N. Miscellaneous System Control and Memo Accounts (continued)

959	Credit	Departmental Ninth Month Budget
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This account represents an approved estimate of proposed project expenditures for the ninth month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

960	Credit	Departmental Tenth Month Budget
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This account represents an approved estimate of proposed project expenditures for the tenth month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

961	Credit	Departmental Eleventh Month Budget
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This account represents an approved estimate of proposed project expenditures for the eleventh month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

962	Credit	Departmental Twelfth Month Budget
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This account represents an approved estimate of proposed project expenditures for the twelfth month and the proposed means of financing them. The offsetting entry is to Account No. 901, Departmental Budget Contra.

992	Zero	Cash Transfer Control
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This account supports cash equity transfers and cash equity loan transactions between appropriations. Its balance should be equal to zero.

993	Zero	Integrated Revenue/Expenditure Control
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This account supports quasi-external, and operating and residual equity transfers transactions between appropriations. Its balance should be equal to zero. This account has subsidiary file support.

EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<u>Account No.</u>	<u>Normal Balance</u>
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N. Miscellaneous System Control and Memo Accounts (continued)

994	Zero	Payroll Clearing Account This account supports expenditure charges and subsequent reclassification of payroll charges from the payroll subsystem. Its balance should be equal to zero.
995	Zero	Operating Transfer Contra This account represents an offset to Accounts No. 996, Expenditure Transfer Control and No. 997, Revenue Transfer Control.
996	Zero	Expenditure Transfer Control This account supports inter- and intra fund expenditure transfers and reclassification entries within the same appropriation or between different appropriations. Its balance should be equal to zero. This is a memo account which controls adjustments to their files.
997	Zero	Revenue Transfer Control This account supports inter- and intrafund revenue transfers and reclassification entries within the same appropriation or between different appropriations. Its balance should be equal to zero. This is a memo account which controls adjustments to their files.
998	Zero	Start of System Clearing Account This account facilitates the loading of the General Ledger Trial Balance at Start of System or upon the establishment of a new reporting fund. Its balance should be equal to zero.
999	Zero	General Clearing Account This account supports various intrafund transfer and reclassification entries which do not affect cash. Its balance should be equal to zero.

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>A. Cash and Short-Term Cash Investments</u>											
010	Debit	Cash in State Treasury									
015	Debit	Departmental Cash Collections in Transit									
020	Debit	Departmental Imprest and Change Funds									
025	Debit	Cash with Treasurer, U.S.A.									
030	Debit	Funds Not Required to be Deposited in State Treasury									
035	Debit	Cash with Fiscal Agents									
040	Debit	Short-Term Cash Investments			27					A	
<u>B. Receivables and Valuation Accounts</u>											
050	Debit	Taxes Receivable, Current								A	
051	Credit	Allowance for Uncollectible Taxes Receivable, Current									
060	Debit	Taxes Receivable, Delinquent								A	
061	Credit	Allowance for Uncollectible Taxes Receivable, Delinquent									
070	Debit	Accounts Receivable								A	
071	Credit	Allowance for Uncollectible Accounts Receivable									
075	Debit	Accrued Receivables								A	
076	Credit	Allowance for Uncollectible Accrued Receivables									
080	Debit	Notes and Loans Receivable								A	
081	Credit	Allowance for Uncollectible Notes and Loans Receivable									
100	Debit	Due from Other Funds								A	

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>B. Receivables and Valuation Accounts (continued)</u>											
110	Debit	Temporary Loans to Other Accounts				30					
115	Debit	Temporary Loans to Other Funds								A	
120	Debit	Due from Other Governmental Units								A	
130	Debit	Matured Principal Due for Bond Fund Loans								A	
135	Debit	Interest Due for Bond Fund Loans								A	
140	Debit	Taxes Levied for Counties								A	
<u>C. Investments</u>											
150	Debit	Investments			28					A	
<u>D. Other Current Assets</u>											
200	Debit	Inventory of Supplies									
210	Debit	Prepaid Expenses									
<u>E. Fixed Assets and Depreciation Accounts</u>											
250	Debit	Land									
260	Debit	Buildings									
261	Credit	Accumulated Depreciation, Buildings									
270	Debit	Improvements Other Than Buildings									
271	Credit	Accumulated Depreciation, Improvements Other Than Buildings									
280	Debit	Machinery and Equipment								A	

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix
(continued)

ACCOUNT NUMBER	NORMAL BALANCE	TITLE	AL	AD	AP	CL	DF	PF	OF	SF	VF
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E. Fixed Assets and Depreciation Accounts (continued)

281	Credit	Accumulated Depreciation, Machinery and Equipment									
290	Debit	Construction Work in Progress									

F. Other Assets and Debits

300	Debit	Bond Fund Loan Principal									A
310	Debit	Appropriated Advancements									A
315	Debit	Assets Held By Agents for Deferred Compensation Plan									
320	Debit	Deferred Charges to Future Appropriations									
325	Debit	Other Deferred Charges									A
330	Debit	Amount to be Provided for Payment of Bond Principal									
335	Debit	Amount to be Provided for Payment of Bond Interest									
340	Debit	Amount Available for Payment of Bond Principal									
345	Debit	Amount Available for Payment of Bond Interest									

G. Payables and Other Accrued Liabilities

350	Credit	Audited Claims Payable									
360	Credit	Warrants Payable, General, Special, Bond, Trust									
361	Credit	Warrants Payable, General Fund Second Series									
362	Credit	Warrants Payable, Employment Security Administration									

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>G. Payables and Other Accrued Liabilities (continued)</u>											
363	Credit	Warrants Payable, Legislature									
364	Credit	Warrants Payable, Unemployment Compensation									
365	Credit	Warrants Payable, Payroll									
370	Credit	Warrants Payable, General, Special, Bond, Trust, Prior Fiscal Year									
371	Credit	Warrants Payable, General Fund Second Series, Prior Fiscal Year									
372	Credit	Warrants Payable, Employment Security Administration, Prior Fiscal Year									
373	Credit	Warrants Payable, Legislature, Prior Fiscal Year									
374	Credit	Warrants Payable, Unemployment Compensation, Prior Fiscal Year									
375	Credit	Warrants Payable, Payroll, Prior Fiscal Year									
380	Credit	Taxes Collected in Advance									
385	Credit	Other Deferred Revenue/ Non-Revenue									
390	Credit	Due to Other Funds									A
395	Credit	Temporary Loans From Other Accounts									
397	Credit	Temporary Loans From Other Funds									A
400	Credit	Due to Other Governmental Units									A
405	Credit	Undistributed Tax Collections									

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>G. Payables and Other Accrued Liabilities (continued)</u>											
410	Credit	Bond Principal Payments Collected in Advance									
415	Credit	Bond Interest Payments Collected in Advance									
420	Credit	Unavailable Miscellaneous Receipts									
430	Credit	Matured Bond Anticipation Notes Payable									
435	Credit	Matured Bond Anticipation Notes Interest Payable									
440	Credit	Accrued and Other Liabilities									A
<u>H. Notes and Loans Payable</u>											
450	Credit	Treasury Warrant Notes Payable									
460	Credit	Bond Anticipation Notes Payable									
470	Credit	Notes and Loans Payable									A
<u>I. Bonds Payable</u>											
500	Credit	Matured Bond Principal Payable									A
505	Credit	Matured Bond Interest Payable									A
510	Credit	Bond Premium Payable									A
520	Credit	Bonds Payable									A
525	Credit	Interest Payable on Bonds in Future Years									A
<u>J. Other Liabilities and Credits</u>											
555	Credit	Advances from Other Funds									

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>J. Other Liabilities and Credits (continued)</u>											
560	Credit	Due to Employees Under Deferred Compensation Plan									
<u>K. Fund Equity and Reserve Accounts</u>											
600	Credit	Investment in Fixed Assets									
610	Credit	Contributed Capital									A
620	Credit	Retained Earnings, Reserved									A
630	Credit	Retained Earnings, Unreserved									
640	Credit	Budgetary Fund Balance									
645	Debit	Estimated Revenues/Non-Revenues			23			8	1		
650	Credit	Estimated Appropriations			26						
651	Debit	Estimated Appropriations Contra									
655	Credit	Appropriations			1			1			
656	Credit	Continuing Appropriations			11						
660	Debit	Restricted Appropriations			2			2			
661	Credit	Restricted Appropriations Contra									
675	Debit/ Credit	Appropriation Transfers			12			18			
676	Debit/ Credit	Appropriation Transfers Contra									
680	Debit	Lapsed Appropriations			3			3			
681	Credit	Lapsed Appropriations Contra									
690	Credit	Allotments First Quarter	1	1	14			13			
691	Credit	Allotments Second Quarter	2	2	15			14			
692	Credit	Allotments Third Quarter	3	3	16			15			

EXHIBIT IV-3
HAWAII/FAMIS
General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>K. Fund Equity and Reserve Accounts (continued)</u>											
693	Credit	Allotments Fourth Quarter	4	4	17			16			
695	Credit	Other Allotments	12	12	18			17			
696	Credit	Continuing Allotments	10	10	19						
700	Debit	Allotment Restrictions	14	14	25			23	1		
710	Debit/ Credit	Allotment Transfers	13	13	22			22	1		
715	Debit	Allotment Reversions	5	5	20			20	1		
720	Debit	Allotment Contra									
730	Credit	Reserve for Encumbrances									
735	Debit	Contract Encumbrances	8	8	6	8		6	1		
745	Credit	Contract Retainages				6					
746	Debit	Contract Retainages Contra									
750	Debit	Claims Encumbrances	9	9	7		0	7	1		
760	Credit	Reserve for Taxes Receivable									
763	Credit	Reserve for Accounts Receivable									
765	Credit	Reserve for Notes and Loans Receivable									
767	Credit	Reserve for Advances to and Amounts Due From Other Funds									
770	Credit	Reserve for Bond Fund Loans									
773	Credit	Reserve for Investments									
775	Credit	Reserve for Inventory of Supplies and Prepaid Expenses									
777	Credit	Reserve for Other Assets									
790	Credit	Unreserved Fund Balance									

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>K. Fund Equity and Reserve Accounts (continued)</u>											
791	Credit	Accrued Unreserved Fund Balance									
795	Debit	Bonds Authorized and Unissued								A	
796	Credit	Bonds Authorized and Unissued Contra									
<u>L. Financing Sources - Operating</u>											
800	Credit	Revenues/Non-Revenues			10			10	1		
810	Credit	Accrued Revenues/Non-Revenues			9			9	1		
830	Credit	Operating Transfers In							1	A	
840	Credit	Residual Equity Transfers In							1	A	
<u>M. Financing Uses - Operating</u>											
850	Debit	Expenditures Costs/Non-Costs	7	7	5	D	E	5	1		F
860	Debit	Accrued Expenditures Costs/ Non-Costs	6	6	4			4	1		
880	Debit	Operating Transfers Out							1	A	
890	Debit	Residual Equity Transfers Out							1	A	
<u>N. Misc. System Control and Memo Accounts</u>											
900	Credit	Departmental Budget						11	1		
901	Debit	Departmental Budget Contra									
902	Zero	Departmental Expenditure Adjustments		7				5	1		F
903	Zero	Departmental Revenue Adjustments						10	1		
904	Credit	Departmental Cash Equity						12			

EXHIBIT IV-3

HAWAII/FAMIS

General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>M. Financing Uses - Operating (continued)</u>											
905	Debit	Departmental Cash Equity/ Contra									
906	Credit	Departmental Project Appropriations						1			
907	Debit	Departmental Project Lapsed Appropriations						3			
908	Credit	Departmental Project Appropriation Transfers						18			
909	Zero	Departmental Adjustment Clearing									
910	Zero	Departmental Allotment Control									
911	Zero	Departmental First Quarterly Allotment		1				13	1		
912	Zero	Departmental Second Quarterly Allotment		2				14	1		
913	Zero	Departmental Third Quarterly Allotment		3				15	1		
914	Zero	Departmental Fourth Quarterly Allotment		4				16	1		
915	Zero	Departmental Other Allotments		12				17	1		
916	Zero	Departmental Continuing Allotments		10					1		
917	Debit	Departmental Project Appropriation Control									
918	Debit	Departmental Bonds Authorized and Unissued							1		
919	Credit	Departmental Bonds Authorized and Unissued Contra									
920	Debit	Estimated Revenues/Non-Revenues- Prior Fiscal Year							1		

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>N. Misc. System Control and Memo Accounts (continued)</u>											
921	Debit	Estimated Revenues/Non-Revenues- Ensuing Fiscal Year							1		
922	Debit	Estimated Revenues/Non-Revenues- Ensuing Biennium							1		
924	Credit	Estimated Revenues/Non-Revenues- Contra									
930	Debit	Cash Equity Contra									
931	Credit	Cash Equity			21			12			
932	Debit/ Credit	Cash Equity Transfers Contra									
933	Debit/ Credit	Cash Equity Transfers			29			28			
940	Debit	Departmental Petty Cash Funds									
941	Debit	Departmental Unrecorded Proprietary Assets								A	
942	Credit	Departmental Unrecorded Proprietary Liabilities								A	
944	Debit	Departmental Unrecorded Proprietary Expenses							1		
945	Credit	Departmental Unrecorded Proprietary Revenues							1		
946	Credit	Departmental Proprietary Equity Control									
947	Debit	Departmental Reserve Accounts								A	
948	Credit	Departmental Reserve Accounts Contra									
951	Credit	Departmental First Month Budget							1		
952	Credit	Departmental Second Month Budget							1		

EXHIBIT IV-3
HAWAII/FAMIS
General Ledger Control Matrix
(continued)

<u>ACCOUNT NUMBER</u>	<u>NORMAL BALANCE</u>	<u>TITLE</u>	<u>AL</u>	<u>AD</u>	<u>AP</u>	<u>CL</u>	<u>DF</u>	<u>PF</u>	<u>OF</u>	<u>SF</u>	<u>VF</u>
<u>N. Misc. System Control and Memo Accounts (continued)</u>											
953	Credit	Departmental Third Month Budget							1		
954	Credit	Departmental Fourth Month Budget							1		
955	Credit	Departmental Fifth Month Budget							1		
956	Credit	Departmental Sixth Month Budget							1		
957	Credit	Departmental Seventh Month Budget							1		
958	Credit	Departmental Eighth Month Budget							1		
959	Credit	Departmental Ninth Month Budget							1		
960	Credit	Departmental Tenth Month Budget							1		
961	Credit	Departmental Eleventh Month Budget							1		
962	Credit	Departmental Twelfth Month Budget							1		
992	Zero	Cash Transfer Control									
993	Zero	Integrated Revenue/Expenditure Control									A
994	Zero	Payroll Clearing Account									
995	Zero	Operating Transfer Contra									
996	Zero	Expenditure Transfer Control									
997	Zero	Revenue Transfer Control									
998	Zero	Start of System Clearing Account									
999	Zero	General Clearing Account									

GENERAL LEDGER CONTROL MATRIX LEGEND

A = Subsidiary File Update Required

- o If G/L account is debited, then + 03
- o If G/L account is credited, then - 04

B = Contract File Update Required

- o If TC establishes original contract, then + 01
- o If TC posts increase contract adjustment, then + 02
- o If TC posts decrease contract adjustment, then - 02
- o If TC posts contract expenditure, then - 03
- o If TC posts contract expenditure abatement, then + 03

C = Document File Update Required

- o If TC establishes original PO, then + 01
- o If TC posts increase adjustment to PO, then + 02
- o If TC posts decrease adjustment to PO, then - 02
- o If TC posts PO expenditure, then - 03
- o If TC posts PO expenditure abatement, then + 03

D = Contract File Update Conditional

- o If encumbered contract expenditure TC, then +04
- o If encumbered contract expenditure abatement TC, then - 04
- o If direct contract expenditure TC, then + 05
- o If direct contract expenditure abatement TC, then - 05
- o If credit memo, then no update required
- o If above conditions are not met, then no Contract File update required

GENERAL LEDGER CONTROL MATRIX LEGEND (Continued)

E = Document File Update Conditional

- o If PO encumbrance expenditure TC, then +04
- o If PO encumbrance expenditure abatement TC, then -04
- o If credit memo, then no update required
- o If above conditions are not met, then no Document File update required

F = Vendor File Update Conditional

- o If transaction is payment to a vendor, or cuts a warrant, or is a vendor-related departmental increase expenditure adjustment, then +03¹
- o If transaction is reversal of payment to a vendor, or is reversal of issued warrant, or is a vendor-related departmental decrease expenditure adjustment, then -03¹
- o If cancellation of warrant drawn in prior fiscal year, then no update required
- o If above conditions are not met, then no update required

¹ If transaction also contains an object code that references a 1099, W-2, or other payment indicator, and 1099 indicator = Y, then +04; W-2 indicator = Y, then +05; or other payment indicator = Y, then +06.

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
040	SHORT-TERM CASH INVESTMENTS	
	040001	Certificates of Deposits
	040002	Repurchase Agreements
	040003	Airline Travel Card Deposit
	040004	Treasury Bills
050	TAXES RECEIVABLE, CURRENT	
	050001	Corporation Net Income
	050002	Individual Net Income
	050003	Public Service Companies
	050004	Franchise
	050005	General Excise
	050006	Inheritance
	050007	Liquid Fuel
	050008	Liquor
	050009	Tobacco
	050010	Unemployment Compensation
	050011	Agricultural Unemployment
	050999	Unassigned

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
060	TAXES RECEIVABLE, DELINQUENT	
	060001	Corporation Net Income
	060002	Individual Net Income
	060003	Public Service Companies
	060004	Franchise
	060005	General Excise
	060006	Inheritance
	060007	Liquid Fuel
	060008	Liquor
	060009	Tobacco
	060010	Unemployment Compensation
	060011	Agricultural Unemployment
	060012	Uncollectible Delinquent Taxes
	060999	Unassigned

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
070	ACCOUNTS RECEIVABLE	
	070001	Home Replacement Loans at Papakolea, Oahu (Act 176, SLH 1972, as amended by Act 170, SLH 1974) - DHHL
	070002	Keaukaha-Waiakea Home Replacement (Act 176, SLH 1974) - DHHL
	070003	Hawaiian Home Replacement Loan Fund
	070004	Hawaiian Home Loan Fund Homesteaders (includes Anahola-Kekaha Loan Fund)
	070005	Hawaiian Home Loan Fund - Others
	070006	Hawaiian Home Farm Loan Fund
	070007	Labor Department Building
	070008	Hawaii Housing Authority
	070009	Additional Receipts Loan Fund - DHHL
	070010	Borrowed Money Fund - DHHL
	070011	Model Cities, Hawaiian Home Lands
	070012	University of Hawaii - Research and Training Projects
	070013	Change Funds
	070014	Hawaiian Home Repair Loan Fund
	070015	Unemployment Compensation Fund
	070016	Fee Simple Residential Conversion of Leased Properties
	070017	Working Capital Fund
	070018	Appraisal Fees
	070019	Hawaiian Home General Loans Funds
	070020	Other Accounts Receivable

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
070	ACCOUNTS RECEIVABLE (continued)	
	070021	United Student Aid Funds - B&F
	070022	Cashiers Marked Money Change - Taxation
	070999	Unassigned
075	ACCRUED ACCOUNTS RECEIVABLE	
	075001	Accounts Receivable - Regular
	075002	Notes Receivable
	075003	Accounts Receivable - Hawaiian Home Lands
	075004	Interest Receivable
	075005	Aviation Fuel Tax
	075006	Accounts Receivable - Federal Aid Claims
	075007	Accounts Receivable - Others

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
080	NOTES AND LOANS RECEIVABLE	
	080001	HHA Mortgage Loans (Act 50/1979
	080002	Lower and Middle Income Resident Loans - HHA
	080003	Downpayment Loans - HHA
	080004	Participation Loans - HHA
	080005	HHA Mortgage Loans Program - HHA
	080006	Industrial Loan Guaranty Act
	080007	Molokai Loans
	080008	Hawaii Invention Development Fund
	080009	Kauai Loans
	080010	Native Hawaiian Rehabilitation Fund - DHHL
	080011	Hawaiian Home Replacement Loans
	080012	Hawaiian Home Repair Loans
	080013	Hawaiian Loan Guarantee Fund - DHHL
	080014	Anahola-Kekaha Loans - DHHL Hawaiian Home Lands
	080015	Additional Receipts Loans - DHHL
	080016	Independent Sugar Growers Loan Program
	080017	Hawaiian Home Farm Loans
	080018	Borrowed Money Loans - DHHL
	080019	Veterans' Loans
	080020	North Kohala Loans

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
080	NOTES AND LOANS RECEIVABLE (continued)	
	080021	Hawaii Agricultural Products Program
	080022	Hawaii Aquaculture Loans
	080023	State Disaster Commercial Loans
	080024	State Depressed Areas Loans
	080025	Commercial Fishing Vessel Maintenance and Repairs Loan Program
	080026	Hawaii Capital Loan Program
	080027	Fisheries New Vessel Construction Program
	080028	Hawaii Development Loans - HHA
	080029	State Higher Educational Loans
	080030	Hawaiian Home General Loans
	080031	State Loans for Certain Employment
	080032	Farmers, Farm Loan Program
	080033	OHA, Economic Development Loans
	080034	Molokai General Hospital
	080035	Rental Assistance Revolving Fund
	080999	Unassigned
100	DUE FROM OTHER FUNDS	
	100001	General Fund
	100002	Special Revenue Funds
	100003	Debt Service Funds

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
100	DUE FROM OTHER FUNDS (continued)	
	100004	Capital Projects Funds
	100005	Enterprise Funds
	100006	Internal Service Funds
	100007	University Funds
	100008	State Hospitals Funds
	100009	Trust and Agency Funds
	100010	Hawaii Housing Authority Funds
	100999	Unassigned
115	TEMPORARY LOANS TO OTHER FUNDS	
	115001	General Fund
	115002	Special Revenue
	115003	Debt Service Funds
	115004	Capital Projects Funds
	115005	Enterprise Funds
	115006	Internal Service Funds
	115007	University Funds
	115008	State Hospital Funds
	115009	Trust and Agency Funds
	115010	Hawaii Housing Authority Funds
	115999	Unassigned

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
120	DUE FROM OTHER GOVERNMENTAL UNITS	
	120001	City & County of Honolulu
	120002	County of Maui
	120003	County of Hawaii
	120004	County of Kauai
	120005	U.S. Government
	120999	Unassigned
130	MATURED PRINCIPAL DUE FOR BOND FUND LOANS	
	130001	Department of Transportation - Highways Division
	130002	Department of Transportation - Harbors Division
	130003	Department of Transportation - Airports Division
	130004	Veterans' Loans
	130005	Land Development Revolving Fund
	130006	University of Hawaii Projects
	130007	Accounting and General Services
	130008	Planning and Economic Development

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
135	INTEREST DUE FOR BOND FUND LOANS	
	135001	Department of Transportation - Highways Division
	135002	Department of Transportation - Harbors Division
	135003	Department of Transportation - Airports Division
	135004	Veterans' Loans
	135005	Land Development Revolving Fund
	135006	Hawaii Housing Authority
	135007	University of Hawaii Projects
	135008	Accounting and General Services
	135009	Planning and Economic Development
140	TAXES LEVIED FOR COUNTIES	
	140001	Real Property - Delinquent
	140002	Personal Property - Delinquent
	140999	Unassigned
150	INVESTMENTS	
	150001	U.S. Government Securities
	150002	State of Hawaii Bonds
	150003	Other Government Bonds
	150004	Real Property
	150005	Other Investments
	150006	Investments Held by Brokerage Co.
	150999	Unassigned

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
280	MACHINERY AND EQUIPMENT	
	280001	Airport Equipment
	280002	Motor Vehicles
	280003	Office Equipment and Furniture
	280004	Other Equipment
300	BOND FUND LOAN PRINCIPAL	
	300001	Department of Transportation - Highways Division
	300002	Department of Transportation - Harbors Division
	300003	Department of Transportation - Airports Division
	300004	Veterans' Loans
	300005	Land Development Revolving Fund
	300006	Hawaii Water Authority
	300007	University of Hawaii Projects
	300008	Accounting and General Services
	300009	Planning and Economic Development

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
310	APPROPRIATED ADVANCEMENTS	
	310001	Improvements for Homestead Road
	310002	Hawaii Housing Authority
	310003	Hawaii Office of Economic Opportunity
	310004	Reposessed Real Property
	310005	Advances by Airports Division for Federal Reimbursable Projects
	310999	Unassigned
325	OTHER DEFERRED CHARGES	
	325001	Garnishment of State Treasury Cash by Court Order - Commerce and Consumer Affairs
390	DUE TO OTHER FUNDS	
	390001	General Fund
	390002	Special Revenue Funds
	390003	Debt Service Funds
	390004	Capital Project Funds
	390005	Enterprise Funds
	390006	Internal Service Funds
	390007	University Funds
	390008	State Hospitals Funds
	390009	Trust and Agency Funds
	390010	Hawaii Housing Authority Funds
	390999	Unassigned

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
397	TEMPORARY LOANS FROM OTHER FUNDS	
	397001	General Fund
	397002	Special Revenue Funds
	397003	Debt Service Funds
	397004	Capital Projects Funds
	397005	Enterprise Funds
	397006	Internal Service Funds
	397007	University Funds
	397008	State Hospital Funds
	397009	Trust and Agency Funds
	397010	Hawaii Housing Authority Funds
	397999	Unassigned
400	DUE TO OTHER GOVERNMENTAL UNITS	
	400001	City & County of Honolulu
	400002	County of Maui
	400003	County of Hawaii
	400004	County of Kauai
	400005	U.S. Government
	400999	Unassigned

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
440	ACCRUED AND OTHER LIABILITIES	
	440001	Vouchers Payable
	440002	Accounts Payable
	440003	Judgments Payable
	440004	Accrued Interest Payable
	440005	Accrued Wages Payable
	440006	Custodial Funds
	440007	Deposits
	440008	Accrued Vacation Pay
	440009	Other Short Term Liabilities
	440010	Contracts Payable
	440011	Retainage Payable
	440012	Due to Airline Lessees
	440999	Unassigned
470	NOTES AND LOANS PAYABLE	
	470001	Notes Payable - Hawaii Housing Authority Projects
	470002	Loan from City & County of Honolulu
	470003	Loan from Federal Government for Molokai Water and Land Utilization Project
	470004	Loan from Employees' Retirement System, Hawaiian Home Lands
	470005	Loan from Hawaii Housing Authority to Hawaiian Home Lands
	470006	Loan Commitments, Hawaiian Home Lands

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
470	NOTES AND LOANS PAYABLE (continued)	
	470007	Loan from Model Cities Program, Hawaiian Home Lands
	470008	Loan from State Treasury for Debt Service Reimbursement
	470009	Loan from Federal Government for Unemployment Compensation
	470999	Unassigned
500	MATURED BOND PRINCIPAL PAYABLE	
	500002	Highways Revenue Bonds
	500003	Harbors Revenue Bonds
	500004	Airports Revenue Bonds
	500005	Multi-Deck Parking Revenue Bonds
	500006	University of Hawaii
	500999	Unassigned
	560501	G.O. Bonds - May 01, 1956
	570515	G.O. Bonds - May 15, 1957
	611115	G.O. Bonds - Nov 15, 1961
	620515	G.O. Bonds - May 15, 1962
	630515	G.O. Bonds - May 15, 1963 C
	631101	G.O. Bonds - Nov 01, 1963 D
	640515	G.O. Bonds - May 15, 1964 F
	641015	G.O. Bonds - Oct 15, 1964 G
	650501	G.O. Bonds - May 01, 1965 H

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
500	MATURED BOND PRINCIPAL PAYABLE (continued)	
	651201	G.O. Bonds - Dec 01, 1965 I
	660601	G.O. Bonds - Jun 01, 1966 J
	670515	G.O. Bonds - May 15, 1967 K
	670901	G.O. Bonds - Sep 01, 1967 L
	671101	G.O. Bonds - Nov 01, 1967 M
	680301	G.O. Bonds - Mar 01, 1968 N
	680901	G.O. Bonds - Sep 01, 1968 O
	690301	G.O. Bonds - Mar 01, 1969 P
	690501	G.O. Bonds - May 01, 1969 Q
	690901	G.O. Bonds - Sep 01, 1969 R
	700401	G.O. Bonds - Apr 01, 1970 S
	701001	G.O. Bonds - Oct 01, 1970 T
	710301	G.O. Bonds - Mar 01, 1971 U
	710901	G.O. Bonds - Sep 01, 1971 V
	720201	G.O. Bonds - Feb 01, 1972 W
	720801	G.O. Bonds - Aug 01, 1972 X & Y
	730201	G.O. Bonds - Feb 01, 1973 Z
	730601	G.O. Bonds - Jun 01, 1973 AA
	731201	G.O. Bonds - Dec 01, 1973 AB
	740401	G.O. Bonds - Apr 01, 1974 AC
	750301	G.O. Bonds - Mar 01, 1975 AD
	750901	G.O. Bonds - Sep 01, 1975 AE
	751101	G.O. Bonds - Nov 01, 1975 AF

EXHIBIT IV-4
SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
500	MATURED BOND PRINCIPAL PAYABLE (continued)	
	760301	G.O. Bonds - Mar 01, 1976 AG
	760601	G.O. Bonds - Jun 01, 1976 AH
	760901	G.O. Bonds - Sep 01, 1976 AI
	761201	G.O. Bonds - Dec 01, 1976 AJ
	770401	G.O. Bonds - Apr 01, 1977 AK
	770801	G.O. Bonds - Aug 01, 1977 AL
	780201	G.O. Bonds - Feb 01, 1978 AM
	780601	G.O. Bonds - Jun 01, 1978 AN
	790201	G.O. Bonds - Feb 01, 1979 AO
	790701	G.O. Bonds - Jul 01, 1979 AP
	800601	G.O. Bonds - Jun 01, 1980 AQ
	810801	G.O. Bonds - Aug 01, 1981 AR
	811101	G.O. Bonds - Nov 01, 1981 AS
	820601	G.O. Bonds - Jun 01, 1982 AT
	821001	G.O. Bonds - Oct 01, 1982 AU
	830301	G.O. Bonds - Mar 01, 1983 AV
	830601	G.O. Bonds - Jun 01, 1983 AW
	831001	G.O. Bonds - Oct 01, 1983 AX
	840401	G.O. Bonds - Apr 01, 1984 AY
	841001	G.O. Bonds - Oct 01, 1984 AZ
	850301	G.O. Bonds - Mar 01, 1985 BA
	850601	G.O. Bonds - Jun 01, 1985 BB
	850701	G.O. Bonds - Jul 01, 1985 BC

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE	
	000001	Rev Bonds Hwy Issue of 1956 S/M
	000002	Rev Bonds Hwy Issue of 1957 S/M
	000003	Rev Bonds Hwy Issue of 1959 S/M
	000026	Rev Bonds Harb Oct 01, 1950 O/A 3.25%
	000027	Rev Bonds Harb Issue of 1969 O/A
	000028	Rev Bonds Harb Issue of 1965 O/A
	000029	Rev Bonds Harb Issue of 1966 N/M
	000030	Rev Bonds Harb Issue of 1967 J/J
	000031	Rev Bonds Harb Issue of 1978 J/J
	000032	Rev Bonds Harb Issue of 1981 J/J
	000033	Rev Bonds Harb Refunding Series of 1983
	000050	Rev Bonds Air Series of 1959 J/J
	000051	Rev Bonds Air Series of 1969 J/J
	000052	Rev Bonds Air 2nd Series of 1969 J/J
	000053	Rev Bonds Air Series of 1970 J/J
	000054	Rev Bonds Air 2nd Series of 1970 J/J
	000055	Rev Bonds Air Series of 1971 J/J
	000056	Rev Bonds Air 2nd Series of 1971 J/J
	000057	Rev Bonds Air Series of 1972 J/J
	000058	Rev Bonds Air Series of 1974 J/J
	000059	Rev Bonds Air Series of 1975 J/J

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE	
	000060	Rev Bonds Air Series of 1977 J/J
	000061	Rev Bonds Air Series of 1981 J/J
	000062	Rev Bonds Air Refunding Series of 1983
	000063	Rev Bonds Air Series of 1983
	000064	Rev Bonds Air Series of 1984 J/J
	060700	G.O. Bonds - Jul 1906 3.5%
	110800	G.O. Bonds - Aug 1911 4.00%
	120000	G.O. Bonds - Sep/Mar 1912 4.00%
	140000	G.O. Bonds - Sep/Mar 1914 4.00%
	160500	G.O. Bonds - May 1916 4.00%
	161100	G.O. Bonds - Nov 1916 4.00%
	171100	G.O. Bonds - Nov 1917 2.33%
	190000	G.O. Bonds - Sep/Mar 1919 4.50%
	200900	G.O. Bonds - Sep 1920 4.50%
	220000	G.O. Bonds - Dec/Jul 1922 4.50%
	230000	G.O. Bonds - Oct/Apr 1923 4.50%
	240000	G.O. Bonds - Oct/Apr 1924 4.50%
	251000	G.O. Bonds - Oct 1925 4.50%
	270700	G.O. Bonds - Jul/Jan 1927 4.50%
	271100	G.O. Bonds - Nov/May 1927 4.50%
	281100	G.O. Bonds - Nov 1928 4.25%
	290200	G.O. Bonds - Feb 1929 4.25%

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	350300	G.O. Bonds - Mar 1935 1.75%
	360100	G.O. Bonds - Jan 1936 2.10%
	370500	G.O. Bonds - May 1937 2.70%
	500000	G.O. Bonds - Dec/Jun 1950 1.80%
	505005	Multi-Deck Parking Revenue Bonds
	505006	University of Hawaii
	505999	Unassigned
	520415	G.O. Bonds - Apr 15, 1952 A O/A 2.00%
	530915	G.O. Bonds - Sep 15, 1953 A S/M 2.90%
	560501	G.O. Bonds - May 01, 1956 A N/M 3.25%
	561015	G.O. Bonds - Oct 15, 1956 B O/A 3.70%
	570515	G.O. Bonds - May 15, 1957 B N/M 3.70%
	571115	G.O. Bonds - Nov 15, 1957 A N/M 3.75%
	580601	G.O. Bonds - Jun 01, 1958 A D/J 3.10%
	590315	G.O. Bonds - Mar 15, 1959 A S/M 3.30%
	590615	G.O. Bonds - Jun 15, 1959 B D/J 4.10%
	611115	G.O. Bonds - Nov 15, 1961 A N/M 3.40%
	620515	G.O. Bonds - May 15, 1962 B N/M 2.90%
	630515	G.O. Bonds - May 15, 1963 C N/M 3.00%
	631101	G.O. Bonds - Nov 01, 1963 D N/M Various
	640515	G.O. Bonds - May 15, 1964 F N/M 3.25%
	641015	G.O. Bonds - Oct 15, 1964 G O/A 3.25%

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	650501	G.O. Bonds - May 01, 1965 H N/M Various
	651201	G.O. Bonds - Dec 01, 1965 I D/J Various
	660601	G.O. Bonds - Jun 01, 1966 J D/J Various
	670515	G.O. Bonds - May 15, 1967 K N/M Various
	670901	G.O. Bonds - Sep 01, 1967 L S/M Various
	671101	G.O. Bonds - Nov 01, 1967 M N/M Various
	680301	G.O. Bonds - Mar 01, 1968 N S/M Various
	680901	G.O. Bonds - Sep 01, 1968 O S/M Various
	690301	G.O. Bonds - Mar 01, 1969 P S/M Various
	690501	G.O. Bonds - May 1, 1969 Q J/J Various
	690901	G.O. Bonds - Sep 01, 1969 R S/M Various
	700401	G.O. Bonds - Apr 01, 1970 S O/A Various
	701001	G.O. Bonds - Oct 01, 1970 T A/O Various
	710301	G.O. Bonds - Mar 01, 1971 U S/M Various
	710901	G.O. Bonds - Sep 01, 1971 V S/M Various

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	720201	G.O. Bonds - Feb 01, 1972 W A/F Various
	720800	G.O. Bonds - Aug 01, 1972 X A/F Various
	720802	G.O. Bonds - Aug 01, 1972 Y A/F Various
	730201	G.O. Bonds - Feb 01, 1973 Z A/F Various
	730601	G.O. Bonds- Jun 01, 1973 AA D/J Various
	731201	G.O. Bonds - Dec 01, 1973 AB D/J Various
	740401	G.O. Bonds - Apr 01, 1974 AC O/A Various
	750301	G.O. Bonds - Mar 01, 1975 AD S/M Various
	750901	G.O. Bonds - Sep 01, 1975 AE S/M Various
	751101	G.O. Bonds - Nov 01, 1975 AF N/M Various
	760301	G.O. Bonds - Mar 01, 1976 AG S/M Various
	760601	G.O. Bonds - Jun 01, 1976 AH D/J Various
	760901	G.O. Bonds - Sep 01, 1976 AI S/M Various
	761201	G.O. Bonds - Dec 01, 1976 AJ D/J Various
	770401	G.O. Bonds - Apr 01, 1977 AK O/A Various

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	770801	G.O. Bonds - Aug 01, 1977 AL A/F Various
	780201	G.O. Bonds - Feb 01, 1978 AM A/F Various
	780601	G.O. Bonds - Jun 01, 1978 AN J/D Various
	790201	G.O. Bonds - Feb 01, 1979 AO F/A Various
	790701	G.O. Bonds - Jul 01, 1979 AP J/J Various
	800601	G.O. Bonds - Jun 01, 1980 AQ J/D Various
	810801	G.O. Bonds - Aug 01, 1981 AR A/F Various
	811101	G.O. Bonds - Nov 01, 1981 AS N/M Various
	820601	G.O. Bonds - Jun 01, 1982 AT D/J Various
	821001	G.O. Bonds - Oct 01, 1982 AU A/O Various
	830301	G.O. Bonds - Mar 01, 1983 AV S/M Various
	830601	G.O. Bonds - Jun 01, 1983 AW D/J Various
	831001	G.O. Bonds - Oct 01, 1983 AX A/O Various
	840401	G.O. Bonds - Apr 01, 1984 AY A/O Various
	841001	G.O. Bonds - Oct 01, 1984 AZ A/O Various

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
505	MATURED BOND INTEREST PAYABLE (continued)	
	850301	G.O. Bonds - Mar 01, 1985 BA S/M Various
	850601	G.O. Bonds - Jun 01, 1985 BB J/D Various
	850701	G.O. Bonds - Jul 01, 1985 BC J/J Various
	999900	Memo Account
510	BOND PREMIUM PAYABLE	
	510001	Highways Revenue Bonds
	510002	Harbors Revenue Bonds
	510003	Airports Revenue Bonds
520	BONDS PAYABLE	
	520001	General Obligation Bonds
	520002	Reimbursable General Obligation Bonds
	520003	Highways Revenue Bonds
	520004	Harbors Revenue Bonds
	520005	Airports Revenue Bonds
	520006	Multi-Deck Parking Revenue Bonds
	520007	University of Hawaii Revenue Bonds
	520008	Social Services and Housing Revenue Bonds
	520999	Unassigned

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
525	INTEREST PAYABLE ON BONDS IN FUTURE YEARS	
	525001	General Obligation Bonds
	525002	Reimbursable General Obligation Bonds
	525003	Highways Revenue Bonds
	525004	Harbors Revenue Bonds
	525005	Airports Revenue Bonds
	525006	Multi-Deck Parking Revenue Bonds
	525007	University of Hawaii Revenue Bonds
	525008	Social Services and Housing Revenue Bonds
	525999	Unassigned
610	CONTRIBUTED CAPITAL	
	610001	Federal Grant-In-Aid
	610002	Federal Grant
	610003	State Grant
620	RETAINED EARNINGS - RESERVED	
	620001	Reserved for Bond Requirement - Revenue Bond
	620002	Debt Retirement
	620003	Advance from State
	620004	Major Maintenance

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
795	BONDS AUTHORIZED AND UNISSUED	
	795001	General Obligation Bonds
	795002	Reimbursable General Obligation Bonds
	795003	Highways Revenue Bonds
	795004	Harbors Revenue Bonds
	795005	Airports Revenue Bonds
	795006	Multi-Deck Parking Revenue Bonds
	795007	University of Hawaii Revenue Bonds
	795008	Accounting and General Services Revenue Bonds
	795009	Social Services and Housing Revenue Bonds
	795010	Planning and Economic Development Revenue Bonds
	795011	Budget and Finance Revenue Bonds
941	UNRECORDED PROPRIETARY ASSETS	
	941001	Cash Held Bond Trustee - Special Facilities
	941002	Investment in Property and Equipment
	941003	Receivable Under Direct Financing
	941004	Accrued Interest Receivable
	941005	Unamortized Bond Discount
	941006	Bond Issue Cost (Asset)
	941007	Due from O & M

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
942	UNRECORDED PROPRIETARY LIABILITIES	
	942001	Amount Available and to be Provided for Retirement of Bonds
	942002	Special Facility Revenue Bond - Matured
	942003	Special Facility Revenue Bond - Current
	942004	Special Facility Revenue Bond - Non Current
	942005	Accrued Interest Payable - Special Facilities
	942006	Accumulated Depreciation
	942007	Due to CIP
	942008	Due to General Fund
947	DEPARTMENTAL RESERVE ACCOUNTS	
	947001	Reserve for Interest Payable
	947002	Reserve for Debt Service
	947003	Reserve for Sinking Fund
	947004	Reserve for Major Maintenance
993	INTEGRATED REVENUE/EXPENDITURE CONTROL	
	<u>Operating Transfers Out To</u>	
	993001	General Fund
	993002	Special Revenue Funds
	993003	Debt Service Funds
	993004	Capital Project Fund
	993005	Enterprise Funds

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
993	INTEGRATED REVENUE/EXPENDITURE CONTROL (continued)	
	<u>Operating Transfers Out To</u>	
	993006	Internal Service Funds
	993007	University Funds
	993008	State Hospital Funds
	993009	Trust Agency Funds
	993010	Hawaii Housing Authority Funds
	<u>Operating Transfers In From</u>	
	993021	General Fund
	993022	Special Revenue Funds
	993023	Debt Service Funds
	993024	Capital Projects Fund
	993025	Enterprise Funds
	993026	Internal Service Funds
	993027	University Funds
	993028	State Hospital Funds
	993029	Trust Agency Funds
	993030	Hawaii Housing Authority Funds
	993051	General Fund
	993052	Special Revenue Funds
	993053	Debt Service Funds
	993054	Capital Projects Fund
	993055	Enterprise Funds
	993056	Internal Service Funds

EXHIBIT IV-4

SUBSIDIARY LEDGER
CHART OF ACCOUNTS
(continued)

GENERAL LEDGER ACCOUNTS	SUBSIDIARY ACCOUNT NUMBER	DESCRIPTION
993	INTEGRATED REVENUE/EXPENDITURE CONTROL (continued)	
	<u>Residual Equity Transfers Out To</u>	
	993057	University Funds
	993058	State Hospitals Funds
	993059	Trust and Agency Funds
	993060	Hawaii Housing Authority Funds
	<u>Residual Equity Transfers In From</u>	
	993071	General Fund
	993072	Special Revenue Funds
	993073	Debt Service Funds
	993074	Capital Projects Fund
	993075	Enterprise Funds
	993076	Internal Service Funds
	993077	University Funds
	993078	State Hospitals Funds
	993079	Trust and Agency Funds
	993080	Hawaii Housing Authority Funds
	993999	Revenue/Expenditure Control (Other than Operating and Residual Equity Transfers)