## A. Cash and Short-Term Investments

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
</table>
| 010         | Debit          | Cash in State Treasury  
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  
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  
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. |
### A. Cash and Short-Term Investments (continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>025</td>
<td>Debit</td>
<td>Cash with Treasurer, U.S.A.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>030</td>
<td>Debit</td>
<td>Funds Not Required to be Deposited in State Treasury</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>035</td>
<td>Debit</td>
<td>Cash with Fiscal Agents</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>040</td>
<td>Debit</td>
<td>Short-Term Cash Investments</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>
EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

B. Receivables and Valuation Accounts

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>050</td>
<td>Debit</td>
</tr>
</tbody>
</table>

Taxes Receivable, Current

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
- 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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>051</td>
<td>Credit</td>
</tr>
</tbody>
</table>

Allowance for Uncollectible Taxes Receivable, Current

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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>060</td>
<td>Debit</td>
</tr>
</tbody>
</table>

Taxes Receivable, Delinquent

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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>B. Receivables and Valuation Accounts</strong> (continued)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>061</td>
<td>Credit</td>
<td>Allowance for Uncollectible Taxes Receivable, Delinquent</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account is charged with uncollectible taxes written off and credited with approved uncollectible taxes.</td>
</tr>
<tr>
<td>070</td>
<td>Debit</td>
<td>Accounts Receivable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>It does not include amounts due from other funds or amounts due from other governmental units.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>071</td>
<td>Credit</td>
<td>Allowance for Uncollectible Accounts Receivable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents provisions for receivables not collectible, based upon historical experience and other relevant circumstances.</td>
</tr>
<tr>
<td>075</td>
<td>Debit</td>
<td>Accrued Receivables</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>It does not include amounts due from other funds or amounts due from other governmental units.</td>
</tr>
</tbody>
</table>
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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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.
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>115</td>
<td>Debit</td>
<td>Temporary Loans to Other Funds</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>120</td>
<td>Debit</td>
<td>Due from Other Governmental Units</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>130</td>
<td>Debit</td>
<td>Matured Principal Due for Bond Fund Loans</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>135</td>
<td>Debit</td>
<td>Interest Due for Bond Fund Loans</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>
EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS

(Continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Receivables and Valuation Accounts (continued)</td>
<td></td>
</tr>
</tbody>
</table>

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

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

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

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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
</table>

D. Other Current Assets (continued)

210 Debit Prepaid Expenses

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

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

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

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

This account represents the acquisition value of permanent improvements other than the buildings, which add value to land. Examples of such improvements are
E. Fixed Assets and Depreciation Accounts (continued)

271 Credit Accumulated Depreciation, Improvements Other than Buildings

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

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

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

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.
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>F. Other Assets and Debits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>300</td>
<td>Debit</td>
<td>Bond Fund Loan Principal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Offsetting entries are made to Account No. 770, Reserve for Bond Fund Loans. This account has subsidiary file support.</td>
</tr>
<tr>
<td>310</td>
<td>Debit</td>
<td>Appropriated Advancements</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents amounts advanced and owing on expenditures charged to appropriations which, by statute, must be reimbursed.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>315</td>
<td>Debit</td>
<td>Assets Held By Agents for Deferred Compensation Plan</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>320</td>
<td>Debit</td>
<td>Deferred Charges to Future Appropriations</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>
### F. Other Assets and Debits (continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>325</td>
<td>Debit</td>
<td>Other Deferred Charges</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents payments made in advance for expenditures to be paid in future periods (example: garnishment per court order).</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account has subsidiary file support.</td>
</tr>
<tr>
<td>330</td>
<td>Debit</td>
<td>Amount to be Provided for Payment of Bond Principal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>335</td>
<td>Debit</td>
<td>Amount to be Provided for Payment of Bond Interest</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>340</td>
<td>Debit</td>
<td>Amount Available for Payment of Bond Principal</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the amounts available in other funds for the redemption of outstanding bonds.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account is charged with the amount provided for payment of bond principal and is credited as the bond principal is retired.</td>
</tr>
<tr>
<td>345</td>
<td>Debit</td>
<td>Amount Available for Payment of Bond Interest</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the amounts available in other funds for interest on the entire life of the outstanding bond issues.</td>
</tr>
<tr>
<td>Account No.</td>
<td>Normal Balance</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>---------------</td>
<td>-------------</td>
</tr>
<tr>
<td>F. Other Assets and Debits (continued)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>350</td>
<td>Credit Audited Claims Payable</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>360</td>
<td>Credit Warrants Payable, General, Special, Bond, Trust</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>361</td>
<td>Credit Warrants Payable, General Fund Second Series</td>
<td></td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>362</td>
<td>Credit Warrants Payable, Employment Security Administration</td>
<td></td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>G. Payables and Other Accrued Liabilities (continued)</td>
<td></td>
</tr>
</tbody>
</table>

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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>G. Payables and Other Accrued Liabilities (continued)</td>
</tr>
</tbody>
</table>

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

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

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

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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### 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

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

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

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

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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
</table>

**G. Payables and Other Accrued Liabilities (continued)**

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>390</td>
<td>Credit</td>
<td>Due to Other Funds</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>395</td>
<td>Credit</td>
<td>Temporary Loans From Other Accounts</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>397</td>
<td>Credit</td>
<td>Temporary Loans From Other Funds</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>400</td>
<td>Credit</td>
<td>Due to Other Governmental Units</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents amounts owed to other governmental units outside of the State of Hawaii governmental units. This account has subsidiary file support.</td>
</tr>
<tr>
<td>405</td>
<td>Credit</td>
<td>Undistributed Tax Collections</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>
### GENERAL LEDGER ACCOUNT DESCRIPTIONS (Continued)

#### G. Payables and Other Accrued Liabilities (continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>410</td>
<td>Credit</td>
<td>Bond Principal Payments Collected in Advance</td>
</tr>
<tr>
<td>415</td>
<td>Credit</td>
<td>Bond Interest Payments Collected in Advance</td>
</tr>
<tr>
<td>420</td>
<td>Credit</td>
<td>Unavailable Miscellaneous Receipts</td>
</tr>
<tr>
<td>430</td>
<td>Credit</td>
<td>Matured Bond Anticipation Notes Payable</td>
</tr>
</tbody>
</table>

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.

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.

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.

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.

This Special Fund account represents bond anticipation notes which have become due and are still unpaid.
## G. Payables and Other Accrued Liabilities (continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>435</td>
<td>Credit</td>
<td>Matured Bond Anticipation Notes Interest Payable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This Special Fund account represents interest on bond anticipation notes which have become due and are still unpaid.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>440</td>
<td>Credit</td>
<td>Accrued and Other Liabilities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents amounts owing but that are not yet payable. This account has subsidiary file support.</td>
</tr>
</tbody>
</table>

## H. Notes and Loans Payable

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>450</td>
<td>Credit</td>
<td>Treasury Warrant Notes Payable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>It is credited with treasury warrant notes issued by the State Treasurer and is debited with the payment of the notes.</td>
</tr>
<tr>
<td>460</td>
<td>Credit</td>
<td>Bond Anticipation Notes Payable</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the amount of notes issued to banks by the Director of Finance, to finance capital improvement projects pending issuance of bonds.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>It is credited with bond anticipation notes issued and is debited with the payment of the notes.</td>
</tr>
</tbody>
</table>
H. Notes and Loans Payable (continued)

470 Credit Notes and Loans Payable

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

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 Treasurer or through a fiscal agent. This account has subsidiary file support.

505 Credit Matured Bond Interest Payables

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 Treasurer or through a fiscal agent. This account has subsidiary file support.

510 Credit Bond Premium Payable

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

This account represents the par value of outstanding State public improvements bonds issued.
GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

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

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

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 Deferred Compensation Plan

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

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

610 Credit Contributed Capital

This account represents capital contributed to Proprietary and Fiduciary Funds. This account has subsidiary file support.
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>K. Fund Equity and Reserve Accounts (continued)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>620</td>
<td>Credit</td>
<td>Retained Earnings, Reserved</td>
</tr>
<tr>
<td>630</td>
<td>Credit</td>
<td>Retained Earnings, Unreserved</td>
</tr>
<tr>
<td>640</td>
<td>Credit</td>
<td>Budgetary Fund Balance</td>
</tr>
<tr>
<td>645</td>
<td>Debit</td>
<td>Estimated Revenues/Non-Revenues</td>
</tr>
<tr>
<td>650</td>
<td>Credit</td>
<td>Estimated Appropriations</td>
</tr>
</tbody>
</table>

This account represents the reservation of retained earnings of Proprietary Funds. This account has subsidiary file support.

This account represents the accumulated earnings of Proprietary Funds.

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.

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.

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
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>K. Fund Equity and Reserve Accounts (continued)</td>
<td></td>
</tr>
</tbody>
</table>

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

651 Debit Estimated Appropriations Contra

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

655 Credit Appropriations

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

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

660 Debit Restricted Appropriations

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

This account represents an offset to Account No. 660, Restricted Appropriations.

675 Debit/Credit Appropriation Transfers

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.
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>K. Fund Equity and Reserve Accounts (continued)</td>
<td></td>
</tr>
<tr>
<td>676</td>
<td>Debit/ Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>680</td>
<td>Debit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>681</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>690</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>691</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>692</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### EXHIBIT IV-2

**GENERAL LEDGER ACCOUNT DESCRIPTIONS**  
(Continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>K. Fund Equity and Reserve Accounts (continued)</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| 693         | Credit         | Allotments Fourth Quarter  
This account represents the amount of the operating budget appropriations allotted for the fourth quarter of the fiscal year.  
The offsetting entry is to Account No. 720, Allotment Contra. |
| 695         | Credit         | Other Allotments  
This account represents the amount allotted on a purpose basis, without regard to a time period.  
The offsetting entry is to Account No. 720, Allotment Contra. |
| 696         | Credit         | Continuing Allotments  
This account represents the amount allotted on a continuous basis, without regard to a time period or purpose. |
| 700         | Debit          | Allotment Restrictions  
This account represents the portion of the allotment which is restricted from spending, as determined by DAGS for purposes other than investment.  
This account is charged with the restricted amount.  
The offsetting entry is to Account No. 720, Allotment Contra. |
| 710         | Debit/Credit   | Allotment Transfers  
This account represents allotment transfers 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 Account No. 720, Allotment Contra. |
## K. Fund Equity and Reserve Accounts (continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
</table>
| 715         | Debit          | Allotment Reversions  
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  
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  
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  
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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>K. Fund Equity and Reserve Accounts (continued)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>745</td>
<td>Credit</td>
<td>Contract Retainages</td>
</tr>
<tr>
<td>746</td>
<td>Debit</td>
<td>Contract Retainages Contra</td>
</tr>
<tr>
<td>750</td>
<td>Debit</td>
<td>Claims Encumbrances</td>
</tr>
<tr>
<td>760</td>
<td>Credit</td>
<td>Reserve for Taxes Receivable</td>
</tr>
<tr>
<td>763</td>
<td>Credit</td>
<td>Reserve for Accounts Receivable</td>
</tr>
<tr>
<td>765</td>
<td>Credit</td>
<td>Reserve for Notes and Loans Receivable</td>
</tr>
</tbody>
</table>

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.

This account represents an offset to Account No. 745, Contract Retainage.

This account represents the unliquidated claims encumbrances.

This account is charged with encumbrances of unvouched 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.

This account represents an offset to asset Account No. 050, Taxes Receivable.

This account represents an offset to asset Account No. 070, Accounts Receivable.

This account represents an offset to asset Account No. 080, Notes and Loans Receivable.
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>767</td>
<td>Credit</td>
<td>Reserve for Advances to and Amounts Due from Other Funds &lt;br&gt;This account represents an offset to Account No. 100, Due from Other Funds and Account No. 110, Temporary Loans to Other Funds.</td>
</tr>
<tr>
<td>770</td>
<td>Credit</td>
<td>Reserve for Bond Fund Loans &lt;br&gt;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.</td>
</tr>
<tr>
<td>773</td>
<td>Credit</td>
<td>Reserve for Investments &lt;br&gt;This account represents an offset to asset Account No. 150, Investments.</td>
</tr>
<tr>
<td>775</td>
<td>Credit</td>
<td>Reserve for Inventory of Supplies and Prepaid Expenses &lt;br&gt;This account represents offsets to asset Account No. 200, Inventory of Supplies and Account No. 210, Prepaid Expenses.</td>
</tr>
<tr>
<td>777</td>
<td>Credit</td>
<td>Reserve for Other Assets &lt;br&gt;This account represents an offset to asset Account No. 120, Due from Other Governmental Units and Account No. 310, Appropriated Advancements.</td>
</tr>
<tr>
<td>790</td>
<td>Credit</td>
<td>Unreserved Fund Balance &lt;br&gt;General Fund: &lt;br&gt;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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Trust and Agency Funds: &lt;br&gt;This is a Trust and Agency Funds account representing the excess of the assets over liabilities and reserves for each account.</td>
</tr>
</tbody>
</table>
### K. Fund Equity and Reserve Accounts (continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>791</td>
<td>Credit</td>
<td>Accrued Unreserved Fund Balance</td>
</tr>
<tr>
<td>795</td>
<td>Debit</td>
<td>Bonds Authorized and Unissued</td>
</tr>
</tbody>
</table>

**Account No. 791, Accrued Unreserved Fund Balance**

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.

**Account No. 795, Bonds Authorized and Unissued**

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.

**Account No. 796, Bonds Authorized and Unissued Contra**

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

### L. Financing Sources - Operating

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>800</td>
<td>Credit</td>
<td>Revenues/Non-Revenues</td>
</tr>
</tbody>
</table>

**Account No. 800, Revenues/Non-Revenues**

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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>L. Financing Sources - Operating</strong> (continued)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>810</td>
<td>Credit</td>
<td>Accrued Revenues/Non-Revenues</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>830</td>
<td>Credit</td>
<td>Operating Transfers In</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>840</td>
<td>Credit</td>
<td>Residual Equity Transfers In</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td><strong>M. Financing Uses - Operating</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>850</td>
<td>Debit</td>
<td>Expenditures Costs/Non-Costs</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>
Account No. Normal Balance

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

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

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

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
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.

This account represents an offset to Account No. 900, Departmental Budget.

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.

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.

This account represents the departmental budgetary cash balance of cash equity appropriations. This account serves in controlling expenditures and short-term investments.

This account represents an offset to Account No. 904, Cash Equity.

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.
## N. Miscellaneous System Control and Memo Accounts (continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>907</td>
<td>Debit</td>
<td>Departmental Project Lapsed Appropriations</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the departmental distribution of lapsed appropriation balances at the project level.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting credit is to Account No. 917, Departmental Project Appropriation Control.</td>
</tr>
<tr>
<td>908</td>
<td>Credit</td>
<td>Departmental Project Appropriation Transfers</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the departmental distribution of appropriation transfers at the project level.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account is charged by the paying fund and is credited by the receiving fund.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting credit/debit is to Account No. 917, Departmental Project Appropriation Control.</td>
</tr>
<tr>
<td>909</td>
<td>Zero</td>
<td>Departmental Adjustment Clearing</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents an offset to Account No. 902, Departmental Expenditure Adjustments and Account No. 903, Departmental Revenue Adjustments.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This is a memo account which controls departmental adjustments to their files.</td>
</tr>
<tr>
<td>910</td>
<td>Debit</td>
<td>Departmental Allotment Control</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents an offset to Departmental Allotments - First, Second, Third, Fourth Quarters, and Departmental Other Allotments.</td>
</tr>
<tr>
<td>911</td>
<td>Credit</td>
<td>Departmental First Quarter Allotment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the amount of the departmental operating budget appropriations allotted for the first quarter of the fiscal year.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting entry is to Account No. 910, Departmental Allotment Control.</td>
</tr>
<tr>
<td>Account No.</td>
<td>Normal Balance</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>-------------------------</td>
<td>-----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>912</td>
<td>Credit</td>
<td>Departmental Second Quarter Allotment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the amount of the departmental operating budget appropriations allotted for the second quarter of the fiscal year.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting entry is to Account No. 910, Departmental Allotment Control.</td>
</tr>
<tr>
<td>913</td>
<td>Credit</td>
<td>Departmental Third Quarter Allotment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the amount of the departmental operating budget appropriations allotted for the third quarter of the fiscal year.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting entry is to Account No. 910, Departmental Allotment Control.</td>
</tr>
<tr>
<td>914</td>
<td>Credit</td>
<td>Departmental Fourth Quarter Allotment</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the amount of the departmental operating budget appropriations allotted for the fourth quarter of the fiscal year.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting entry is to Account No. 910, Departmental Allotment Control.</td>
</tr>
<tr>
<td>915</td>
<td>Credit</td>
<td>Departmental Other Allotments</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the departmental amount allotted on a purpose basis, without regard to a time period.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting entry is to Account No. 910, Departmental Allotment Contra.</td>
</tr>
<tr>
<td>916</td>
<td>Credit</td>
<td>Departmental Continuing Allotments</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the amount of the departmental allotment amount, which is carried forward to the new fiscal year.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting entry is to Account No. 910, Departmental Allotment Contra.</td>
</tr>
<tr>
<td>Account No.</td>
<td>Normal Balance</td>
<td>Description</td>
</tr>
<tr>
<td>-------------</td>
<td>----------------</td>
<td>-------------</td>
</tr>
<tr>
<td>917</td>
<td>Debit</td>
<td>Departmental Project Appropriation Control</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents an offset to Departmental Project Appropriations, Departmental Project Lapsed Appropriations, and Departmental Project Appropriation Transfers.</td>
</tr>
<tr>
<td>918</td>
<td>Debit</td>
<td>Departmental Bonds Authorized and Unissued</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This Bond Fund Account represents the unissued balance of bonds authorized by the Legislature to finance a department's capital improvement projects.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>The offsetting credit is to Account No. 919, Departmental Bonds Authorized and Unissued Contra. This account has operating file support.</td>
</tr>
<tr>
<td>919</td>
<td>Credit</td>
<td>Departmental Bonds Authorized and Unissued Contra</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents an offset to Account No. 918, Departmental Bonds Authorized and Unissued.</td>
</tr>
<tr>
<td>920</td>
<td>Debit</td>
<td>Estimated Revenues/Non-Revenues - Prior Fiscal Year</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the estimated amount of collections for the prior fiscal year to finance the State's general operations.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>921</td>
<td>Debit</td>
<td>Estimated Revenues/Non-Revenues - Ensuing Fiscal Year</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents the estimated amount of collections for the ensuing fiscal year to finance the State's general operations.</td>
</tr>
</tbody>
</table>
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)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>940</td>
<td>Debit</td>
<td>Departmental Petty Cash Funds</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>941</td>
<td>Debit</td>
<td>Departmental Unrecorded Proprietary Assets</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>942</td>
<td>Credit</td>
<td>Departmental Unrecorded Proprietary Liabilities</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>944</td>
<td>Debit</td>
<td>Departmental Unrecorded Proprietary Expenses</td>
</tr>
</tbody>
</table>

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.
<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N. Miscellaneous System Control and Memo Accounts (continued)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>945</td>
<td>Credit</td>
<td>Departmental Unrecorded Proprietary Revenues</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This offsetting debit is to Account No. 946, Proprietary Equity Control.</td>
</tr>
<tr>
<td>946</td>
<td>Credit</td>
<td>Departmental Proprietary Equity Control</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents an offset to Departmental Unrecorded Proprietary Assets, Liabilities, Expenses, and Revenues.</td>
</tr>
<tr>
<td>947</td>
<td>Debit</td>
<td>Departmental Reserve Accounts</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents various reserve balances which are established by department for general ledger control purposes. This account has subsidiary file support.</td>
</tr>
<tr>
<td>948</td>
<td>Credit</td>
<td>Departmental Reserve Accounts Contra</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents an offset to Account No. 947, Departmental Reserve Accounts.</td>
</tr>
<tr>
<td>951</td>
<td>Credit</td>
<td>Departmental First Month Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>952</td>
<td>Credit</td>
<td>Departmental Second Month Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>Account No.</td>
<td>Normal Balance</td>
<td>Description</td>
</tr>
<tr>
<td>------------</td>
<td>---------------</td>
<td>-------------</td>
</tr>
<tr>
<td>953</td>
<td>Credit</td>
<td>Departmental Third Month Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>954</td>
<td>Credit</td>
<td>Departmental Fourth Month Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>955</td>
<td>Credit</td>
<td>Departmental Fifth Month Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>956</td>
<td>Credit</td>
<td>Departmental Sixth Month Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>957</td>
<td>Credit</td>
<td>Departmental Seventh Month Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>958</td>
<td>Credit</td>
<td>Departmental Eighth Month Budget</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
</tbody>
</table>
EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>N. Miscellaneous System Control and Memo Accounts (continued)</td>
<td></td>
</tr>
<tr>
<td>959</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>960</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>961</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>962</td>
<td>Credit</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>992</td>
<td>Zero</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>993</td>
<td>Zero</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
EXHIBIT IV-2

GENERAL LEDGER ACCOUNT DESCRIPTIONS
(Continued)

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Normal Balance</th>
<th>Account Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>994</td>
<td>Zero</td>
<td>Payroll Clearing Account</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account supports expenditure charges and subsequent reclassification of payroll charges from the payroll subsystem. Its balance should be equal to zero.</td>
</tr>
<tr>
<td>995</td>
<td>Zero</td>
<td>Operating Transfer Contra</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account represents an offset to Accounts No. 996, Expenditure Transfer Control and No. 997, Revenue Transfer Control.</td>
</tr>
<tr>
<td>996</td>
<td>Zero</td>
<td>Expenditure Transfer Control</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This is a memo account which controls adjustments to their files.</td>
</tr>
<tr>
<td>997</td>
<td>Zero</td>
<td>Revenue Transfer Control</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account supports inter- and intra-fund revenue transfers and reclassification entries within the same appropriation or between different appropriations. Its balance should be equal to zero.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This is a memo account which controls adjustments to their files.</td>
</tr>
<tr>
<td>998</td>
<td>Zero</td>
<td>Start of System Clearing Account</td>
</tr>
<tr>
<td></td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td>999</td>
<td>Zero</td>
<td>General Clearing Account</td>
</tr>
<tr>
<td></td>
<td></td>
<td>This account supports various intrafund transfer and reclassification entries which do not affect cash. Its balance should be equal to zero.</td>
</tr>
</tbody>
</table>