

APPENDIX A
GLOSSARY OF TERMS

The definitions in this glossary are intended to clarify certain terms, words, and titles applicable to financial transactions and procedures, records and general terminology related to the FAMIS accounting system used by departments in the State of Hawaii (the State).

ABATEMENT. A complete or partial cancellation of a levy imposed by a government. Abatement usually applies to tax levies, special assessments and service charges.

ACCOUNT. The official record of financial transactions and balances relating to an appropriation, activity, individual, item of property, or other asset, liability, capital investment, element of revenue, cost, or expense for a given fiscal period.

ACCOUNTING. This term has two general meanings:

- (1) The recording, verification, reporting, analysis, and interpretation of financial transactions; and the design, installation, test, and operation of classifications and systems of accounts, methods of budgeting, and internal controls.
- (2) A report of transactions by one charged with the responsibility for assets, the spending of a cash advance, or the carrying out of any task.

ACCOUNTING PERIOD. A period of time, such as a month or year, for which financial statements are prepared.

ACCOUNTING PROCEDURE. The arrangement of all processes which discover, record and summarize financial information to produce financial statements and reports and to provide internal control of funds, expenditures, and allotments.

ACCOUNTING SYSTEM. The total structure of records and procedures which identify, record, classify, and report information on the financial position and operations of the State or any of its funds, balances, account groups, and organizational components.

ACCOUNTS PAYABLE. Liabilities on open-account owed to other governmental units, private persons, firms, or corporations for goods and services received by the State but not including amounts due to other funds or accounts of the State.

ACCOUNTS RECEIVABLE. Amounts owing 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. It does not include items properly classified as "taxes receivable", "due from other funds", or "due from other governmental units".

ACCRUAL BASIS (of Accounting). The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the collection of revenue or the expenditure disbursement may take place, in whole or in part, in another accounting period.

ACCRUED EXPENDITURES. Expenses incurred during the current accounting period which are not payable until a subsequent accounting period.

ACCRUED INCOME. Income which has been earned up to or is due by a given date but which has not been collected.

ACTIVITY. A specific and distinguishable category of work performed by one or more organizational components of the State for the purpose of accomplishing a function for which the organization is responsible.

ACTIVITY MATCH. A relationship edit match method in which the department, fund, fiscal year, appropriation account, and activity of the internal accounting transaction is compared with the department, fund, year, appropriation account code, cost center, activity, project, and project phase of the Relationship Edit Table.

ADVANCE. An amount of money prepaid pursuant to a statutory authorization in contemplation of the later receipt of goods, services, or other assets. Advances are ordinarily made only to payees to whom an agency has an obligation, and not in excess of the amount of the obligation.

AGENCY. Any executive department, independent establishment, or corporation in which the State of Hawaii has a proprietary interest. An agency may be administratively assigned to a department, e.g., ERS (assigned to DB&F) or it may be entirely independent, e.g., OHA.

AGENCY FUND. A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds.

AGING START DATE. The date which records the latter of the date goods/services are satisfactorily received or the date the invoice is received.

ALLOTMENT. A division of an appropriation which may be encumbered or expended during a certain period for the specific purpose of the related appropriation.

ALLOTMENT CATEGORY. A two-digit code relating to the broad divisions of an appropriation. A code of '10' refers to allotments intended to be expended for personal services and a code of '20' is used for all other types of expenditures.

ALLOTMENT ADVICE. A document by which approved allotments are entered into the accounting records. It also refers to the document used to allot undistributed appropriations or capital improvement project appropriations.

AMORTIZATION. The gradual reduction, redemption, or liquidation of the balance of an account according to a specified schedule of times and amounts, as in the redemption of bonds issued.

APPROPRIATED RECEIPTS. Receipts that are identified with and dedicated by law to a specific purpose. Appropriated receipts are automatically appropriated when received for those identified purposes.

APPROPRIATION. An appropriation is an authorization by an act of the State Legislature allowing a department to incur encumbrances for specified purposes and to make payments for such purposes.

- (1) Annual Appropriation. An appropriation available for incurring encumbrances and expenditures only during the fiscal year specified in the appropriation act.
- (2) Multi-Year Appropriation. An appropriation available for incurring encumbrances and expenditures for a definite time period in excess of one fiscal year.

APPROPRIATION ACCOUNT. Appropriations enacted by the legislature are assigned a three-digit code by the Department of Accounting and General Services to uniquely identify appropriations and capital project authorizations.

APPROPRIATION MATCH. A relationship edit match method in which the department, fund, fiscal year, and appropriation account of the internal accounting transaction is compared with the department, fund, year, appropriation account code, cost center, activity, project, and project phase of the Relationship Edit Table.

APPROPRIATION WARRANT. A document issued by the Comptroller and used to record the amounts appropriated in the accounting records.

APPROPRIATION YEAR. The calendar year in which the appropriation was enacted.

ASSET. Any property which is of value to and owned or held in trust by an accounting entity.

AUDIT TRAIL. The manner in which a particular element of data existing in the files can be traced backward to its source and forward to its position in a report.

AUDITED CLAIMS PAYABLE. Amounts owed to creditors on vouchered claims which have been approved for payment, but for which warrants have not been issued.

AUTOMATIC INTEREST CALCULATION. An automated system routine which generates interest amounts for vendor payment transactions whose aging start dates are 45 days past due.

BALANCE SHEET. A statement that discloses the assets, liabilities, reserves, and equities of an accounting entity at a specified date, properly classified to reflect financial position at that date.

BATCH. An accumulation of transactions which, as a group, are controlled during the input process. A batch is used only to control input and for reference. It is not used for subsequent accounting processes. Each single item on the batch is accounted for separately in the system.

BATCH HEADER. A record that contains and later assigns certain identification data to all transactions within a batch.

BATCH TYPE. A code used to identify the type of source documents contained in a batch and the subsystem processing to be performed.

BOND. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called maturity date(s), together with periodic interest at a specified rate.

BOND FUND. A self-balancing group of accounts used to account for the proceeds of bond issues.

BUDGET. A plan of financial operation in which are incorporated the estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET DOCUMENT. The instruments used by the budget-making authority (the Governor, through the Department of Budget and Finance, and Office of State Planning) to present a comprehensive financial program to the appropriating body (the State Legislature).

BUDGETARY ACCOUNTS. Those accounts reflecting anticipated operations and conditions such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts. See PROPRIETARY ACCOUNTS.

CALLABLE BOND. A type of bond that permits the issuer to pay the obligation prior to the stated maturity date by giving notice of redemption in a manner specified in the bond contract.

CAPITAL EXPENDITURE/CAPITAL OUTLAY. An expenditure intended to benefit both the current and future periods, in contrast to an operating expenditure, which benefits only the current period. The term is generally restricted to mean expenditures for the purchase of fixed assets.

CAPITAL IMPROVEMENT PROJECT APPROPRIATION. Any appropriation established under a capital improvements act of the State Legislature, generally for capital outlay.

CARRYING VALUE. The amount at which a fixed asset is recorded in the accounting records, generally determined by the manner in which the fixed asset was acquired.

CASH. Coins, currency, and cash items such as checks, postal money orders, and letters of credit.

CASH BASIS. The basis of accounting under which income is recorded only as it is collected, even though it may have been earned in another period, and expenses are recorded only as expenditures are made, regardless of the period in which the expenses were incurred.

CHARACTER. An expenditure classification used to group expenditures on the basis of the time periods they are presumed to benefit, such as current operating expenditures, capital outlay, and non-operating expenditures.

CLEARING ACCOUNT. An account used to accumulate total charges or credits for the purpose of future distribution to other accounts.

CODE. A system of symbols, generally numeric or alphabetic, used to classify and organize financial data in the accounting process.

COMPTROLLER, STATE. The General Accountant of the State of Hawaii, who is also head of the Department of Accounting and General Services.

COMPTROLLER VOUCHER NUMBER. A number assigned to payment documents which evidence the validity of financial transactions. Comptroller voucher number is normally assigned to expenditure transactions by central accounting.

CONTROL ACCOUNT. An account in the general ledger of an accounting entity, in which account is recorded the aggregate of debit and credit postings to a number of identical or related accounts called subsidiary accounts. For example, the Notes and Loans Receivable account in the general ledger is a control account supported by the total of individual balances in the subsidiary accounts.

COST. The use or application of resources and services, regardless of when ordered or received, or whether they were funded. When the term is used in connection with current operations, it is referred to as current operating cost. Any unused goods or undistributed charges are referred to as unapplied costs. Costs are also sometimes classified as funded or unfunded. Generally, the former term excludes, while the latter term includes, operating costs not requiring funding, such as depreciation, property, and services received from other agencies.

COST ACCOUNTING. Method of accounting which provides for gathering and recording the costs incurred to accomplish a purpose, to carry on an activity or operation, or to complete a specific job.

COST ALLOCATION. The process by which costs not initially charged to a program or the final results of operations can be conveniently accumulated and distributed to those activities which benefit from their incurrence.

COST CENTER. An organizational unit which provides a further breakdown of the State's present organizational structure for cost accumulation purposes.

COST CENTER MATCH. A relationship edit match method in which the department, fund, fiscal year, appropriation account, and cost center of the internal accounting transaction is compared with the department, fund, year, appropriation account code, cost center, activity, project, and project phase of the Relationship Edit Table.

CURRENT. A term which, when applied to budgeting and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

CURRENT ASSETS. Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

CURRENT DOCUMENT DATE. The date specified on the current document. This date is usually the date the document was prepared.

CURRENT DOCUMENT NUMBER. The number of the document being processed. For example, this could be the purchase order number when establishing a claims encumbrance or a contract number for establishing a contract encumbrance.

CURRENT EXPENSES. Charges for operations, maintenance, interest, and other objects of expenditure that are presumed to benefit the current fiscal year, but not future periods.

CURRENT LIABILITIES. Liabilities that are payable within a relatively short period of time, usually no longer than a year.

DEFICIT. The excess of the liabilities and reserves of an accounting entity over its assets. The excess of expenditures over revenues during an accounting period.

DELIVERY ADVICE. A document showing evidence of receipt of goods or services, such as a packing slip, a receiving tag, or an invoice copy serving as a receiving tag.

DEPARTMENT. The highest level of organization in the State's organizational structure.

DEPRECIATION. The systematic and rational allocation of the cost of fixed assets over a specified period, such allocation representing the expiration in the service life of those assets due to wear and tear, lapse of time, obsolescence, or other physical or functional causes.

DIRECT EXPENSES. Those expenses that can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs that must be prorated among several products or services, departments, or operating units.

DIRECT LABOR. The specific, identified cost of labor expended in the production of goods or the rendition of services.

DIRECT MATERIALS. The specific, identified cost of materials that become an integral part of a manufactured product, or that are consumed in the performance of a service.

DOUBLE ENTRY. A system of bookkeeping that requires, for every entry made to the debit side of an account or accounts, an entry for a corresponding amount to the credit side of another account or accounts.

ENCUMBRANCE. Commitments in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is established.

ENCUMBRANCE ADVICE. A form used to encumber amounts for which a purchase order is not issued. The form is generally used to encumber goods or services such as utilities, postage, rent, U-drive companies, formal contracts, etc.

ERROR. (1) A condition where an accounting transaction fails one of the edit criteria in the Input/Edit and Update Modules.

(2) A condition where an accounting transaction has been posted incorrectly to the system master files.

ESTIMATED REVENUES. The amount of revenues estimated to be collected within a fiscal period to finance the State's operations.

ESTIMATED REVENUES REALIZED. The amounts of revenues realized.

EXPENDITURES. The cost of goods and services, including current operating expenses, capital outlays, and provision for debt retirement not reported as a liability of the fund from which retired. All such costs incurred, whether paid or unpaid, are expenditures, but encumbrances are never classified as expenditures.

FACE VALUE. As applied to securities, this term designates the value of the instrument as stated in the document itself.

FISCAL MONTH. The fiscal month refers to the month in which the accounting transaction is to be processed within the context of the State government's fiscal year. The first fiscal month is July and the twelfth fiscal month is June.

FISCAL YEAR. The fiscal year of the State government begins July 1 and ends June 30 of the following year.

(1) Current Year (abbreviated CY). The fiscal year in progress.

- (2) Prior Year (abbreviated PY). The fiscal year immediately preceding the current fiscal year.

FIXED ASSETS. Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

FORFEITURE. The automatic loss of cash, credits, or other property as a result of not complying with legal provisions.

FUNCTION. A group of related activities aimed at accomplishing a major service or regulatory program for which an organization is responsible. See ACTIVITY.

FUND. (1) (noun) An independent accounting entity with a self-balancing group of accounts used as a means of exercising control over the resources of the government with respect to the special regulations, restrictions, and limitations imposed on such resources by the legislative or other creating authority.

- (2) (verb) To provide obligation or disbursement authority for the operation of a specific project or program.

FUND CONTROL OVERRIDE. An indicator which causes certain fund control edits to be relaxed when processing a particular transaction.

FUND DETAIL. A particular subentity within an accounting fund which allows for a further breakdown of the accounting funds for specialized reporting within the departments.

GAAP FUND. The eight fund categories and two groups of accounts adopted by the Governmental Accounting Standards Board (GASB).

GAAP SUBFUND. A further breakdown of a GAAP Fund.

GENERAL BONDED DEBT AND INTEREST GROUP OF ACCOUNTS. A self-balancing group of accounts used to record the liability for future payment of bond principal and interest.

GENERAL FIXED ASSETS GROUP OF ACCOUNTS. A self-balancing group of accounts used to record fixed assets owned by the State of Hawaii, regardless of the funds through which such assets were acquired.

GENERAL FUND. A self-balancing group of accounts used to account for all revenues, and the activities financed by them, which are not accounted for in another fund.

GENERAL LEDGER ACCOUNT. A specific account within a group of self-balancing accounts that provide, in summary form, information reflecting the State's financial condition and the results of operations.

GENERAL OBLIGATION BONDS. Bonds for whose payment the full faith and credit of the issuing body are pledged. General obligation bonds are those that are repaid from taxes and other general fund revenues.

GRANTS-IN-AID. A contribution by one governmental organization to another governmental organization.

IMPREST FUND. See PETTY CASH.

INPUT. Information provided to the system for processing.

INTERNAL AUDIT. An independent appraisal activity that: (a) determines the adequacy of the system of internal control; (b) verifies and safeguards assets; (c) checks on the reliability of the accounting and reporting system; (d) reviews and appraises policies, plans, and procedures; and, (e) appraises performance of activities and work programs.

INTERNAL CONTROL. A plan of organization under which employees' duties are arranged and records and procedures are designed to enable effective accounting control to be exercised over assets, liabilities, revenues, and expenditures. Under such a system, employees' work is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not be able to adjust the accounts receivable records. Moreover, under such a system, the procedures to be followed are specifically set down and require proper authorizations by designated officials for all actions to be taken.

INVESTMENT IN GENERAL FIXED ASSETS. An account in the General Fixed Assets Group of Accounts that represents equity in general fixed assets.

INVESTMENTS. Securities, real estate, and time deposits held for the production of income in the form of interest, dividends, rentals, or lease payments. See SECURITIES.

INVOICE DATE. The date of the billing document received from the vendor for goods and/or services received by the State.

JOURNAL VOUCHER. A voucher provided for the recording of certain transactions or information in place of, or in supplement to, the journals or registers. The journal voucher usually contains an entry or entries, explanations, references to documentary evidence supporting the entry or entries, and the signature or initials of one or more properly authorized employees.

JUDGMENT. An amount to be paid or collected as the result of a court decision; this includes condemnation awards paid for private property taken for public use.

LAND IMPROVEMENT. A betterment or modification, other than buildings or other structures, enhancing unimproved real property. Included under this general heading are such things as landscaping, sprinkler systems, curbing, drains, streets, roads, highways, airport runways, and harbor dredging.

LAPSE. The termination of the remaining balance of an appropriation after a certain period of time has elapsed (as in the case of operating appropriations), or after the purpose for an appropriation has been fulfilled (as in the case of capital improvement project appropriations).

LEDGER. A group of accounts used to record financial transactions.

LIABILITIES. Debt or other legal obligations that must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

LIQUIDATION. The payment of an obligation. An obligation or an encumbrance is considered liquidated when an audited vouchered claim is approved for payment and is entered in the Audited Claims Payable General Ledger prior to the issuance of a warrant.

LONG-TERM BUDGET. A budget prepared for a period longer than a fiscal year; or in some cases, a budget prepared for a period longer than a biennium. Long-term budgets concerned with capital outlay plans and capital improvement programs are referred to as capital budgets.

LONG-TERM DEBT. Debt having a maturity date of more than one year after the date of issuance.

MATCH METHODS. In relationship editing, the various methods of comparing the control key elements on the Relationship Edit Table to the corresponding elements on the input accounting transaction. If a match is found, the edit is performed and the Relationship Edit Table is accessed to inform departmental personnel about invalid combinations of departmental classification codes.

MODIFIER. The modifier code is used to flag special treatment of payments made through the expenditure cycle. Valid values of P, F, C, and A flag particular system action in FAMIS.

OBJECT. As used in expenditure classification, the type of article purchased or service obtained, such as personal services, contractual services, materials, supplies, or equipment.

OBLIGATIONS. Amounts that a governmental unit may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances.

OBSOLESCENCE. The devaluation of fixed assets resulting from economic, social, technological, or legal changes.

OPERATING BUDGET. A budget that applies to all expenditures other than capital improvement project expenditures.

ORGANIZATION. Specific lines of authority and responsibility within the State government classified as follows:

- o Structure of government. Under the supervision of the governor, all executive and administrative offices, departments, and instrumentalities of the state government and their respective functions, powers, and duties shall be allocated among and within the following principal departments which are hereby established:
 - (1) Department of personnel services (Section 26-5)
 - (2) Department of accounting and general services (Section 26-6)
 - (3) Department of the attorney general (Section 26-7)
 - (4) Department of budget and finance (Section 26-8)
 - (5) Department of commerce and consumer affairs (Section 26-9)
 - (6) Department of taxation (Section 26-10)
 - (7) University of Hawaii (Section 26-11)
 - (8) Department of education (Section 26-12)
 - (9) Department of health (Section 26-13)
 - (10) Department of human services (Section 26-14)
 - (11) Department of land and natural resources (Section 26-15)
 - (12) Department of agriculture (Section 26-16)
 - (13) Department of Hawaiian home lands (Section 26-17)
 - (14) Department of business and economic development (Section 26-18)
 - (15) Department of transportation (Section 26-19)
 - (16) Department of labor and industrial relations (Section 26-20)
 - (17) Department of defense (Section 26-21)
 - (18) Department of corrections (Section 26-14.5)
 - (19) Judiciary
 - (20) Governor's Office
 - (21) Lt. Governor's Office
 - (22) The Legislature
 - (23) All Others
- o Department or Agency - highest level of organizational classification.
- o Division - a further subdivision of the department.
- o Branch - a further subdivision of the division.
- o Section - a further subdivision of the branch.
- o Unit - a further subdivision of the section.
- o Cost Center - a further subdivision of the unit. These five additional elements are provided to enable the departments to expand their own internal budgeting and cost accounting capabilities. The department and cost center codes must be coded on input documents and the system would then look up other levels of organization.

OVERHEAD. Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be precisely determined. Usually overhead relates to those objects of expenditures that do not become an integral part of the finished product or service, such as rent, heat, light, supplies, management, or supervision.

PAYMENT TYPE INDICATOR. A code used to classify the type of vendor payments contained in an expenditure batch and specifies the automated routines applicable to it.

PAYMENT WINDOW. The range of aging start dates contained in an expenditure batch.

PERSONAL SERVICES. A classification of expenditures for salaries and wages paid to employees and fees paid to consultants and other persons not in the employ of the State.

PETTY CASH. A sum of money set aside for the purpose of making change or paying small obligations for which the issuance of individual warrant vouchers and warrants would be excessively costly and time-consuming.

POST-AUDIT. An examination of an organization's records made after the transactions to be examined have been approved for recording by designated officials if such approval is required.

PRE-AUDIT. An examination of proposed financial transactions to assure that they are proper in meeting legal requirements and in representing appropriate charges to the organization.

PROJECT NUMBER. A numerical code which identifies plan of work, job, assignment, or task. This data element identifies a specific capital, federal or departmental project.

PROJECT PHASE. A breakdown of project activities identified by a two-digit code. This data element is used to differentiate between various phases of a capital project or fiscal years of a grant.

PROJECT/PROJECT PHASE MATCH. A relationship edit match method in which the department, fund, fiscal year, appropriation account, project, and project phase of the internal accounting transaction is compared with the department, fund, year, appropriation account code, cost center, activity, project, and project phase of the Relationship Edit Table.

PROPRIETARY ACCOUNTS. Those accounts reflecting actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues, and expenditures, as distinguished from budgetary accounts. See BUDGETARY ACCOUNTS.

PURCHASE ORDER. A document authorizing the delivery of specified merchandise or the rendering of certain services, and the making of a charge for them.

RECEIPTS. Cash received, unless otherwise qualified.

RECORD. In data processing terminology, a record is a unit of information on a file which may be accessed through certain keys. It is also a discrete unit of input into a system.

RED TAG INDICATOR. A data element which flags an expenditure transaction as a "priority" payment item.

REFERENCE DOCUMENT NUMBER. The number of a previously processed document to which the current transaction relates. The reference document number is normally used when expending against an encumbrance balance. The reference document number in this case is the purchase order number or contract number.

REFUND. An amount paid back or a credit allowed because of an over-collection or because of the return of an object sold.

REGISTER. A record for the consecutive entry of a certain class of events, documents, or transactions, with proper notations for all related and required information.

REIMBURSEMENT. Cash or other assets received as a repayment of the cost of work or services performed, or as repayment of other expenditures made for or on behalf of another party.

RELATIONSHIP EDITS. The edits performed to determine valid and invalid combinations of departmental classification codes as designated by departments in their respective Relationship Edit Table.

REQUEST FOR ALLOTMENT AND ALLOTMENT ADVICE. A combination form used to account for quarterly allotments as approved by the Director of the Department of Budget and Finance.

REQUEST FOR TRANSFER OF APPROPRIATIONS. A document used to transfer funds from one appropriation to another within a department or within a fund.

REQUISITION. A written request, usually to the purchasing officer for specified articles or services.

RESERVE. An amount recorded to segregate a portion of the fund balance for some future use, making such segregated amount unavailable for further appropriation or expenditure.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise.

REVERSE. An indicator which causes the debit/credit treatments and file postings identified in the particular transaction code to be reversed thereby negating the effect of the transaction code originally entered.

REVERSION. As used with regard to allotments, it is the act of returning unrequired balances of unencumbered allotments to the appropriation from which the allotments were made.

REVOLVING FUND. A fund established to finance and account for services and commodities furnished by a department or agency; generally the amounts expended from the fund are replenished through receipts derived from the activity, so that the original amount of the fund capital is kept intact.

SCHEDULE PAYMENT DATE. The date which vendor payment transactions will be released for warrant production.

SECURITIES. Bonds, notes, mortgages, or other forms of negotiable or non-negotiable instruments held as investments. See INVESTMENTS.

SINGLE-TRANSACTION PROCESSING. The recording of each distinct action or event as a single-entry transaction, together with all the related classifications, including the general ledger accounts debited and credited. The single transaction retains its identity in the system and is used for updating all the files and for preparing reports on different bases. By means of matrix accounting, the single transactions are translated into the conventional double-entry system of general ledger accounts and supporting subsidiary accounts.

SOURCE CODE. Code is used to identify each type of receipt.

SPECIAL FUNDS. Funds used to account for revenue earmarked for particular purposes and from which expenditures are made for those purposes.

SPECIAL PURPOSE AND CONTINUOUS APPROPRIATIONS. An appropriation classification designating appropriations established for special purposes that may or may not have restrictions as to the period in which the funds appropriated must be expended or encumbered.

STATE TREASURY. The Finance Division of the Department of Budget and Finance, State of Hawaii.

STORES. Goods on hand subject to requisition and use.

SUBSIDIARY ACCOUNT. One of a group of related accounts which supports, in detail, the debit and credit summaries recorded in a general ledger account.

TABLE LOOK-UPS. Information stored in the computer which relates to a classification code. With the input of an amount under a particular transaction code, for example, the computer will search certain stored information to determine what type of processing is required by the code.

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TAX RESERVE FUND. A revolving fund established by the Legislature from which refunds of taxes collected are made. Reimbursements to the Tax Reserve Fund are made from the collection of the respective taxes.

THRESHOLD VALUE. The value of interest payments on one invoice above which a summary warrant voucher will be generated automatically. The threshold value is \$5.00.

TRANSACTION AMOUNT. The amount of the transaction.

TRANSACTION CODE. A unique code assigned to each transaction input which is used by FAMIS to identify which accounts are to be debited and credited, which files are to be updated by the transaction, and which data elements are to be edited within the transaction.

TRAVEL ADVANCE. An advance of funds made to personnel to cover out-of-pocket reimbursable expenses incurred while on official business.

TREASURY DEPOSIT RECEIPT. A form prepared by a department or agency to deposit its cash collections with the State Treasury. When the deposit is acknowledged by the State Treasury, this form becomes a source document for entry into the Daily Receipts Register.

TRUST AND AGENCY FUNDS. A self-balancing group of accounts used to account for cash or other assets held as a trustee or an agent.

UNALLOTTED APPROPRIATION. That portion of an appropriation which is available for allotment.

UNAPPROPRIATED REVENUES. Revenues not specifically set aside for special purposes.

UNDEPOSITED CASH. Deposits in transit, including cash collected by departments and agencies in the current period that has not been deposited into or acknowledged by the State Treasury.

UNENCUMBERED ALLOTMENT. That portion of an allotment not expended or encumbered.

UNIVERSAL MATCH. A relationship edit match method in which the department, fund, fiscal year, appropriation account, cost center, activity, project, and project phase of the internal accounting transaction is compared with the department, fund, year, appropriation account code, cost center, activity, project, and project phase of the Relationship Edit Table.

UNLIQUIDATED ENCUMBRANCES. Encumbrances that are currently outstanding.

UNOBLIGATED APPROPRIATION. That portion of the appropriation which has not been expended or obligated.

UNVOUCHERED CLAIMS. Obligations or commitments that are not supported by vouchers, such as purchase orders.

VACATION TRANSFERS. Transfer of funds for accrued vacation credits earned by an employee transferring to a governmental organization to which the credits are transferable.

VENDOR INVOICE NUMBER. The number of the billing document received by the State as evidence of goods and/or services received from a vendor.

VENDOR NAME - TEST. Vendor name used to verify visually that the vendor being paid by SWV is the proper vendor.

VENDOR NAME - WARRANT. The name of the vendor from whom the State received goods and/or services. This is usually the payee on the SWV.

VENDOR NUMBER. A ten-digit data element used to uniquely identify a vendor doing business with the State.

VENDOR NUMBER SUFFIX. The two-digit data element used in conjunction with the vendor number to identify a particular mailing address from which the vendor conducts his business.

VOUCHER. A document that gives evidence to the propriety of a transaction and usually indicates the accounts in which they are to be recorded.

WARRANT. A draft for the payment of money, drawn by the State Comptroller upon the State Treasury, and payable on demand within a specified period.

WARRANT NUMBER. The document number of the draft for payment of money drawn by the State Comptroller.

WARRANT ROUTING INDICATOR. A one-digit indicator used to identify the department to which the warrant will be forwarded after processing by the central warrant writer.

WARRANT WRITING SUBFUND. The data element used to indicate the warrant stock to be used when a warrant is cut for payment by the central warrant writer.