

EXHIBIT IV-3

HAWAII/FAMIS
General Ledger Control Matrix

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

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

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<u>E. Fixed Assets and Depreciation Accounts (continued)</u>											
281	Credit	Accumulated Depreciation, Machinery and Equipment									
290	Debit	Construction Work in Progress									
<u>F. Other Assets and Debits</u>											
300	Debit	Bond Fund Loan Principal									A
310	Debit	Appropriated Advancements									A
315	Debit	Assets Held By Agents for Deferred Compensation Plan									
320	Debit	Deferred Charges to Future Appropriations									
325	Debit	Other Deferred Charges									A
330	Debit	Amount to be Provided for Payment of Bond Principal									
335	Debit	Amount to be Provided for Payment of Bond Interest									
340	Debit	Amount Available for Payment of Bond Principal									
345	Debit	Amount Available for Payment of Bond Interest									
<u>G. Payables and Other Accrued Liabilities</u>											
350	Credit	Audited Claims Payable									
360	Credit	Warrants Payable, General, Special, Bond, Trust									
361	Credit	Warrants Payable, General Fund Second Series									
362	Credit	Warrants Payable, Employment Security Administration									

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<u>G. Payables and Other Accrued Liabilities (continued)</u>											
363	Credit	Warrants Payable, Legislature									
364	Credit	Warrants Payable, Unemployment Compensation									
365	Credit	Warrants Payable, Payroll									
370	Credit	Warrants Payable, General, Special, Bond, Trust, Prior Fiscal Year									
371	Credit	Warrants Payable, General Fund Second Series, Prior Fiscal Year									
372	Credit	Warrants Payable, Employment Security Administration, Prior Fiscal Year									
373	Credit	Warrants Payable, Legislature, Prior Fiscal Year									
374	Credit	Warrants Payable, Unemployment Compensation, Prior Fiscal Year									
375	Credit	Warrants Payable, Payroll, Prior Fiscal Year									
380	Credit	Taxes Collected in Advance									
385	Credit	Other Deferred Revenue/ Non-Revenue									
390	Credit	Due to Other Funds									A
395	Credit	Temporary Loans From Other Accounts						13			
397	Credit	Temporary Loans From Other Funds									A
400	Credit	Due to Other Governmental Units									A
405	Credit	Undistributed Tax Collections									

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

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

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

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

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

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

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

GENERAL LEDGER CONTROL MATRIX LEGEND

A = Subsidiary File Update Required

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

B = Contract File Update Required

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

C = Document File Update Required

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

D = Contract File Update Conditional

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

GENERAL LEDGER CONTROL MATRIX LEGEND (Continued)

E = Document File Update Conditional

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

F = Vendor File Update Conditional

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

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