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GOVERNOR




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STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

August 15, 2018

COMPTROLLER'S MEMORANDUM NO. 2018-16

TO: Heads of Departments and Agencies
ATTN: Administrative and Fiscal Offices
FROM: Roderick K. Becker, Comptroller 
SUBJECT: Adjusting Fringe Benefit Cost Assessments in the New Payroll System

The Employer's Share of Contribution Adjustment Sheet (Form D-71) can no longer be used to adjust assessments for employer's share of fringe benefit costs in the new payroll system. Adjustments to fringe benefit cost assessments will be processed through FAMIS only using the Journal Voucher (JV) [Form A-27].

Attached is a sample of a JV adjusting the various assessments when salaries were initially charged to a general fund account but should have been charged instead to a non-general fund account. In situations where salaries were charged to a non-general fund account but should have been charged instead to a general fund account, the adjusting entries would be the same except "R" should be entered in the "Reverse" field. If the adjustments are for more than one employee but to the same non-general fund account, the adjustments for the various assessments should be summarized. A worksheet summarizing the adjustments to the various assessments should be attached to the JV. Note that the sample JV only reflects adjustments to assessments and does not include the adjustment for salaries.

If you have any questions, please call Mr. Wayne M. Horie, Accounting System Administrator, Accounting Division, at 586-0600.

Attachment: Sample Journal Voucher

STATE OF HAWAII JOURNAL VOUCHER

Department No: XXX (Page 1 of 2)

Comptroller No: _____
xxxxxxxx

Department Date: 07/31/2018

MULTIPLE

Comptroller Date: _____
MM/DD/YY

FUND

SFX	TC	F	YR	APP	D	ALLOT CAT	SOURCE/ OBJECT	COST CENTER	PROJECT		DEPT ACT	G/L ACCT	S/L ACCT	REFERENCE DOC		AMOUNT		M O D	R E V	OPTIONAL DEPARTMENTAL DATA	REMARKS
									NUMBER	PH				NUMBER	SFX						
XX	XXX	X	XX	XXX	XX	XX	XXXX	XXXX	XXXXXX	XX	XXX	XXX	XXXXXX	XXXXXXXX	XX	XXXXXXXXXXXX	XX	X	X	x (22)	
01	846	X	XX	XXX	X		2034									5	00			Pension Accum	
02	846	X	XX	XXX	X		2036									10	00			ERS Administration	
03	846	X	XX	XXX	X		2037									15	00			Social Security	
04	846	X	XX	XXX	X		2038									20	00			Group Life Insurance	
05	846	X	XX	XXX	X		2039									25	00			Health Plan Contrib	
06	846	X	XX	XXX	X		2040									30	00			Dental Plan Contrib	
07	846	X	XX	XXX	X		2041									35	00			Workers Compensation	
08	846	X	XX	XXX	X		2042									40	00			Unemployment Ins	
09	846	X	XX	XXX	X		2043									45	00			Medicare Tax	
10	846	X	XX	XXX	X		2044									50	00			Retirees Health Fund	
11	846	X	XX	XXX	X		2045									55	00			Drug Plan	
12	846	X	XX	XXX	X		2046									60	00			Vision Care Plan	
13	846	X	XX	XXX	X		2047									65	00			Adult Dental Plan	
14	846	S	XX	XXX	X		2048									70	00			OPEB	

EXPLANATION:
To adjust fringe benefit costs incurred on _____ for _____

cc: Dept
B&F-FAD, DHRD-Fiscal

DEPARTMENTAL CERTIFICATION:

for HEAD OF DEPARTMENT

COMPTROLLER APPROVAL:

for COMPTROLLER

STATE OF HAWAII JOURNAL VOUCHER

Department No: XXX (Page 2 of 2)

Comptroller No: _____
xxxxxxxx

Department Date: 07/31/2018

MULTIPLE

Comptroller Date: _____
MM/DD/YY

FUND

SFX	TC	F	YR	APP	D	ALLOT CAT	SOURCE/ OBJECT	COST CENTER	PROJECT		DEPT ACT	G/L ACCT	S/L ACCT	REFERENCE DOC		AMOUNT		M O D	R E V	OPTIONAL DEPARTMENTAL DATA	REMARKS
									NUMBER	PH				NUMBER	SFX						
XX	XXX	X	XX	XXX	XX	XX	XXXX	XXXX	XXXXXX	XX	XXX	XXX	XXXXXX	XXXXXXXXXX	XX	XXXXXXXXXXXX	XX	X	X	x (22)	
15	011	G	00	000	O		1951									5	00			Pension Accum	
16	011	G	00	000	O		1331									10	00			ERS Administration	
17	011	G	00	000	O		1952									15	00			Social Security	
18	011	G	00	000	O		1379									20	00			Group Life Insurance	
19	011	G	00	000	O		1379									25	00			Health Plan Contrib	
20	011	G	00	000	O		1379									30	00			Dental Plan Contrib	
21	011	S	XX	302	P		1381									35	00			Workers Compensation	
22	011	S	XX	304	P		1381									40	00			Unemployment Ins	
23	011	G	00	000	O		1952									45	00			Medicare Tax	
24	011	G	00	000	O		1379									50	00			Retirees Health Fund	
25	011	G	00	000	O		1379									55	00			Drug Plan	
26	011	G	00	000	O		1379									60	00			Vision Care Plan	
27	011	G	00	000	O		1379									65	00			Adult Dental Plan	
28	011	G	00	000	O		1394									70	00			OPEB	

EXPLANATION:

To adjust fringe benefit costs incurred on _____ for _____.

cc: Dept
B&F-FAD, DHRD-Fiscal

DEPARTMENTAL CERTIFICATION:

_____ for HEAD OF DEPARTMENT

COMPTROLLER APPROVAL:

_____ for COMPTROLLER