

STATE OF HAWAII  
Accounting Manual

---

Volume I  
Part 400: General Nature of the Accounting System

Page 460.01

SECTION 460: SUBSIDIARY LEDGERS

A subsidiary ledger is a group of accounts used to record detailed information under the control of, and in summary agreement with, a particular general ledger account. The total of the balances of the accounts in a subsidiary ledger equals the balance of the related general ledger control account.

The purposes of a subsidiary ledger are to free the related general ledger control account from a mass of detail postings and to provide necessary detailed information for the preparation of reports.

The following subsidiary ledgers are maintained by the Comptroller for the State of Hawaii:

Appropriation Ledger  
Allotment Ledger  
Encumbrance Ledger  
Revenue Receipts Ledger  
Non-Revenue Receipts Ledger  
Non-Governmental Cost Ledger  
Trust Fund Ledger  
Matured Bond Principal & Interest Ledgers

Appropriation Ledger

In the Appropriation Ledger, an individual account is maintained for each appropriation made by the Legislature. Each such account shows the appropriation amount, the allotment amounts, transfers and other adjustments, and the unallotted balance.

Separate subsidiary Appropriation Ledgers are maintained for the General Fund, the Special Funds, and the Bond Funds.

Allotment Ledger

The Allotment Ledger is composed of accounts that are parallel to the accounts of the Appropriation Ledger. Each account shows the allotment amounts, expenditure and encumbrance charges, adjustments, and the allotment balances.

Separate subsidiary Allotment Ledgers are maintained for the General Fund, the Special Funds, and the Bond Funds.

July 1, 1969

STATE OF HAWAII  
Accounting Manual

---

Volume I  
Part 400: General Nature of the Accounting System

Page 460.02

SECTION 460: SUBSIDIARY LEDGERS (cont'd.)

Encumbrance Ledger

The Encumbrance Ledger is used to record all transactions relating to the encumbrance of formal contracts. In addition, amounts are recorded at the end of a fiscal year for all other valid obligations still outstanding. Each account shows the amounts encumbered, the amounts liquidated, and the remaining balance of the encumbrances.

Separate subsidiary Encumbrance Ledgers are maintained for the General Fund, the Special Funds, and the Bond Funds.

Revenue Receipts Ledger

The Revenue Receipts Ledger is used to record all transactions relating to revenue receipts by department and by source code. Each account shows collection data by receipt and the cumulative balance. A separation is maintained to support the Estimated Revenues Realized and the Estimated Appropriated Revenues Realized accounts in the General Ledger.

Revenue Receipts Ledgers are maintained for the General Fund and the Special Funds.

Non-Revenue Receipts Ledger

The Non-Revenue Receipts Ledger is used to record all transactions relating to non-revenue receipts by department and by source code. Each account shows collection data by receipt and the cumulative balance. A separation is maintained to support the Estimated Non-Revenues Realized and the Estimated Appropriated Non-Revenues Realized accounts in the General Ledger.

Non-Revenue Receipts Ledgers are maintained for the General Fund and the Special Funds.

Non-Governmental Cost Ledger

The Non-Governmental Cost Ledger is used to record all transactions relating to types of expenditures that are not governmental cost payments. These accounts are classified by department and by object of expenditure code.

Non-Governmental Cost Ledgers are maintained for the General Fund, the Special Funds, and the Bond Funds.

STATE OF HAWAII  
Accounting Manual

---

Volume I  
Part 400: General Nature of the Accounting System

Page 460.03

SECTION 460: SUBSIDIARY LEDGERS (cont'd.)

Trust Fund Ledger

The Trust Fund Ledger is used to record all transactions related to the following General Ledger accounts in the Trust and Agency Funds:

Taxes Payable to Counties  
Undistributed Tax Collections  
Undistributed Unemployment Tax Collections  
Undistributed Collections, Department of Land  
and Natural Resources  
Trust Fund Balances

These accounts are classified by department and by appropriation account code. Each account shows the collection of receipts, adjustments, payments, and the account balance.

Matured Bond Principal and Interest Ledgers

Matured Bond Principal and Interest Ledgers are used to record detail postings of the following groups of General Ledger accounts in the Special Fund:

Matured Bond Principal Payable  
Matured Bond Interest Payable  
Premium Payable on Callable Bonds

Each group is subdivided by the type of bonds. Within each subdivision, the accounts are arranged by the bond series, date issued, bond interest rate, coupon number, date of maturity, and the installment payment. Each account shows the amount matured and set aside for payment, adjustments, the payments made on coupons, and the balance.

July 1, 1969