

STATE OF HAWAII

Accounting Manual

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Volume II: Budgetary Control Accounting  
Part 200: Receipts

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SECTION 284: COMPARISON OF RECEIPTS BY SOURCE, REPORT 151

1. Purpose. This report presents a comparison of estimated and actual receipts by source. The estimated receipts reflect amounts for the two fiscal years of the current biennium, while the actual receipts reflect the current and the last two fiscal years' amounts. The only difference between this report and the ANNUAL COMPARISON OF RECEIPTS BY SOURCE, REPORT 150, is that the latter report is printed annually, only on June 30, while the former is printed on a monthly basis.
2. Frequency. Monthly.
3. Distribution.
  - (a) Copy #1 - DAGS Accounting Division
  - (b) Copy #2 - Departments
  - (c) Copy #3 - Department of Budget and Finance
4. Organization of Report. The printing sequence of the report is:
  - (a) Department Code: The report begins a new page when the department code changes.
  - (b) Fund Code: The report begins a new page when the fund code changes.
  - (c) Source Code

A separate ledger is prepared for each fund code within each department code.

July 1, 1977

SECTION 284: COMPARISON OF RECEIPTS BY SOURCE, REPORT 151

ITEM NO.	DATA AND DATA EXPLANATIONS
①	REPORT 151 - The report number for the COMPARISON OF RECEIPTS BY SOURCE.
②	The date the report is prepared.
③	COMPARISON OF RECEIPTS BY SOURCE - The title of the report.
④	The date as of which comparison is reported.
⑤	FUND - The fund code and name of the fund.
⑥	The name of the department.
⑦	SOURCE - The source of receipts code. The detail amounts are reflected by source code.
⑧	DESCRIPTION - The description of the source of receipt.
⑨	BIENNIUM ESTIMATES - The estimated cash receipts for the two fiscal years of the current biennium.
⑩	ACTUAL COLLECTIONS FOR FISCAL YEAR ENDING JUNE 30 - The actual receipts for the current fiscal year-to-date and the two prior fiscal years.
⑪	SUBTOTAL - The columnar totals for the fund being presented.
⑫	TOTAL - The columnar totals of the entire department for all of the funds being presented. This total is printed only on the last page within a department.

July 1, 1977

1 REPORT 151		STATE OF HAWAII STATEWIDE ACCOUNTING SYSTEM				2 03/05/76
		3 COMPARISON OF RECEIPTS BY SOURCE		PAGE 001		
		4 01/31/76				
5 FUND G - GENERAL FUND		6 UNIVERSITY OF HAWAII				
		9 BIENNIUM ESTIMATES		10 ACTUAL COLLECTIONS FOR		
7 SOURCE	8 DESCRIPTION	1975-76	1976-77	1976	1975	1974
0305	TIME CERTIFICATES OF DEP			1,423.76		
0335	INVEST OF MORRILL ACT GT			206,912.60		
0374	TELEPHONE COIN BX COMMISS	150.00	170.00			
0380	COMMISSIONS-VENDING MACH	629.00	786.00	2,335.48		
0389	RENTALS-OTHER			10.00		
0433	MANPOWER DEVELOP & TRAING	4,130,014.00	3,785,609.00			
0443	MORRILL-NELS BARK-JONES ACT	492,785.00	492,785.00			
0445	VOCATIONAL EDUCATION	1,816,027.00	1,869,027.00	708,116.00		
0502	EXPERIMENT STATIONS	639,715.00	639,715.00			
0503	AGRI EXTENSION SERVICE	820,257.00	820,257.00			
0549	EAST-WEST CENTER			351.00		
0558	RESEARCH PROJECTS (SPECT)	1,168,400.00	808,000.00			
0611	GTS VAC EARNED W/COUNTIES			556.20		
0613	GTS VAC EARNED WITH UH			1,352.48		
0752	UNCL MONEYS & CASH OVER			61.67		
1201	GENERAL FEES	2,000.00	2,000.00	43,669.10		
1202	TUITION FEES, RESIDENT	9,599,000.00	9,606,000.00	4,850,292.16		
1203	LIBRARY FEES-FINES & PENAL	16,180.00	16,200.00	13,141.08		
1204	COURSE FEES	9,400.00	9,680.00	38,414.60		
1205	GRADUATION AND DIPLOMA FEE	1,136.00	1,193.00	19,838.20		
1206	FEES, COPIES OF RECORDS	1,581.00	1,726.00	30,864.01		
1207	SALE OF PRODUCTS	35,000.00	35,000.00	98,140.64		
1208	RENTAL & LEASEHD INCL DORM	1,100.00	1,200.00	7,658.79		
1209	SALE OF SERVICES	7,200.00	7,200.00	2,435.50		
1210	SALE OF PUBLICATIONS	25,000.00	26,000.00	8,446.90		
1212	RENTALS-UH PROJECTS			277.50		
1215	MISCELLANEOUS INCOME	31,377.00	32,772.00	11,788.65		
1217	INDIRECT OVERHEAD FUNDS	416,000.00	416,000.00	93,568.00		
1218	CREDENTIAL EVALUATION FEES			33,080.95		
1220	STUDENT FEES	73,000.00	74,000.00			
1221	GATE RECEIPTS	1,050,000.00	1,150,000.00			
1222	GUARANTEES	70,000.00	70,000.00			
1223	ADVERTISING	16,000.00	16,000.00			
1224	SALE OF RADIO & TV RIGHTS	280,000.00	290,000.00			
1226	TUITION FEES, NON-RESIDENT	38,000.00	38,000.00	461,166.50		
1311	AQUARIUM ENTRANCE FEES	38,000.00	39,000.00	15,986.05		
1361	WITNESS/JUROR FEE ST EMP			80.20		
1362	SALE OF EQUIPT & PROPERTY			2.53		
1364	REFD & REIMBURSE PRIOR EXP			67,851.06		
1366	VAC EARNED W/OTHR FD & AGY			6,328.84		
1652	DONATION-GIFT GRANT (DEPT)	85,000.00	95,000.00			
1999	TRANSFER IN WITHIN FUNDS			262,495.00		
11	SUBTOTAL FUND G	20,857,951.00	20,343,320.00	6,986,645.45		
12	TOTAL-UNIVERSITY OF HAWAII	29,978,791.00	29,768,960.00	22,559,188.21		

SAMPLE A: KEYED TO EXPLANATIONS OF REPORT 151

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