

STATE OF HAWAII
Accounting Manual

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SECTION 679: CODE LISTINGS - SOURCE CODES

NON-REVENUE RECEIPTS

Code

Borrowings

* Borrowings

General Obligation Bonds

1601 Par Value of Bonds Sold
1602 Premiums on Bonds Sold

Revenue Bonds

1611 Par Value of Revenue Bonds Sold
1612 Premiums on Revenue Bonds Sold

Short Term Borrowings

1621 Treasury Warrant Notes Issued
1622 Bank Loans

Other Borrowings

1626 Loans and Advances from the United States Government
1627 Loans and Advances from the State Treasury
1628 Loans and Advances from the Employees' Retirement System
1629 Loans and Advances from Others (Specify)

For Other Civil Divisions

* For Other Civil Divisions

Taxes Payable to Counties

1631 Property Taxes
1632 Liquid Fuel Taxes

Sales of Investments

* Disposition of Investments

1641 Cost of Real Property Sold

1646 Cost of Investments Sold - U. S. Government Bonds
1647 Cost of Investments Sold - Other Government Bonds
1648 Cost of Investments Sold - Other Investments

* Refer to Section 680 for Source definitions.

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Code

* For Objects of Private Trust

General

1651	Temporary Deposits (Department)
1652	Donations, Gifts or Grants (Department)
1653	Special Deposits (Department)
1654	Bid Deposits (Department)
1655	Collections for Other State Departments

	Accounting and General Services, Department of
1660	State Employees' U. S. Savings Bonds (Payroll Allotment)
1661	Employees' Sequestered Funds

	Agriculture, Department of
1670	Contributions for Overtime Plant Quarantine Inspection Service

	Budget and Finance, Department of
1680	Unclaimed Monies Deposited by Trustees of Dissolved Corporations
1681	Commitment Fees for Mortgages
1682	Federal College Aid Appropriation - Hawaii Omnibus Act
1683	Unclaimed Estates
1684	Hawaii Public Employees' Health Funds
1685	Hawaii Public Employees' Dental Health Funds

* Refer to Section 680 for Source definitions.

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NON-REVENUE RECEIPTS

Code

For Objects of Private Trust

* For Objects of Private Trust

Budget and Finance, Department of

1686	Hawaii Public Employees' Medical Health Premiums
1687	Hawaii Public Employees' Group Life Premiums
1688	Unclaimed Dividends Deposited by Corporations (Sec. 665-16, HRS)
1689	Stadium - Box Office Receipts
1690	Employees' Retirement System Funds Not Deposited in the State Treasury
1691	Proof of Financial Responsibility Deposits

Governor's Office

1700	Shippers' Wharf Committee Fund
1702	Ola Na Iwi - Aging with Care Conference
1703	Tools for Effective Management: A Long-Term Care Standards Review
1705	Governor's Conference on Education

Health, Department of

1710	Patient's Personal Cash
1711	Advance Collections of Health Statistics Fees
1712	Waimano Canteen Trust Fund
1713	Convalescent Center Trust Fund

* Refer to Section 680 for Source definitions.

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Sales of Investments

* For Objects of Private Trust

Land and Natural Resources, Department of

1718	Ceded Land Income - Cabins, Camping, and Other Park Rentals
1719	Ceded Land Income - Iolani Palace Admission Revenues
1720	Ceded Land Income - Rentals, Leased Public Lands
1721	Ceded Land Income - Rentals, Unleased Public Lands
1722	Ceded Land Income - Sale of Wood, Rock, and Sand
1723	Ceded Land Income - Licenses for the Use of Government Water
1724	Ceded Land Income - Licenses for Use of Government Land for Specific Purposes
1725	Ceded Land Income - Rentals, Recreation Areas
1726	Ceded Land Income - Rentals, Recreation Transportation Service
1727	Ceded Land Income - Rentals, Parks Concessions
1728	Ceded Land Income - Interest Earned, Sales of Public Lands
1729	Ceded Land Income - Sale of Real Property

Human Services, Department of

1730	Prisoners' Personal Cash
1731	Inmates Activity Income
1732	Blind Persons' Vending Stands
1733	Wards Activity Income
1734	HHA - Downpayment Reserve Deposits for Tenants
1735	HHA - Tenants' Downpayment Savings Deposits

1737	Donations for Commission on Status of Women
1738	Helen Keller National Center Affiliation Grant

Taxation, Department of

1740	Taxes Paid Under Protest
1741	Proceeds from Sale of Properties for Delinquent Taxes
1742	Unsettled Tax Office Collections
1743	Litigated Claims
1744	Deposits, Real Property Appeal Costs
1745	IRS Refund Intercept Account Receipts

* Refer to Section 680 for Source definitions.

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Sales of Investments

* For Objects of Private Trust

Transportation, Department of

1750	Deposits for Plans and Specifications
1751	Highway Revenue Bond Interest Fund
1752	Highway Revenue Bond Reserve Fund
1753	Highway Revenue Bond Redemption Fund
1754	Harbor Revenue Bond Interest Fund
1755	Disposition of Abandoned Vessels (Section 267A-7, HRS)

University of Hawaii

1760	Land Grant College Aid
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1762	Community Vocational Counseling Services
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Education, Department of

1770	Income from Sale of Activity Books
1771	Income from Gate Receipts
1772	Non-Appropriated Local School Fund
1773	Income from Fund Raising (Athletics)
1774	Income from Guarantees
1775	Native Hawaiian Drug Free Schools and Communities Program
1776	Tutorial Program - West Oahu Employment Corp.
1777	Office of Hawaiian Affairs - Grants
1778	Alu Like, Inc. Grants
1779	Income from League Share
1780	Other Income (Not Included Above)

All Other

1781	For Objects of Private Trust
1782	Hurricane Reserve Trust Fund Collections

* Refer to Section 680 for Source definitions.

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SECTION 679: CODE LISTINGS - SOURCE CODES

NON-REVENUE RECEIPTS

Code

Repayment of Loans and Advances

* Repayment of Loans and Advances

Repayment of Loans from Bond Funds

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|------|--|
| 1801 | Principal Repayments on General Obligation Bonds Issued for County Purposes |
| 1802 | Principal Repayments on General Obligation Bonds Issued for Highway Purposes |
| 1803 | Principal Repayments on General Obligation Bonds Issued for Airport Purposes |
| 1804 | Principal Repayments on General Obligation Bonds Issued for Hawaiian Home Lands Economic Development Statewide |
| 1805 | Principal Repayments on General Obligation Bonds Issued for the Land Revolving Fund |
| 1806 | Principal Repayments on General Obligation Bonds Issued for the Convention Center |
| 1807 | Principal Repayments on General Obligation Bonds Issued for Harbor Purposes |
| 1808 | Principal Repayments on General Obligation Bonds Issued for University of Hawaii |
| 1809 | Principal Repayments on General Obligation Bonds Issued for Hawaii Housing Authority Projects |
| 1810 | Principal Repayments on General Obligation Bonds Issued for York Worlds Fair |
| 1811 | Principal Repayments on General Obligation Bonds Issued for Parking Facilities |
| 1812 | Principal Repayments on General Obligation Bonds Issued for Economic Development Projects |

Repayment of Loans

- | | |
|------|--|
| 1813 | Hawaiian Home General Loan Fund |
| 1814 | Kauai Loans |
| 1815 | Native Hawaiian Rehabilitation Fund - DHHL |
| 1816 | Hawaiian Home Replacement Loans |
| 1817 | North Kohala Loans |
| 1818 | Molokai General Hospital Loans |
| 1819 | Hawaii Aquaculture Loans |
| 1820 | Hawaiian Home Repair Loans |
| 1821 | Hawaiian Home Loans |
| 1822 | Veterans' Loans |
| 1823 | Farm Loan Program |
| 1824 | State Disaster Commercial Loans |

* Refer to Section 680 for Source definitions.

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SECTION 679: CODE LISTINGS - SOURCE CODESNON-REVENUE RECEIPTSCode

Repayment of Loans and Advances

* Repayment of Loans and Advances

Repayment of Loans

1825	Hawaii Capital Loan Program
1826	Hawaiian Home Farm Loans
1827	Anahola - Kekaha Home Loans
1828	Additional Receipts Loans - DHHL
1829	Community Home Mortgages
1830	Hawaii Agricultural Products Program
1831	Water Pollution Control Revolving Fund
1832	Fisheries New Vessel Construction Loans
1833	Hawaii Development Loans
1834	Student Loans
1835	Borrowed Money Loans - DHHL
1836	Lower and Middle Income Resident Loans
1837	Downpayment Loans
1838	Rental Assistance Revolving Fund
1839	Hawaii Housing Authority Loans (Act 239, SLH 1969)
1840	Hawaiian Loan Guarantee Fund - DHHL
1841	Industrial Loan Guaranty Act
1842	HHM Mortgage Loans (Act 50, SLH 1979)
1843	Hawaii Invention Development Fund
1844	Economic Development Loans - OHA
1845	Molokai Loan Program Revolving Fund
1846	Emergency Farm Loans (Act 300, SLH 1992)
1847	Native Hawaiian Revolving Loan Fund
1848	Financial Services Assistance Revolving Fund
1849	Strategic Development Corporation Revolving Fund
1850	Hawaii Community - Based Development Revolving Fund

Repayment of Advances

1851	Hawaiian Home Farm Loan Fund
1852	Additional Receipts Loan Fund - DHHL
1853	Advances for Revenue Bond Appropriations
1854	Borrowed Money Fund - DHHL
1855	HCDA Relocation Loan Program
1856	Hawaiian Home Repair Loan Fund
1857	Insurance Advances for Home Replacement Loans at Papakolea, Oahu (Act 176, SLH 1972)
1858	Molokai Loans

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Repayment of Loans and Advances

* Repayment of Loans and Advances

Repayment of Advances

1859	All Other (Specify)
1860	Keaukaha-Waiakea Home Replacement Loan Fund (Revolving Fund, Act 176, SLH 1974)
1861	Hawaiian Home Replacement Loan Fund
1862	Rental Housing Trust Fund Loans
1863	Clean Hawaii Fund Loans
1864	Commercial Fishing Vessel Maintenance and Repairs Loan Program (Small Vessels)
1865	Hawaiian Home General Loan Fund
1866	Fee Simple Residential Conversion of Leased Properties
1867	Hamakua Low Interest Loan Program
1868	Housing Alteration Loan Program
1869	Unemployment Compensation Fund Advances
1870	Hawaiian Home Loan Fund
1871	Public Land Trust Loans
1872	University of Hawaii
1873	Hawaii Housing Authority
1874	Petty Cash or Change Funds
1875	Board of Water Supply (Indicate County)
1876	Former Waialua Sugar Company Employees/Spouses
1877	Advances for Appraisers Fees
1878	Department of Labor for Improvements to Keelikolani Building Annex
1879	Anahola-Kekaha Home Loans

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From Decrease of Storehouse Supplies

* From Decrease of Storehouse Supplies

1901	Sale of Supplies Purchased for Resale
1902	Sale of Surplus Property Purchased for Resale
1903	Sale of Stores Materials Purchased for Resale
1904	Sale of Books Purchased for Resale
1905	Sale of Manufactured Articles
1906	Cafeteria Sales
1907	Shop Sales

Counterbalancing Receipts

* Counterbalancing Receipts

Receipt of Interest Counterbalancing

1921	Accrued Interest on Investments Purchased
1922	Accrued Interest on Veterans' Mortgages Purchased

Receipt of Accrued Interest on Bonds Sold

1926	Accrued Interest on Original Issue of General Obligation Bonds Sold
1927	Accrued Interest on Original Issue of Revenue Bonds Sold

Refunds and Reimbursements

* Refunds and Reimbursements

1942	Tax Collections (Income Tax Reserve Fund)
1943	Claims Settlement (State Risk Management Revolving Fund)

* Refer to Section 680 for Source definitions.

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* Clearance Accounts

1965	State Payroll
1966	Public Works Payroll
1967	Undistributed Collections
1968	Unemployment Compensation Tax
1969	Highways Payroll

* Temporary Loans and Repayments

1971	Temporary Loans from Other Funds
1972	Repayments of Temporary Loans to Other Funds

* Residual Equity Transfers

1981	Transfers from General Fund
1982	Transfers from Special Funds

1984	Transfers from Bond Funds
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1987	Transfers from Trust and Agency Funds
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1989	Transfers from Others
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* Operating Transfers

1991	Transfers from General Fund
1992	Transfers from Special Funds

1994	Transfers from Bond Funds
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1997	Transfers from Trust and Agency Funds
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1999	Transfers from Others
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* Refer to Section 680 for Source definitions.

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