

SECTION 330: ESTABLISHMENT OF APPROPRIATIONS

1. General Description. This section describes the processing steps of establishing the budgetary accounts for appropriations enacted into law. The official documents that provide the information for the establishment of the appropriation accounts in the central accounting system are the various appropriations acts resulting from a legislative session and, to a lesser extent, the standing appropriation authorizations in the Hawaii Revised Statutes and the Constitution. Although certain appropriations acts present the amounts appropriated for a biennium period, the appropriations are established by DAGS Accounting Division for only one fiscal year at a time.
2. Purpose. The purposes for the recording of appropriations are to:
 - (a) Establish the accounting records of the State.
 - (b) Ensure compliance with amount and purpose limitations in the subsequent allotment and expenditure of appropriations.
 - (c) Provide departments and agencies with financial information to control and manage their operations.
3. Establishment of Accounts. Prior to the start of each new fiscal year, the appropriations acts are analyzed by DAGS Accounting Division, and each of the appropriations identified is assigned an appropriation symbol, consisting of a fund code, a year code, an appropriation account code, and a department code. The establishment of the appropriation in the central accounting system is accomplished by the following means:
 - (a) APPROPRIATION WARRANT, SAFORM A-01. An APPROPRIATION WARRANT, SAFORM A-01 is issued by the Comptroller for each of the operating appropriations chargeable to the General Fund, and for each of the appropriations from Bond Funds. This document is used to record the amounts appropriated in the accounting records.
 - (b) TREASURY DEPOSIT RECEIPT, SAFORM B-13. Appropriated receipts, such as appropriations of the Special Funds and Federal grants of the General Fund, are received directly by departments and agencies and are deposited into the State Treasury. The TREASURY DEPOSIT RECEIPT, SAFORM B-13 used to record the deposit is also used to credit the appropriation by the amount of the receipt in the accounting records, and to establish related appropriation accounts when they have not already been established.