

SECTION 385: ACCOUNTING FOR TRANSFERS

1. Purpose. The purpose of this section is to describe the principles and procedures for accounting for transfer transactions within the State's accounting system.
2. Scope. The principles and procedures described in this section apply to all internal transactions (transactions between and among State expending agencies, including county governments and other organizations in those transactions they are party to as State expending agencies), except the following:
  - (a) Quasi-External Transactions. Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit--e.g., payments in lieu of taxes from an Enterprise Fund to the General Fund; Internal Service Fund billings to departments; routine employer contributions from the General Fund to a Pension Trust Fund; and routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund--should be accounted for as revenues, expenditures, or expenses in the funds involved.
  - (b) Reimbursements. Transactions which constitute reimbursements of a fund for expenditures or expenses initially made from it which are properly applicable to another fund--e.g., an expenditure properly chargeable to a Special Revenue Fund was initially made from the General Fund, which is subsequently reimbursed--should be recorded as expenditures or expenses (as appropriate) in the reimbursing fund and as reductions of the expenditure or expense in the fund that is reimbursed.
3. Types of Transfer Transactions.
  - (a) Residual Equity Transfer. Non-recurring or non-routine transfers of equity between funds--e.g., contribution of Enterprise Fund or Internal Service Fund capital by the General Fund, subsequent return of all or part of such contribution to the General Fund, and transfers of residual balances of discontinued funds to the General Fund or a Debt Service Fund.
  - (b) Operating Transfer. All other interfund transfers--e.g., legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended, transfers of tax revenues from a Special Revenue Fund to a Debt Service Fund, transfers from the General Fund to a Special Revenue or Capital Projects Fund, operating subsidy transfers from the General or a Special Revenue Fund to an Enterprise Fund, and transfers from an Enterprise Fund other than payments in lieu of taxes to finance General Fund expenditures.

STATE OF HAWAII  
Accounting Manual

Volume II: Budgetary Control Accounting  
Part 300 - 500: Expenditures

Page 385.02

SECTION 385: ACCOUNTING FOR TRANSFERS

4. Common Terminology and Classification.
- (a) The term "transfer" must be used in the State's accounting system only with reference to the types of transactions described in the preceding sub-section 3; no other transaction in the State's accounting system should be referred to as a "transfer" transaction.
  - (b) Transfer transactions as referred to in the preceding sub-section 3 may be transactions within a fund, as well as transactions between funds.
  - (c) Transfer transactions as referred to in the preceding sub-section 3 may be transactions within a department, as well as transactions between departments and other expending agencies.
  - (d) Transfer transactions as referred to in the preceding sub-section 3 may be transactions that also involve internal loans or advances, including loans or advances from the State Treasury.
5. Coding of Transfer Transactions. Coding that is unique to transfer transactions is in two fields of the Uniform Accounting Code -- the transaction code field, and the source/object field.
- (a) Transaction Codes for Transfer Transactions. The following rationale is the basis for the transaction codes assigned to transfer transactions:
    - (1) Transaction code 44 identifies all appropriation-level transfers made by use of an approved REQUEST FOR TRANSFER OF APPROPRIATIONS form (SAFORM A-21).
    - (2) Transaction code 45 identifies all appropriation-level transfers made by use of an approved ALLOTMENT ADVICE (SAFORM A-15).
    - (3) Transaction code 47 identifies all other transfers between and among appropriation-level accounts; the form used is an approved JOURNAL VOUCHER (SAFORM A-27).
    - (4) Transaction code 54 identifies transfers between and among allotment-level accounts for such occurrences as delegations and restrictions of allotments; these allotment transfers are made primarily by use of an approved JOURNAL VOUCHER (SAFORM A-27), but may also occasionally be made by use of an approved ALLOTMENT ADVICE (SAFORM A-15).

SECTION 385: ACCOUNTING FOR TRANSFERS

- (5) Transaction codes 37 and 17 identify transfers made by (respectively) debiting an allotment-level account and crediting an appropriation-level account; the form used is an approved JOURNAL VOUCHER (SAFORM A-27). (See the following sub-section for special form-preparation instructions when transaction codes 37 and 17 are used for such transfers.)
- (b) Source/Object Codes for Transfer Transactions. For transaction codes 44, 45, 47, and 54, source/object codes are not used. For the combined use of transaction codes 37 and 17, assignment of source/object codes to transfer transactions requires distinguishing between the source and object codes for those two types of transfer transactions:

(1) Residual Equity Transfers.

Source (Transfer FROM)	Object (Transfer TO)	Fund
1981	9981	General Fund
1982	9982	Special Revenue Funds
1983	9983	Debt Service Funds
1984	9984	Capital Projects Funds
1985	9985	Enterprise Funds
1986	9986	Internal Service Funds
1987	9987	Trust and Agency Funds
1989	9989	Others

(2) Operating Transfers.

Source (Transfer FROM)	Object (Transfer TO)	Fund
1991	9991	General Fund
1992	9992	Special Revenue Funds
1993	9993	Debt Service Funds
1994	9994	Capital Projects Funds
1995	9995	Enterprise Funds
1996	9996	Internal Service Funds
1997	9997	Trust and Agency Funds
1999	9999	Others

SECTION 385: ACCOUNTING FOR TRANSFERS

6. Special Form-Preparation Instructions. When transfers are recorded by use of a JOURNAL VOUCHER (SAFORM A-27) and by use of transaction codes 37 and 17, the following instructions must be followed:
- (a) Transfers between funds (that is, transfers that cross fund categories) require preparation of a separate JOURNAL VOUCHER form for recording in each fund. (See Illustrations #9 and #9A in this section.)
  - (b) Transfers between departments and/or expending agencies (that is, transfers that cross department and/or expending agency organizational lines) must be prepared by the transferring department or expending agency; the JOURNAL VOUCHER must also be accompanied by a memorandum or other documentation (such as a bill of collection) from the receiving department or expending agency reflecting the purpose of the transfer, and the appropriation symbol to which the transferred amount is to be credited.
7. Form Illustration. At the end of this section are illustrations, using filled-in forms, of the manner in which the coding instructions in the preceding sub-section 5 are applied in coding transfer transactions; the specific transfer transactions and forms used are as follows:
- (a) Approval is given on a REQUEST FOR TRANSFER OF APPROPRIATIONS form (SAFORM A-21) to transfer unneeded appropriation from one program to another program to cover unanticipated operating requirements, or shortages of the latter program (Illustration #1).
  - (b) Approval is given on an ALLOTMENT ADVICE (SAFORM A-15) to transfer the unneeded balance of a CIP appropriation of one City and County of Honolulu project to another (Illustration #2).
  - (c) In accordance with enabling legislation on a special economic support project, the Office of the Governor transfers \$360,000 by delegation of appropriation to the Department of Agriculture (Illustration #3).
  - (d) In accordance with appropriation acts covering collective bargaining pay raises, the Department of Budget and Finance transfers, to the Department of Regulatory Agencies, the funds required to pay the pay raises (Illustration #4).
  - (e) Approval is given on an ALLOTMENT ADVICE (SAFORM A-15) to change means of financing for a CIP appropriation from Capital Projects Funds (Bond Funds) to Special Revenue Funds; funds must also be transferred from the Highway Special Fund to the project account to fund the project (Illustration #5).
  - (f) An enacted session law requires the termination of an existing Special Revenue Fund at the University of Hawaii by transferring its remaining balance to the General Fund (Illustrations #6 and #6A).

SECTION 385: ACCOUNTING FOR TRANSFERS

- (g) In accordance with the program objective, the Department of Accounting and General Services transfers \$8,000 of its allotted insurance appropriation to the Storm Damage sub-account (Illustration #7).
- (h) In accordance with a routine general appropriations act, the Department of Health transfers \$50,000 of its allotted operating appropriations to the Department of Social Services and Housing (Illustration #8).
- (i) In accordance with the program objective, the Hilo Hospital transfers \$50,000 which represents its quarterly General Fund requirements to its Special Revenue Funds, as approved on their operational expenditure plan (Illustrations #9 and #9A).

STATE OF HAWAII

Accounting Manual

SECTION 385: ACCOUNTING FOR TRANSFERS

Illustration #1

STATE OF HAWAII  
**REQUEST FOR TRANSFER OF FUNDS**

Dept. No. \_\_\_\_\_  
B.F. No. 49  
Comptroller's No. 0000 47

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE: Date June 27, 1979  
Request is hereby made for the approval of the following transfer of funds:

DEPARTMENT Executive - Office of the Governor *George R. ...*  
Head of Department

LINE	UNIFORM ACCOUNTING CODE										OTHER INFORMATION	Amount	
	FUN	APP	SD	OBJECT	FUN	C	PROJ	FROM	TO				
A	44679	0230	999								PLAN, PROG DEV COORD OF SVCS FOR ELDERLY (GOV-602)	\$56,000	
B	44679	0150	999								OFFICE OF THE PUBLIC DEFENDER (GOV-821)		\$56,000

  

STATUS OF APPROPRIATION					
Expenditures to End of Previous Month	Requirements to End of Fiscal Year	Total Requirements Fiscal Year	Allocation Before Transfer	Transfer - From + To	Allocation After Transfer

  

RECOMMENDED FOR APPROVAL: APPROVED: DATE: JUL 10 1979 19

JUL 10 1979 *Devin K. ...* *Edward R. ...*  
Date Chief, Budget Planning and Management Director of Finance

INSTRUCTIONS: Prepare in triplicate, and submit all copies to Department of Budget and Finance. State fully the necessity for making this transfer on reverse side.

STATE ACCOUNTING FORM A-21  
JULY 1, 1973 (REVISED)

July 1, 1980



STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting  
Part 300 - 500: Expenditures

Page 385.08

SECTION 385: ACCOUNTING FOR TRANSFERS

Illustration #3

STATE OF HAWAII										
ALLOTMENT ADVICE								ADVICE NO. <u>139</u>	<small>8-13</small>	
TO: <u>The Honorable John Farias, Jr., Chairman</u>								DATE: <u>October 10,</u> 19 <u>79</u>		
<u>Department of Agriculture</u>								<small>14-17</small>		
<u>State of Hawaii</u>										
I HAVE THIS DAY APPROVED THE FOLLOWING ALLOTMENT FROM GENERAL FUND APPROPRIATION										
AUTHORIZED BY SECTION 3, ACT 82, SLH 1973, AS AMENDED BY ACT 78, SSLH 1977 AND										
ACT 56, SLH 1979 FOR THE PURPOSE INDICATED:										
FUND	UNIFORM ACCOUNTING CODE						RESTRICTION	ITEM	TITLE AND PURPOSE OF ALLOTMENT	AMOUNT
	TR	F	YR	APP	D	S/D				
18	19-20	21	22-23	24-26	27	28-30	31-34			44-54
A	45	G	73	401	Q	000	0000	Planning & Economic Development of Kauai-- (A)	(\$360,000) ✓	
B	45	G	73	806	A	000	0000	(A)	\$360,000 ✓	
C	53	G	73	806	A	000	0000	(A)	\$360,000 ✓	
Total Allotment - \$360,000										
Purpose: To finance loan for Kauai Task Force Project (Hawaiian Fruit Preserving Co., Ltd.)										
Note: The expenditure of the above funds is hereby delegated to the Department of Agriculture.										
11/2/79 K										
RECOMMENDED FOR APPROVAL:										
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p><u>Frank Skrivanek</u> Director of Planning &amp; Economic Development</p> <p><u>Edward R. Anderson</u> Director of Budget and Finance</p> </div> <div style="width: 45%; text-align: right;"> <p><u>Joseph P. ...</u> GOVERNOR, STATE OF HAWAII</p> </div> </div>										
STATE ACCOUNTING FORM A-15 JULY 1, 1974 (Revised)										

July 1, 1980



STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting  
Part 300 - 500: Expenditures

Page 385.10

SECTION 385: ACCOUNTING FOR TRANSFERS

Illustration #5

STATE OF HAWAII										
ALLOTMENT ADVICE										
								ADVICE NO. <u>57</u> 8-13		
TO: <u>The Honorable Ryokichi Higashionna, Director</u> <u>Department of Transportation</u> <u>State of Hawaii</u>								DATE: <u>August 3,</u> 19 <u>79</u> 14-17		
I HAVE THIS DAY APPROVED THE FOLLOWING ALLOTMENT FROM SPECIAL FUND APPROPRIATION										
AUTHORIZED BY SECTION 5, ACT 243, SLH 1978, FOR THE PURPOSE INDICATED:										
LINE NO.	UNIFORM ACCOUNTING CODE						RESTRICTION	ITEM	TITLE AND PURPOSE OF ALLOTMENT	AMOUNT
	TR	F	YR	APP	D	S D				
18	19-20	21	22-23	24-26	27	28-30	31-34			44-54
<u>CHANGE IN MEANS OF FINANCING</u>										
A	41	D	77	451	D	000	0000	C-73	Miscellaneous Improvements to Existing Intersections and Highway Facilities. Statewide miscellaneous improvements to existing intersections and highway facilities necessary for traffic safety. <span style="float: right;">✓ (D)</span>	(\$879) ✓ <i>Bond-9-11-79</i>
B	45	S	80	321	D	000	0000		Highway Special Funds <span style="float: right;">(B)</span>	(\$879)
C	45	S	77	454	L	000	0000	C-73	Miscellaneous Improvements to	(B) \$879
D	53	S	77	454	L	000	0000	C-73	Existing Intersections ... <span style="float: right;">(B)</span>	\$879 <i>u</i>
TOTAL ALLOTMENT - \$879										
Purpose: Additional funds to finance construction of safety improvements to Kauai Belt Road (Kauai Hardwoods vicinity).										
Note: This change in means of financing from G.O.B. reimbursable to Highway Special fund.										
RECOMMENDED FOR APPROVAL:										
<i>[Signature]</i>										
Director of Planning & Economic Development										
<i>[Signature]</i>										
Director of Budget and Finance										
					<i>[Signature]</i>					
					GOVERNOR, STATE OF HAWAII					
STATE ACCOUNTING FORM A-15 JULY 1, 1974 (Revised)										

July 1, 1980



STATE OF HAWAII  
Accounting Manual

Volume II: Budgetary Control Accounting  
Part 300 - 500: Expenditures

Page 385.12

SECTION 385: ACCOUNTING FOR TRANSFERS

Illustration #6A

STATE OF HAWAII																		
JOURNAL VOUCHER																		
Department No.: 0002										Comptroller No.: 6-13								
Department Date: 06-30-81										Comptroller Date: 06-30-81								
GENERAL FUND																		
S	UNIFORM ACCOUNTING CODE										SUBSIDIARY LEDGER AMOUNTS		GENERAL LEDGER AMOUNTS			EA		
	TR	P	YR	APP.	D	S/D	SOURCE OR OBJ.	PUNC.	L	PPOL.	✓	DEBIT	CREDIT	✓	A/C NO.		DEBIT	CREDIT
18	19-20-21	22-23	24-25	27	28-30	31-34	35-38	39	40-43	✓	44-54	44-54	✓	6-11	6-11	6-11	6-11	35-78
A	47	C	81	032	Z	000						159,294 10		1111 1911	159,294 10		159,294 10	

**EXPLANATION:** To record transfer due to termination of the Special Revenue Fund at the U. of H. per Act 000, SLH 1980. (See related Special Revenue Fund Journal Voucher No. 0001.)

**cc:** DAGS, UARBranch (original and one copy)  
Budget and Finance, Finance (one copy)  
Governmental Agency (one copy)

**DEPARTMENTAL CERTIFICATION:**  
\_\_\_\_\_  
HEAD OF DEPARTMENT

**COMPTROLLER APPROVAL:**  
\_\_\_\_\_  
COMPTROLLER

STATE ACCOUNTING FORM A-37  
JULY 1, 1977 (REVISED)

July 1, 1980

STATE OF HAWAII  
Accounting Manual

Volume II: Budgetary Control Accounting  
Part 300 - 500: Expenditures

Page 385.13

SECTION 385: ACCOUNTING FOR TRANSFERS

Illustration #7

STATE OF HAWAII																			
JOURNAL VOUCHER																			
Department No.: 0003										GENERAL FUND					Comptroller No.: 8-13				
Department Date: 06-25-81															Comptroller Date: 06-25-81				
LINE	UNIFORM ACCOUNTING CODE										SUBSIDIARY LEDGER AMOUNTS				GENERAL LEDGER AMOUNTS			OPTIONAL DEPARTMENT DATA	EA
	TR	F	YR.	APP.	D	S/O	Source of Est.	FUNC.	L	PROJ.	DEBIT	CREDIT	A/C NO.	DEBIT	CREDIT				
19-20	21	22-23	24-26	27	28-30	31-34	35-38	39	40-42	44-54	56-58								
A	54	G	81		017	M					8,000	00							
B	54	G	81		078	M						8,000	00						

**EXPLANATION:** To transfer allotment balance from DAGS "Fire and Other Casualties Fund" to the Kauai District Office "Storm Damage" account.

cc: DAGS, UARBranch (original)  
DAGS, Fiscal Office (one copy)

**DEPARTMENTAL CERTIFICATION:**

\_\_\_\_\_ HEAD OF DEPARTMENT

**COMPTROLLER APPROVAL:**

\_\_\_\_\_ COMPTROLLER

STATE ACCOUNTING FORM A-27  
JULY 1, 1977 (REVISED)

July 1, 1982

STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting  
 Part 300 - 500: Expenditures

SECTION 385: ACCOUNTING FOR TRANSFERS

Illustration #8

STATE OF HAWAII																						
JOURNAL VOUCHER																						
Department No.: 0004										Comptroller No.: 7-11												
Department Date: 10-01-82										Comptroller Date: 10-01-82												
UNIFORM ACCOUNTING CODE										SUBSIDIARY LEDGER AMOUNTS					GENERAL LEDGER AMOUNTS					OPTIONAL DEPARTMENT DATA		
1	2	3	4	5	6	7	8	9	10	DEBIT		CREDIT			✓	AC	DEBIT		CREDIT			KA
11	12	13	14	15	16	17	18	19	20	21-22	23	24	25	26	27	28	29	30	31	32	33	34
A	37	G	B1	229	H	000	9991			50,000	00				1925		50,000	00				
B	17	G	B1	229	K	000	1991					50,000	00		1575				50,000	00		

**EXPLANATION:** To record transfer of Health Payment Cost to the Department of Social Services and Housing, per the General Appropriations Act of 1980.

cc: DMS, UARBranch (original and one copy)  
 Health, Accounting (one copy)  
 Social Services, Accounting (one copy)

**DEPARTMENTAL CERTIFICATION:**

\_\_\_\_\_  
 HEAD OF DEPARTMENT

**COMPTROLLER APPROVAL:**

\_\_\_\_\_  
 COMPTROLLER

STATE ACCOUNTING FORM A-97  
 JULY 1, 1977 (REVISED)



STATE OF HAWAII

Accounting Manual

SECTION 385: ACCOUNTING FOR TRANSFERS

Illustration #9A

STATE OF HAWAII																					
JOURNAL VOUCHER																					
Department No.: 0006										Comptroller No.: 813											
Department Date: 01-14-83										SPECIAL FUND					Comptroller Date: 01-15-83						
S	UNIFORM ACCOUNTING CODE										SUBSIDIARY LEDGER AMOUNTS				GENERAL LEDGER AMOUNTS				OPTIONAL DEPARTMENT DATA	EA	
	YR	F	VR	APP.	D	S/D	SERIES OF OBJ.	FUNC.	L	PROJ.	DEBIT	CREDIT	A/C NO.	DEBIT	CREDIT	33-72					
10	11-20	21	22-23	24-26	27	28-30	31-34	35-38	39	40-42	00-00		00-00	00-00							
A	17	S	80	350	M	000	1991						2111 2575	50,000 00	00	50,000 00	00	50,000 00	00	Transferred from: G-80-050-M 50,000.00	

**EXPLANATION:** To record transfer from General Fund for the operation and maintenance of the Hilo Hospital. (See related General Fund JV 0005.)

**cc:** DAGS, UARBranch (original and one copy)  
Budget and Finance, Finance (one copy)  
Health, Accounting (one copy)

**DEPARTMENTAL CERTIFICATION:**  
\_\_\_\_\_  
HEAD OF DEPARTMENT

**COMPTROLLER APPROVAL:**  
\_\_\_\_\_  
COMPTROLLER

STATE ACCOUNTING FORM 8-87  
REV. 1-1977 (REVISED)