

SECTION 503: OVERVIEW OF EXPENDITURES

1. General Description. This section contains an overview of the expenditure processing procedures that are further described in the other sections of Part 300 - 500 of this Manual. The overview includes:
 - (a) Types of expenditures
 - (b) Request for payment
 - (c) Other processing requirements
 - (d) Recording of expenditures
 - (e) Reporting of expenditures
2. Types of Expenditures. All types of expenditures of the State are submitted by departments and agencies for payment by the State Comptroller. For purposes of description in this Accounting Manual, the types of expenditures can first be classified as to "regular" or "special"; those classified as "special" can then be further classified as to the specific type of expenditure, with a description of the particular requirements that apply to each type.
3. Request for Payment. Requests for payment of claims to the State are submitted by departments and agencies on SUMMARY WARRANT VOUCHER (SWV) forms that have been approved or accepted by the Comptroller. Among the more important requirements that must be met by these vouchers are the following:
 - (1) Every SWV must be properly approved for payment by the department head or his duly authorized representative.
 - (2) SWVs must be properly coded with the State's uniform accounting code.
 - (3) All SWVs (except those of agencies not under the pre-audit control of the Executive branch of the State government) must be properly supported by evidential documents that establish the propriety and legality of the claim.
4. Other Processing Requirements. Other processing requirements include the necessity for prompt payment of vendors' claims, submission and processing of priority vouchers, special considerations for processing non-governmental cost payments, and other requirements which may merit special consideration.

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5. Recording of Expenditures.

- (a) All approved SWV expenditure claims are initially recorded in the State's central accounting system through the REGISTER OF AUDITED CLAIMS.
- (b) Accumulations of monthly totals from the REGISTER OF AUDITED CLAIMS are posted to the GENERAL LEDGER.
- (c) All SWVs are also posted to the APPROPRIATION/ALLOTMENT LEDGER, which is a subsidiary of the GENERAL LEDGER and which is maintained for each departmental appropriation account by type of fund.

6. Reporting of Expenditures.

- (a) For departmental requirements, a quarterly APPROPRIATIONS AND EXPENDITURES REPORT, which is a summary of individual appropriation accounts by allotment category, is prepared by DAGS Accounting Division based on data accumulated by accounting machines in the State's APPROPRIATION/ALLOTMENT LEDGER.
- (b) Other reports, notably the State's Annual Financial Report, are prepared based on expenditure information gathered from the State's central accounting system records.