

STATE OF HAWAII

Accounting Manual

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

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SECTION 548: QUARTER-END AND YEAR-END PROCEDURES

1. Purpose. The purpose of this section is to establish deadlines for departments and expending agencies in submitting vouchers for expenditures which are chargeable to each of the first three quarters and for the last quarter or year-end period.
2. Scope. This section applies to all costs which have been incurred and not paid as of the applicable quarter-end or year-end, as appropriate.
3. Submission Deadlines. All departmental vouchers for expenditures which are applicable to each quarter of the fiscal year must be submitted to the Comptroller by the following dates:

<u>Quarter</u>	<u>Submission Date*</u>
1st Quarter (July - Sept.):	October 15
2nd Quarter (Oct. - Dec.):	January 15
3rd Quarter (Jan. - Mar.):	April 15
4th Quarter (Apr. - June) (Or Year-End Quarter as of June 30):	July 15

*If the scheduled submission date falls on a Saturday, the due date becomes the preceding Friday; if the scheduled submission date falls on a Sunday or a holiday, the due date becomes the next work day.