

STATE OF HAWAII

Accounting Manual

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

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SECTION 586: JOURNALIZING IN REGISTER OF AUDITED CLAIMS

1. General Description.

- (a) The REGISTER OF AUDITED CLAIMS, AGS FORM 13, is one of four categories of books of original entry (the others are REGISTER OF RECEIPTS, REGISTER OF CASH DISBURSEMENTS, and JOURNAL VOUCHERS) used in the State's accounting system.
- (b) Departmental claims are recorded from SUMMARY WARRANT VOUCHER (SWV) forms in the order of a control number assigned to the SWV forms after the Comptroller's examination.
- (c) A separate REGISTER OF AUDITED CLAIMS is maintained for the following funds:
 - (1) General Fund
 - (2) General Fund, 2nd Series (Welfare)
 - (3) Employment Security Administration Fund
 - (4) Legislature
 - (5) Special Funds
 - (6) Payroll Clearance Fund
 - (7) Unemployment Compensation Fund
 - (8) Bond Funds
 - (9) Trust and Agency Funds

2. Purpose. The purposes for journalizing SWVs in the REGISTER OF AUDITED CLAIMS are to:

- (a) Provide a SWV control record for all claims that have been approved for payment after examination by the Comptroller.
- (b) Classify governmental cost payments and non-governmental cost payments.
- (c) Facilitate summary postings to the GENERAL LEDGER control accounts.

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3. Scope. As stated in the above purpose, the REGISTER OF AUDITED CLAIMS provides a record of all SWV claims that have been approved after examination by the Comptroller.
4. Prepared By. DAGS Accounting Division, Uniform Accounting and Reporting Branch.
5. Recording of SWV Claims.
 - (a) All SWV claims approved for payment by the Comptroller are journalized in the REGISTER OF AUDITED CLAIMS through the use of a bookkeeping machine.
 - (b) Claims include expenditure transaction codes 21 through 27, 37, and 39.
 - (c) Entry to the REGISTER OF AUDITED CLAIMS is determined by the Uniform Accounting Code summarized and recorded on the SWV.
 - (d) Columnar entries are manually summarized on the last page for each month's transactions, and the following actions are taken:
 - (1) The summarized GENERAL LEDGER accounts are recorded on JOURNAL VOUCHERS, SAFORM A-27 and posted to the GENERAL LEDGER.
 - (2) The summarized refunds are posted to SOURCE OF RECEIPT LEDGERS by the following accounts:
 - Account 555, Estimated Revenues Realized by department and by source code.
 - Account 556, Estimated Non-Revenues Realized by department and source code.
 - Account 565, Estimated Appropriated Revenues Realized by appropriation, by department, and by source code.
 - Account 566, Estimated Appropriated Non-Revenues Realized by appropriation, by department, and by source code.