

SECTION 610: GENERAL DESCRIPTION OF DISBURSEMENTS

1. Purpose. The purposes of disbursements accounting and related activities in the central accounting system are to issue State Treasury WARRANTS under proper controls and production processes, to maintain adequate records of all disbursements, and to provide financial information from these records.
2. Scope.
  - (a) The disbursement procedures described in this and the following sections cover some of the various types of WARRANT production processes which require special attention, the various kinds of adjustments required in processing WARRANTS, and the manner in which these disbursements are recorded and reported.
  - (b) These disbursement sections do not cover disbursements made directly by the Legislature and other exceptions allowed in Section 40-51, Hawaii Revised Statutes.
3. Responsibilities
  - (a) Electronic Data Processing Division (EDP Division), Department of Budget and Finance (B&F).
    - (1) Prints all State WARRANTS based on SUMMARY WARRANT VOUCHERS submitted by departments and approved by DAGS Accounting Division.
    - (2) Along with the WARRANTS, prints various WARRANT records for departments, DAGS Accounting Division, and B&F's Finance Division, as applicable.
  - (b) DAGS Accounting Division.
    - (1) Verifies and maintains control records of WARRANTS.
    - (2) Prints Comptroller's signature on WARRANTS, encloses WARRANTS in envelopes, and processes WARRANTS for delivery to payees.
    - (3) Makes various WARRANT adjustments during the fiscal year, determines and records escheated WARRANTS at the end of the fiscal year, and prepares appropriate documents for posting to central accounting records.
    - (4) Records disbursements in the central accounting records of the State.

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- (5) Reports all disbursements to departments and agencies in accordance with the State's central accounting system, prepares supporting data for the State's Annual Financial Report, and prepares and reports other disbursement data, as required.
- (c) Departments and Agencies. Departments and agencies are responsible for clearing and reporting any WARRANT adjustment with payees and DAGS Accounting Division, as it affects their individual department or agency. Also, supporting documents for all disbursement transactions need to be properly recorded and reported.