

SECTION 821: FUNDS NOT DEPOSITED IN THE STATE TREASURY

1. General Description. This section describes the purpose, scope, and reporting requirements for "All state officers, departments, boards, bureaus, commissions, or agencies collecting or receiving any moneys not required by law to be deposited in the state treasury..." in accordance with Section 40-81 of the Hawaii Revised Statutes (HRS) and any other specific requirement such as that imposed on the University of Hawaii under Section 304-8, HRS.
2. Purpose. The purposes for reporting State funds not deposited in the State treasury are as follows:
 - (a) To conform to requirements of State law and the State Comptroller's rules and regulations.
 - (b) To obtain data for reconciling these accounts at the end of each fiscal year for reporting these funds in the financial statements of the Annual Financial Report of the State of Hawaii.
3. Scope. Section 40-81, HRS as referred to in the above "General Description" requires the reporting of "...any moneys not required by law to be deposited in the state treasury...."
4. Reporting Requirements. In order to fulfill the legislative intent of the law as well as the information requirements for financial statement presentation, the following documents must be received by the Comptroller by the fifteenth day after the end of each quarter:
 - (a) Report of Funds Not Deposited in the State Treasury. The report must contain these information:
 - Title of subvention, grant, or other account.
 - Beginning balance of funds at _____
(Month-Day-Year)
 - Amount received during the period by source of receipt.
 - Amount expended during the period by object of expenditure.
 - Amount transferred between funds held outside the State treasury during the period.
 - Ending balance of funds at _____
(Month-Day-Year)
 - (b) Journal Voucher. The Journal Voucher, SAFORM A-27, must reflect the financial activities contained in the report of funds not deposited in the State treasury.

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5. Sample Illustration of Documents. A sample illustration of the required report is presented on Page 821.03, and the related Journal Voucher, SAFORM A-27, on Page 821.04.

6. Rules and Regulations. To the extent that rules and regulations issued under Section 40-81, HRS further particularize reporting requirements relating to funds not deposited in the State Treasury, compliance with such rules and regulations should be reflected in the reports submitted under this section.

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STATE OF HAWAII
REPORT OF FUNDS NOT DEPOSITED IN THE STATE TREASURY
HEALTH
(Department)Reporting Period: March 31, 1984
(Quarter or Year-End Date)

	Beginning Bal. <u>1/1/84</u>	Receipts		Expenditures		Transfers Amount	Ending Bal. <u>3/31/84</u>
		Code	Amount	Code	Amount		
Oahu Hospital's Patients Trust Funds	\$55,570.59	1710	\$41,459.66	5121	\$36,566.34	\$ -	\$52,924.71
				5339	<u>7,539.20</u>		
TOTAL	<u>\$55,570.59</u>		<u>\$41,459.66</u>		<u>\$44,105.54</u>	<u>\$ -</u>	<u>\$52,924.71</u>

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STATE OF HAWAII
JOURNAL VOUCHER

SAMPLE

Department No: _____
XXXXXXXX XX

Comptroller No: _____
XXXXXXXXXX

Department Desc: _____

Comptroller Date: _____
MM/DD/YY

TRUST

SFY	FC	F	YE	APP	D	ALLOT CDE	SOURCE/ OBJECT	COST CENTER	PROJECT		DEPT ACT	G/L ACCT	SA ACCT	AMOUNT	OPTIONAL DEPARTMENTAL DATA	REMARKS
									NUMBER	PN						
LS	LS	LS	LS	LS	LS	LS	LS	LS	LS	LS	LS	LS	LS	LS	LS	LS
01	393	T	84	999	H								41,45966			
02	011	T	84	999	H		1710						41,45966			
03	193	T	84	999	H								44,10354			
04	346	T	84	999	H		5121						36,56034			
05	846	T	84	999	H		5339						7,53920			

EXPLANATION: To record Oahu Hospital's Patients Trust Funds not deposited in the State Treasury for the quarter ended 3-31-84.

T-84-999-H Balance, 3-31-84
\$52,924.71

cc: Health

DEPARTMENTAL CERTIFICATION:

HEAD OF DEPARTMENT

COMPTROLLER APPROVAL:

COMPTROLLER