

STATE OF HAWAII
Accounting Manual

Volume III

Part 800: Appendix - Explanations and Related Sample Reports

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SECTION 853: EXPENDITURE REPORT FOR PERSONAL SERVICES

Purpose:

This report (Report No. PRE321) provides the departments with their total expenditures for personal services by appropriation codes.

Frequency:

Generated each payroll period.

Distribution:

Copy #1 - To Uniform Accounting and Reporting Branch, DAGS.

Copy #2 - To the departments.

Copy #3 - To the departments.

Organization of Report:

The report consists of two sections:

1. The Detail Section, which reflects expenditures for personal services by appropriation code.
2. The Total Summary Section, which reflects the combined department totals for the State.

The sequence of the report is:

1. Department code (skips to a new page whenever the department code changes).
2. Encumbrance code.
3. Appropriation code.

September 1, 1973

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SECTION 853: EXPENDITURE REPORT FOR PERSONAL SERVICES

ITEM NO.	DATA	DATA DESCRIPTION
<u>(DETAIL SECTION)</u>		
①		The code and title of the department.
②	ENC	The encumbrance code. The letter "A" indicates that the appropriation for the expenditure for personal services was encumbered.
③	F-SYM-D	The appropriation code. Expenditures for personal services are grouped by appropriation code.
④	CURRENT EXPENDITURES	The expenditures resulting from the current payroll period's activity.
④a	NON-IMPOSED	The employer's share of contribution for appropriation codes not assessed. This amount is computed to show what the employer's share of contribution would have been if the payroll expenditure for an appropriation was in fact assessed. (NOTE: For informational purposes only.)
④b	IMPOSED	The employer's share of contribution for appropriation codes assessed.
④c	PAYROLL	The amount of payroll processed and paid via the computerized payroll system.
④d	TOTAL EXPENDITURES	The crossfooted sum of the IMPOSED (Item ④b) and PAYROLL (Item ④c) amounts.
⑤	TO-DATE EXPENDITURES	The cumulative calendar year-to-date expenditures.

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SECTION 853: EXPENDITURE REPORT FOR PERSONAL SERVICES

ITEM NO.	DATA	DATA DESCRIPTION
(5a)	NON-IMPOSED	The year-to-date employer's share of contribution for the non-assessed appropriation codes.
(5b)	IMPOSED	The year-to-date employer's share of contribution for the assessed appropriation codes.
(5c)	PAYROLL	The year-to-date payroll processed and paid via the computerized payroll system.
(5d)	ADJUSTMENTS	Reserved for future use.
(5e)	TOTAL EXPENDITURES	The crossfooted sum of the IMPOSED (Item (5b)), PAYROLL (Item (5c)), and ADJUSTMENTS (Item (5d)) amounts.
(6)		The totals after each type of fund.
(7)	REGULAR	The non-encumbered totals for a department.
(8)	ENCUMBERED	The encumbered totals for a department. This heading will be reflected only if there are encumbered amounts.
(9)	DEPT TOT	The combined totals of REGULAR (Item (7)) and ENCUMBERED (Item (8)).
	<u>(TOTAL SUMMARY SECTION)</u>	
(1)	STATE TOT	The combined department totals for the State.

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EXHIBIT A: SAMPLE REPORT KEYED TO EXPLANATION OF REPORT NO. PRE321
(Detail Section)

STATE OF HAWAII										
EXPENDITURE REPORT FOR PERSONAL SERVICES - FDR FISCAL 1971-72										
AS OF MAY 31, 1972										
K- SOCIAL SERVICES										
REPORT NO. PRE321										
PAGE 1										
ENC F-SYM-D CURRENT EXPENDITURES TO-DATE EXPENDITURES										
ENC F-SYM-D	ASSESSMENT			PAYROLL	TOTAL EXPENDITURES	ASSESSMENT			ADJUSTMENTS	TOTAL EXPENDITURES
	NON-IMPOSED	IMPOSED				* NON-IMPOSED	IMPOSED			
G-020-K	453.31		2827.00	2827.00	453.31		2827.00		2827.00	
G-021-K	4667.14		25882.97	25882.97	4667.14		25882.97		25882.97	
G-029-K	627.40		3480.50	3480.50	627.40		3480.50		3480.50	
G-030-K	156.64		844.50	844.50	156.64		844.50		844.50	
G-031-K	9760.57		52835.25	52835.25	9760.57		52835.25		52835.25	
G-036-K	631.10		3630.79	3630.79	631.10		3630.79		3630.79	
G-041-K	2022.95		10561.83	10561.83	2022.95		10561.83		10561.83	
G-051-K	1354.08		7273.17	7273.17	1354.08		7273.17		7273.17	
G-061-K	1439.43		7621.89	7621.89	1439.43		7621.89		7621.89	
G-072-K	63.90		354.50	354.50	63.90		354.50		354.50	
(6)	21176.52 *		115312.40 *	115312.40 *	21176.52 *		115312.40 *		115312.40	
S-317-K	314.40		1692.00	1692.00	314.40		1692.00		1692.00	
	314.40 *		1692.00 *	1692.00 *	314.40 *		1692.00 *		1692.00	
W-001-K		4999.78	28918.67	33918.45		4999.78	28918.67		33918.45	
W-002-K		2201.78	12664.83	14866.61		2201.78	12664.83		14866.61	
W-003-K		16823.08	93874.43	110697.51		16823.08	93874.43		110697.51	
W-004-K		3089.21	16963.48	20052.69		3089.21	16963.48		20052.69	
W-005-K		1590.15	8879.49	10469.64		1590.15	8879.49		10469.64	
W-006-K		1167.50	6417.76	7585.26		1167.50	6417.76		7585.26	
W-007-K		2102.16	12296.05	14398.21		2102.16	12296.05		14398.21	
W-072-K	42.48		228.50	228.50	42.48		228.50		228.50	
W-216-K	424.17		2402.00	2402.00	424.17		2402.00		2402.00	
	466.65 *	31973.66 *	182645.21 *	214618.87 *	466.65 *	31973.66 *	182645.21 *		214618.87	
(7) REGULAR	21957.57 *	31973.66 *	299649.61 *	331623.27 *	21957.57 *	31973.66 *	299649.61 *		331623.27	
(8) ENCUMBERED										
(9) DEPT TOT	21957.57	31973.66	299649.61	331623.27	21957.57	31973.66	299649.61		331623.27	

