SECTION 130: AUTHORITIES AND RESPONSIBILITIES

1. General Description. The responsibilities associated with the budgetary control accounting function are described mainly in Chapters 37 and 40 of the HAWAII REVISED STATUTES (HRS), which generally serve as the main source of legal authority. The principle organizations having these responsibilities are the Department of Budget and Finance (B&F), Department of Accounting and General Services (DAGS), and the various State departments and agencies. A broad description of each organization's statutory responsibilities as they relate to the budgetary control accounting function follows in this section. More detailed descriptions of the principle organizations' statutory responsibilities, as well as specific references to sections in the HRS, are presented in subsequent sections of this volume.

2. Department of Budget and Finance. The Director of Finance, head of this department, has the following broad statutory responsibilities:

   (a) Budgetary Process. Preparation and execution of the State's biennium budget.

   (b) Appropriation/Allotment Control. Control of, through the allotment process, appropriations authorized by the State Legislature.

   (c) State Funds. Custody of State funds.

   (d) Electronic Data Processing. Control and maintenance of a statewide integrated data processing system.

3. Department of Accounting and General Services. The Comptroller, head of this department, has the following broad statutory responsibilities:

   (a) General Accountant. Complete supervision of all State accounts.

   (b) Accounting and Reporting System. Control and maintenance of the State's accounting and reporting system, including making changes and modifications as required to the system.

   (c) Internal Control Systems. Enforcing the use of adequate systems of internal control by the departments and agencies.

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(d) Funds Control. Enforcing compliance with the amount and purpose limitations applicable to the allotment of appropriations and the expenditure (and obligation) of allotments.

(e) Reporting. Preparation of the annual financial report and other more frequent financial reports, and the requesting of the departments and agencies to provide information as may be required to prepare such reports.

(f) Forms. Control and approval of all statewide accounting forms.

4. Departments and Agencies. Generally, the various departments and agencies are responsible for complying with the policies and procedures relating to budgetary control accounting, as established by B&F and DAGS in order to fulfill their statutory responsibilities.