

STATE OF HAWAII

Accounting Manual

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

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SECTION 593: APPROPRIATIONS AND EXPENDITURES REPORT

1. Purpose. This report reflects the fund status of each appropriation and allotment category for each quarter and for the fiscal year (last quarter report), and provides expending agencies with a means to balance their departmental records to the State's central accounting system records.
2. Prepared By. This report is prepared by DAGS Accounting Division, Uniform Accounting and Reporting Branch, through use of its bookkeeping machines.
3. Frequency. Quarterly.
4. Distribution.
 - (a) Copy #1 - DAGS Accounting Division.
 - (b) Copy #2 - Departments.
 - (c) Copy #3 - Department of Budget and Finance.
5. Organization of Report. A separate report is prepared for each fund code within each department in the following manner:
 - (a) By appropriation symbol
 - (b) By the following categories:
 - (1) Appropriation
 - (2) Allotment Categories
 - "10 - Payroll"
 - "20 - Others"

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SECTION 593: APPROPRIATIONS AND EXPENDITURES REPORT

ITEM NO.	DATA AND DATA EXPLANATIONS
①	(Blank) - The title of the report (APPROPRIATIONS AND EXPENDITURES REPORT) is not printed.
②	(Blank) - For each department's report, the departmental alpha code is written in by DAGS Accounting Division. The example shown is "A" for the Department of Agriculture.
③	ACC'T NO - The account number column includes the following information: - a "G 010 A" - The appropriation symbol, omitting the year code. - b "78,010 APPROP" - The line item represents appropriation authorized and/or appropriated receipts received and related balances. - c "78,010 10-PAYROLL" - The line item represents "payroll" allotment, expenditures, and related balances. - d "78,010 20-OTHERS" - The line item represents "other than payroll" allotment, expenditures, and related balances.
④	TITLE - The title of the appropriation.
⑤	BEGINNING BALANCE - The balance of an appropriation at the beginning of the fiscal year; applicable only to continuing appropriations.
⑥	APPR'N/RECEIPTS - The total amount of appropriations authorized and/or appropriated receipts received in the current fiscal year.
⑦	TRANSFER/OTHER CR - The net amount of transfers or other credits during the fiscal year.
⑧	EXPENDITURE - The total net amount that has been expended to date of report.
⑨	LAPSES - The amount of the appropriation lapsed during the fiscal year.
⑩	BALANCES/APPROPRIATION - The balance of the appropriation at the end of the quarter or fiscal year (last quarter).

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SECTION 593: APPROPRIATIONS AND EXPENDITURES REPORT

ITEM NO.	DATA AND DATA EXPLANATIONS
(11)	BALANCES/ALLOTMENT - The balance of the allotment at the end of the quarter or fiscal year (last quarter).
(12)	ENC CONTR - The amount of outstanding contract encumbrance at the end of the reporting period.
(13)	CLAIMS - The total amount of outstanding purchase orders and other claims-type encumbrances at the end of the reporting period.

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SECTION 593: APPROPRIATIONS AND EXPENDITURES REPORT

① ②	③ ACCT NO	④ TITLE	⑤ BEGINNING BALANCE	⑥ APPROPRIATION RECEIPTS	⑦ TRANSFER/ OTHER CR	⑧ EXPENDITURE	⑨ LAPSES	⑩ BALANCES APPROPRIATION	⑪ ALLOTMENT	⑫ ENC CONTR - CLAIMS
⑥	G 010 A	TESTING AND CERTIFICATION OF CONSUMER GOODS								
⑦	72,010 APPROP		444,339.00	433,258.14-			11,100.86-			380.00
⑧	72,010 10-PAYROLL			405,299.94		404,919.94-				2,734.79
⑨	72,010 20-OTHERS			23,583.20		20,788.41-				
⑩	G 012 A	WEIGHTS AND MEASURES								
⑪	72,012 APPROP		310,207.00	309,169.23-			1,037.77-			245.00
⑫	72,012 10-PAYROLL			287,078.54		286,833.54-				2,163.51
⑬	72,012 20-OTHERS			37,169.69		33,006.18-				
⑭	G 046 A	PESTICIDES								
⑮	72,046 APPROP		108,442.00	104,115.99-			326.01-			335.00
⑯	72,046 10-PAYROLL			103,274.95		102,939.95-				196.26
⑰	72,046 20-OTHERS			23,044.04		22,847.78-				
⑱	G 103 A	PRICE AND PRODUCTION CONTROLS FOR AGR								
⑲	72,103 APPROP		149,455.00	146,443.84-			3,011.16-			
⑳	72,103 10-PAYROLL			128,181.48		128,181.48-				518.02
㉑	72,103 20-OTHERS			18,262.36		17,744.34-				
㉒	G 121 A	PLANT QUARANTINE								
㉓	72,121 APPROP		669,371.00	667,496.78-			1,874.22-			1,345.00
㉔	72,121 10-PAYROLL			650,969.78		649,624.78-				8,678.74
㉕	72,121 20-OTHERS			45,778.00		37,099.26-				
㉖	G 122 A	PLANT PEST CONTROL								
㉗	72,122 APPROP		596,486.00	590,098.26-			6,387.74-			800.00
㉘	72,122 10-PAYROLL			535,576.96		534,776.96-				14,659.81
㉙	72,122 20-OTHERS			82,457.30		67,797.49-				
㉚	G 131 A	ANIMAL QUARANTINE								
㉛	72,131 APPROP		673,701.00	657,870.37-			15,830.63-			6,820.00
㉜	72,131 10-PAYROLL			504,094.66		497,274.66-				11,923.36
㉝	72,131 20-OTHERS			187,273.71		175,350.35-				
㉞	G 132 A	ANIMAL DISEASE CONTROL								
㉟	72,132 APPROP		518,743.00	511,598.72-			7,144.28-			535.00
㊱	72,132 10-PAYROLL			380,132.45		379,537.45-				3,370.85
㊲	72,132 20-OTHERS			68,891.27		65,520.42-				
㊳	G 151 A	DISTRIBUTION SYSTEMS IMPROVEMENT FOR AGR								
㊴	72,151 APPROP		702,220.00	615,484.08-			86,535.92-			2,030.00
㊵	72,151 10-PAYROLL			571,943.89		569,913.89-				1,290.10
㊶	72,151 20-OTHERS			51,099.19		49,819.09-				
㊷	G 170 A	MASTER PLAN FOR DIVERSIFIED AGR INDUSTRY								
㊸	72,170 APPROP		115,000.00				115,000.00-			
㊹	G 171 A	HSPA - EXPERIMENT STATION RESEARCH PROGRAMS								
㊺	72,171 APPROP		500,000.00				500,000.00-			
㊻	G 172 A	AGRICULTURAL COOPERATIVES AND ASSOCIATIONS								
㊼	72,172 APPROP		50,000.00				50,000.00-			
㊽	G 173 A	RESEARCH ON NEW PESTICIDES FOR PAPAYA								
㊾	72,173 APPROP		15,000.00				15,000.00-			
㊿	G 174 A	PAN PACIFIC AGRICULTURAL CONFERENCE								
1	72,174 APPROP		30,000.00				30,000.00-			
2	G 175 A	CONTINUATION OF YOUNG FARMERS PROGRAM								
3	72,175 APPROP		50,000.00	50,000.00-		50,000.00-				
4	72,175 20-OTHERS									

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