

STATE OF HAWAII

Accounting Manual

VOLUME II - BUDGETARY CONTROL ACCOUNTING

Table of Contents

<u>Part</u>	<u>Section</u>	<u>Title</u>	<u>Page No.</u>
100		Introduction	
	110	Purpose.....	110.01
	120	Scope.....	120.01
	130	Authorities and Responsibilities.....	130.01
	140	General Description of Budgetary Control Accounting.....	140.01
	150	Overview of the Accounting Activities in the Central Accounting System.....	150.01
	160	Overview Flowchart of Accounting Activities in the Central Accounting System.....	160.01
	170	General Procedures.....	170.01
	172	Error Corrections and Adjustments, Journal Voucher, SAFORM A-27.....	172.01
	180	Computer Requirements for Computer-Based Portions of the Accounting System.....	180.01
	181	Control Procedures.....	181.01
	182	Batch Submission Sheet, EDP FORM C-100.....	182.01
	183	Batch Control, SAFORM A-41.....	183.01
	184	Daily Control, SAFORM A-42.....	184.01
	185	Daily Control Report, REPORT 010.....	185.01
	186	Error List, REPORT 020.....	186.01
200		Receipts	
	210	General Description.....	210.01
	215	Overview.....	215.01
	220	Terminology and Classification of Receipts.....	220.01
		Estimated Receipts Process	
	235	Establishment of Estimates.....	235.01
	240	Monitoring of Collections Against Estimates....	240.01
	250	Collection and Depositing Procedures.....	250.01
	252	Treasury Deposit Receipt, SAFORM B-13.....	252.01
	253	Treasury Deposit Receipt (Continuation), SAFORM B-14.....	253.01
	260	General Description of Receipt Adjustments.....	260.01

STATE OF HAWAII
Accounting Manual
VOLUME II - BUDGETARY CONTROL ACCOUNTING

Table of Contents

<u>Part</u>	<u>Section</u>	<u>Title</u>	<u>Page No.</u>
200		Receipts (cont'd.)	
		Recording of Receipts	
	271	Journalizing in Register of Receipts.....	271.01
	273	Posting to Appropriation/Allotment Ledger and Trust Fund Ledger.....	273.01
	275	Posting to Source of Receipt Ledger.....	275.01
	277	Posting to General Ledger.....	277.01
		Reporting Receipts	
	281	Source of Receipt Ledger, REPORT 070.....	281.01
	282	Source of Receipt Ledger Status, REPORT 075....	282.01
	283	Annual Comparison of Receipts by Source, REPORT 150.....	283.01
	284	Comparison of Receipts by Source, REPORT 151...	284.01
300 to 500		Expenditures	
		Budgeting of Appropriations and Allotments	
	320	General Description of Appropriations and Allotments.....	320.01
	321	Overview.....	321.01
	323	Types of Appropriations and Allotments.....	323.01
		Appropriation Process	
	330	Establishment of Appropriations.....	330.01
	340	Appropriation Warrant, SAFORM A-01.....	340.01
		Allotment Process	
	350	Establishment of Allotments.....	350.01
	355	Request for Allotment/Allotment Advice, SAFORM A-19.....	355.01
	356	Allotment Advice, SAFORM A-15.....	356.01
	360	Monitoring Charges Against Allotments.....	360.01
	370	General Description of Appropriation and Allotment Adjustments.....	370.01
	375	Unrequired Appropriations to be Lapsed, SAFORM A-08.....	375.01
	376	Request for Transfer of Funds, SAFORM A-21..	376.01
		Recording of Appropriations and Allotments	
	380	Posting to Appropriation/Allotment Ledger...	380.01
	381	Posting to General Ledger.....	381.01
	385	Accounting for Transfers.....	385.01

STATE OF HAWAII
Accounting Manual
Volume II - BUDGETARY CONTROL ACCOUNTING
Table of Contents

<u>Part</u>	<u>Section</u>	<u>Title</u>	<u>Page No.</u>
300 to 500		Expenditures	
		Accounting for Encumbrances	
	410	General Description.....	410.01
	421	Overview.....	421.01
		Contract Encumbrance Process	
	430	Types of Contracts.....	430.01
	435	Contract Requirements.....	435.01
	436	Tax Clearance Certificate Requirements.....	436.01
	437	Peak Traffic Hours Provisions.....	437.01
	440	Certification of Contracts.....	440.01
		Claims Encumbrances	
	450	Claims Encumbrances - General.....	450.01
	465	Requisition & Purchase Order, SAFORM C-03.....	465.01
	466	Encumbrance Advice, SAFORM C-06.....	466.01
	470	Encumbrance Policy and Procedure.....	470.01
	475	General Description of Encumbrance Adjustments	475.01
	476	Unrequired Contract Encumbrance Advice, SAFORM C-07.....	476.01
		Recording of Encumbrances	
	480	Posting Encumbrances to Contract Ledger.....	480.01
	481	Posting Encumbrances to Appropriation/ Allotment Ledger.....	481.01
	482	Posting Encumbrances to General Ledger.....	482.01
		Reporting Encumbrances	
	490	Outstanding Encumbrances Excluding Contract Encumbrances, REPORT 130.....	490.01
	491	Encumbrance Register, REPORT 132.....	491.01
	492	Encumbrance Status, REPORT 135.....	492.01
	501	General Description of Expenditures.....	501.01
	503	Overview of Expenditures.....	503.01
	520	Types of Expenditures.....	520.01
	524	Travel Rules.....	524.01
	525	Personal Automobile Mileage Voucher, SAFORM C-33.....	525.01
	528	Workers' Compensation Payments.....	528.01
	531	Expenditures for Meals.....	531.01
	532	Expenditures for Coffee-Type Refreshments.....	532.01
	533	Expenditures for Leis.....	533.01

STATE OF HAWAII
Accounting Manual
Volume II - BUDGETARY CONTROL ACCOUNTING

Table of Contents

<u>Part</u>	<u>Section</u>	<u>Title</u>	<u>Page No.</u>
300 to 500		Expenditures	
		Request for Payment	
	548	Quarter-End and Year-End Procedures.....	548.01
	550	Summary Warrant Voucher - General.....	550.01
	552	Payment Coding Input - Vendor Code, SAFORM C-12.	552.01
	553	Payment Coding Input - Vendor Name and Address, SAFORM C-13.....	553.01
	554	Summary Warrant Voucher (Computer), SAFORM C-10.	554.01
	555	Summary Warrant Voucher - Manual, SAFORM C-08...	555.01
	558	Comptroller's Warrant Listing, REPORT 100.....	558.01
	559	Warrant Number Listing by Department, REPORT 106	559.01
		Other Processing Requirements	
	563	Prompt Payment of Vendors' Claims.....	563.01
	564	Priority Vouchers.....	564.01
	568	Non-Governmental Cost Payments.....	568.01
	569	Summary Warrant Vouchers Payable to State Director of Finance.....	569.01
	570	Levies and Warrants of Distraints.....	570.01
	575	Sort Sequence.....	575.01
	582	Expenditure Adjustments.....	582.01
	583	Audit Correction Slip.....	583.01

STATE OF HAWAII
Accounting Manual
VOLUME II - BUDGETARY CONTROL ACCOUNTING

Table of Contents

<u>Part</u>	<u>Section</u>	<u>Title</u>	<u>Page No.</u>
300 to 500		Expenditures (cont'd.)	
		Recording of Expenditures	
	586	Journalizing in Register of Audited Claims..	586.01
	587	Posting Expenditures to Appropriation/ Allotment Ledger.....	587.01
	588	Posting Expenditures to General Ledger.....	588.01
		Reporting of Expenditures	
	593	Appropriations and Expenditures Report.....	593.01
600		Disbursements	
	610	General Description of Disbursements.....	610.01
	611	Overview of Disbursements.....	611.01
	620	Warrant Production and Processing.....	620.01
	630	Warrant Adjustments.....	630.01
	632	Stop Payments of Warrants.....	632.01
	633	Stop Payment Notice (Form).....	633.01
	634	Bond for Lost Warrant (Form).....	634.01
	635	Escheated Warrants.....	635.01
	636	Forged Warrants.....	636.01
	637	Affidavit Relative to Alleged Wrong Payment of State of Hawaii Warrant (Form).....	637.01
	638	Loss of Treasury Warrant.....	638.01
	639	Claim for Lost Treasury Warrant, SAFORM C-47...	639.01
	641	Warrants Cancelled, SAFORM C-53.....	641.01
	642	Treasury Warrant Non-Receipt Notice, SAFORM C-50.....	642.01
		Recording of Disbursements	
	652	Journalizing in Register of Cash Disbursements.....	652.01
	654	Posting Disbursement to General Ledger.....	654.01
		Reporting of Disbursements	
	672	Warrant Number Listing by Department, REPORT 106.....	672.01
	673	Department Warrants Issued Register, REPORT 111.....	673.01

STATE OF HAWAII
Accounting Manual
VOLUME II - BUDGETARY CONTROL ACCOUNTING

Table of Contents

<u>Part</u>	<u>Section</u>	<u>Title</u>	<u>Page No.</u>
800		Other Procedures	
	821	Funds Not Deposited in the State Treasury.....	821.01
	823	Petty Cash Funds -- Rules.....	823.01
	824	Petty Cash Funds -- Policy.....	824.01
	825	Cash Over and Short.....	825.01
	827	Claims for Escheated Warrants.....	827.01
	828	Claim for Escheated Warrant, SAFORM C-51.....	828.01
	832	Application for Treasury Investments, SAFORM A-30.....	832.01
900		Appendix	
	950	Travel Rules.....	950.01