

DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

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Rules Repealing Rules Governing the
Reporting of Funds Not Deposited in the State Treasury
and Adopting Chapter 12 of
Title 3, Administrative Rules

SUMMARY

1. "Rules Governing the Reporting of Funds Not Deposited in the State Treasury" are repealed.

2. Chapter 12 of Title 3, Administrative Rules entitled "Rules Governing the Reporting of Funds Not Deposited in the State Treasury" are adopted.

"Rules Governing the Reporting of Funds Not Deposited
in the State Treasury" REPEALED [MARCH 30, 1981]

TITLE 3
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

CHAPTER 12

RULES GOVERNING THE
REPORTING OF FUNDS NOT DEPOSITED IN THE STATE TREASURY

- §3-12-1 Purpose and applicability
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Historical Note: Chapter 12 of Title 3 is based substantially upon Rules Governing the Reporting of Funds Not Deposited in the State Treasury, [Eff. 11/18/79; R MARCH 30, 1981]

§3-12-1 Purpose and applicability. (a) The purpose of these rules is to provide uniform application of the Hawaii Revised Statutes, as they relate to the reporting of any moneys not required by law to be deposited in the state treasury.

(b) These rules shall be applicable to 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. [Eff. MARCH 30, 1981] (Auth: HRS §40-31) (Imp: HRS §40-81)

§3-12-2 Definitions. As used in these rules, unless the context specifically indicates otherwise, the following definitions apply:

"Account" shall mean the entity of special moneys, with a discount or unique identification, that is being reported on. (Examples of an account may be in the form of a particular program, a particular grant, or a particular fund category.)

"Comptroller" means the comptroller of the State of Hawaii or a duly authorized designee.

"Special Moneys" means any state moneys not required by law to be deposited in the state treasury. (An example is the University of Hawaii's Agricultural Extension grant from the Federal government, which moneys are held by the University of Hawaii outside the state treasury, under authority of §304-8, Hawaii Revised Statutes.)

"State" means the State of Hawaii.

"State agency" includes any officer, department, board, bureau, commission, or agency of the State of Hawaii.

"State moneys" means all those moneys collected or received by a state agency whether or not such moneys are required by law to be deposited in the state treasury. "State moneys" shall include:

- (1) Moneys that come into the physical possession of a state agency over which the agency has legal responsibility for proper custodianship, accounting, and reporting. (Examples of moneys that are state moneys are the cash collected for student activity fees at public schools or cash collected by the PTA for extracurricular activities at public schools.)
- (2) Other moneys budgeted by the State in a manner indicating responsibility on the part of the State for the accountability of the moneys, although the moneys are not physically in the possession of the State. (An example is moneys budgeted by the State for in-kind services by the U.S. Geological Survey under the State's water and land development program.) [Eff. MARCH 30, 1981] (Auth: HRS §40-81) (Imp. HRS §40-81)

§3-12-3 Content of information. Each state agency collecting or receiving special moneys shall file a report on such special moneys with the comptroller, by the dates set forth in §3-12-5. The information to be included in such a report shall be as follows:

- (1) Account title;
- (2) Beginning account balance, which must be the ending balance of the report for the preceding quarter;
- (3) Receipts, which must be classified in detail by "source of receipt", as defined and coded in the State of Hawaii accounting manual;
- (4) Disbursements, which must be classified by major "object of expenditure" category, as follows:
 - (A) Personal services;
 - (B) Other current services;
 - (C) Capital outlay;
 - (D) Other governmental costs;
 - (E) Non-governmental cost payments. (These major categories are also described in the State of Hawaii accounting manual.)

(5) Any transfer, if applicable;

(6) Ending account balance.

[Eff. MARCH 30, 1981] (Auth: HRS §40-81) (Imp: HRS §40-81)

§3-12-4 Form of information report. (a) The reports on special moneys shall be submitted in the format reflected on "Form for Report Format", dated 11-18-79, at the end of this chapter, which is made a part of this section.

(b) Minor variations in the reporting format may be allowed by the comptroller upon the written request of a reporting agency.

(c) In specific cases in which supplemental information is needed for adequate meaning of the information furnished in the prescribed format, such supplemental information may be required by the comptroller. [Eff. MARCH 30, 1981] (Auth: HRS §40-81) (Imp. HRS §40-81).

§3-12-5 Due dates for information report.

(a) Reports prescribed by these rules shall be filed with the comptroller not later than the fifteenth day following the end of each quarterly period.

(b) If the scheduled submission date for the report falls on a Saturday, the due date shall become the preceding Friday; if the scheduled submission date falls on a Sunday or a holiday, the due date shall become the next working day. [Eff. MARCH 30, 1981] (Auth: HRS §40-81) (Imp: HRS §40-81)

§3-12-6 Determinations by the comptroller.

(a) Any interpretation or application of these rules, consistent with law, may be made by the comptroller upon written inquiry, including inquiries regarding the classification of moneys as "special" or "non-special", or as "State" or "non-State".

(b) The comptroller may grant a waiver to requirements of these rules, if adequately justified and if so requested in writing, provided, however, that the comptroller will not grant a waiver to the requirements of these rules if such waiver will amount to a waiver of a statutory requirement. [Eff. MARCH 30, 1981] (Auth: HRS §40-81) (Imp: HRS §40-81)

Chapter 12, Title 3, Administrative Rules, were adopted on MARCH 19, 1981 following a public hearing held on February 13, 1981 after public notice was given in the Honolulu Star Bulletin and the Honolulu Advertiser on January 22, 1981.

3. These rules shall take effect ten days after filing with the Office of the Lieutenant Governor.

/s/ _____
HIDEO MURAKAMI
Comptroller

APPROVED:

/s/ _____
GEORGE R. ARIYOSHI
GOVERNOR
STATE OF HAWAII

Dated: March 19, 1981

APPROVED AS TO FORM:

/s/ _____
Deputy Attorney General

March 19, 1981
Lt. Governor's Office
Filed