

STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting
Part 100: Introduction

Page 170.01

SECTION 170: GENERAL PROCEDURES

1. General. The remaining sections of this Part 100 describe the accounting procedures and requirements which are commonly applicable to the various accounting activities described in subsequent parts of this volume of the Accounting Manual.
2. Scope. The detailed procedures related to a specific accounting activity are presented in the individual parts of the manual that follow this part. The general procedures are presented in this part of the manual to avoid repeating unnecessarily the same general procedures in various other sections. For example, the general form-completion instructions for the JOURNAL VOUCHER, SAFORM A-27, are presented in Section 172. Procedures which cannot be conveniently categorized in this part, or under parts specifically assigned to an accounting activity, are presented separately in Part 800 (Other Procedures) of this Manual.
3. Organization. The procedures in the remaining sections of this Part are organized in the same format as other sections, i.e., by broad informational aspects, and by procedures related to the budgetary control accounting function.

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