

STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting
Part 100: Introduction

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SECTION 180: COMPUTER REQUIREMENTS FOR COMPUTER-BASED
PORTIONS OF THE ACCOUNTING SYSTEM

1. General Description. This section, and the immediately following sections, describe computer-related requirements for the computer-based portions of the accounting system, which include activities such as receipts, summary warrant voucher preparation, and payments. The descriptions of computer requirements are two-fold: information files, and control procedures.
2. Information Files. The general purpose of the Information Files is to establish and maintain information required in the computer-based portions of the accounting system. The Information Files consist of sub-files, each with a specific purpose, such as the following:
 - (a) Vendor File. The purposes of the Vendor File are to establish and maintain basic information relating to a vendor and to provide mechanical efficiency in preparing and mailing vendor warrants. The Vendor File is comprised of two sub-vendor files, the Statewide Vendor File and the Department Unique Vendor File, which are discussed in Section 573 (Vendor Codes) of this volume of the Accounting Manual.
 - (b) Validation Tables. The purpose of the Validation Tables is to identify the valid source of receipt codes and object of expenditure codes that are acceptable for processing in the computer-based portions of the accounting system.
 - (1) Transactions containing source of receipts or object of expenditure codes that are not established on these tables are rejected by the system for correction.
 - (2) Revisions to the source of receipts and object of expenditure codes are controlled by the Comptroller of the State and are input to the system by DAGS Accounting Division to update the Validation Tables.
 - (3) The source of receipts and object of expenditure codes, which are an integral part of the Uniform Accounting Code structure, are explained in detail in Volume I of the State of Hawaii Accounting Manual.

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3. Control Procedures. The control features of the computer-based portions of the accounting system, which are outlined in this section and discussed in detail in Section 181 (Control Procedures) of this volume of the Accounting Manual, are as follows:
 - (a) Document Control. The controls established over accounting documents prior to and after computer processing.
 - (b) Error Detection and Correction. The detection of errors by the computer and the correction of these errors.
 - (c) Journal Voucher. The correction of erroneous transactions that were previously accepted by the accounting system via other source documents.