

STATE OF HAWAII
Accounting Manual

Volume III
Part 100: General

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SECTION 110: PURPOSE AND SCOPE

The purpose of the State of Hawaii Accounting Manual and its intended scope are discussed in Volume I, which is a companion volume to this volume. The more specific purposes of the payroll portion of the Manual are:

1. To describe the payroll system in a manner that is useful to user departments and agencies.
2. To state objectively the requirements of the payroll system as established by the Comptroller.
3. To provide a continuing means of documenting changes in the payroll system so that user departments and agencies can be fully informed of such changes.

The requirements of the State's payroll system, as described in this Accounting Manual, extend to all compensation for personal services paid through the Comptroller's Central Payroll operation. Central Payroll's system may be used to pay payrolls that are not ultimately chargeable to State funds or to monies deposited in the State Treasury; however, because of the mechanized nature of the system and its use for a high volume of payments, the same requirements apply to all users. These requirements are generally the minimum ones necessary to fulfill the Comptroller's statewide payroll responsibilities.

The requirements in this Accounting Manual are not meant to reach into areas of departmental or agency prerogatives, such as internal approvals required on payroll-related documents, or internal organization for performing the payroll function. To the extent practicable, the statewide level of the payroll system has been designed to complement payroll activity on the department level without conflict or overlap.

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