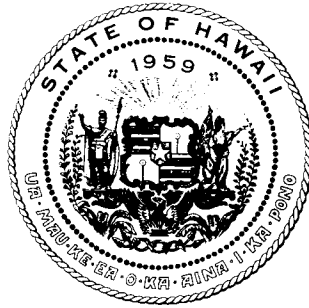




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ACCOUNTING MANUAL

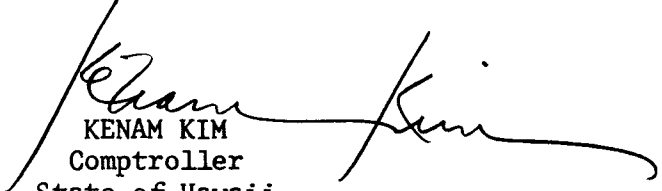
VOLUME I

FOREWORD

It is my pleasure to introduce this initial volume of the State of Hawaii Accounting Manual, which is the beginning of a comprehensive manual to support the State's accounting system and to serve as a means of communicating with departments and agencies regarding statewide accounting matters.

As a basic reference for the State's accounting system, Volume I includes a general description of the accounting system and a complete documentation of the uniform accounting code. Volume I has also been fashioned as the companion volume for all future volumes that will be directed toward specific accounting procedures related to the major segments of the accounting system.

In order for the State of Hawaii Accounting Manual to be of continuing usefulness, it has been prepared in loose-leaf form so that supplements and revisions can be readily effected. The procedure for making changes is included in the manual. We look forward to the participation of all users in keeping the manual content current and pertinent to all the needs it is designed to meet.


KENAM KIM
Comptroller
State of Hawaii

Honolulu, Hawaii
July 1, 1969

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