STATE OF HAWAI‘I
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

PROCUREMENT AND PAYMENT HANDBOOK

FORWARD

We thank the staff of the Department of Accounting and General Services' Administrative Services Office for developing this procurement and payment handbook.

This handbook is provided as a resource to other departments for information purposes.

Each department is responsible to follow the accounting and internal control policies and procedures as presented in the State's Accounting Manual, Comptroller's Memorandums, Procurement laws, rules, regulations, policies, circulars, procedures, and the department's own internal policies and procedures. The following handbook is another resource to assist departments initiate, authorize, record, process, and report financial data reliably in accordance with the State of Hawaii's established accounting policies and procedures.