

**Records
of the
Commission
on
Public Accountancy
1924-1929**

**Prepared
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**Hawaii State Archives
Iolani Palace Grounds
Honolulu Hawaii 96813**

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INTRODUCTION

The Commission in Public Accountancy, established in 1923, held its first meeting on May 24, 1924. The commission was given two years to complete its mission, but required extensions until 1929.

ADMINISTRATIVE HISTORY

Established: The Commission was authorized by the Legislature in Act 181, Session Laws of Hawaii (SLH), 1923. Its life was extended to May 15, 1928 by Act 220, SLH, 1925 and to June 30, 1929, by Act 220, SLH, 1927.

Dates: 1924-1929

Functions:

The Commission was authorized to:

1. Develop and implement a uniform accounting system for the government of the Territory of Hawaii.
2. Develop and implement a uniform system of recording statistical data.
3. Develop systems of reporting financial and statistical information.
4. Develop uniform methods of business procedure.
5. Formulate a budget document for the territorial and local governments.
6. With the approval of the governor, install such systems in the territorial and county government offices.
7. Investigate retirement practices and draft a bill for the consideration of the Legislature to include county employees under the general retirement act.

References:

SLH, 1923. Act 181.

SLH, 1925. Act 220.

SLH, 1927. Act 220.

Final Report of the Commission on Public Accountancy of the Territory of Hawaii, 1929.

SERIES DESCRIPTION

Series Number: 474 **Series Title:** Records of the Commission on Public Accountancy

Quantity: 1.61 linear feet

Physical Characteristics and Conditions: The records are in excellent condition. 1.27 linear feet of records are loose papers, 0.17 linear foot of one volume, and 0.17 linear foot of oversized financial record books.

Content Description: This series consists of correspondence mostly with territorial agencies. The correspondence includes answers to questionnaires sent out by the Commission and contains sample forms, budgets, and reports. The purpose of the questionnaire was to gather data to help establish uniform accounting, financial and statistical systems for the territorial government. The data gathered provides a snapshot of the conditions of various government agencies in the late 1920s. The series also contains minutes of the meetings of the Commission, seven financial record books, and four reports.

Financial Record Books:

Budget Statement of Loan Fund Resources and Obligations and Cumulative Statements of Loan Fund Appropriations for the 10 Months Ending April 30th 1926, Biennium 1925-1927.

Budget Statements of School Funds Resources and Obligations and Cumulative Statements of School Funds Appropriations for the 4 Months Ending April 30th 1926, Biennium 1925-1927.

Budget Statements of Revolving and Trust Funds Resources and Obligations and Cumulative Statements of Revolving and Trust Funds Appropriations for the 10 months ending April 30th 1926 also Sinking Funds Balance Sheet and Operating Statement.

Budget Statement of General Fund Resources and Obligations and Cumulative Statements of General Fund Appropriations for the 10 months ending April 30th 1926, Biennium 1925-1927.

Budget Statement of Special Expendable Funds Resources and Obligations and Cumulative Statements of Special Expendable Funds Appropriations for the 10 months ending April 30th 1926, Biennium 1925-1927.

Proprietary and Cost Statements, Fiscal Year 1926: Consolidated Statements and Individual Statements.

Record Book of the Commission.

Reports:

System of Financial Administration of the Territory of Hawaii and its Revenues and its Funds and Control of its Expenditures (no date).

Progress Report on Commission on Public Accountancy, October 8, 1924.

Plan of Reorganization of Auditor's Office, City and County of Honolulu, January 1927.

Special Report on Re-Organization of Taxation Divisions, March 1927.

COMMISSION ON PUBLIC ACCOUNTANCY

Arrangement: Correspondence is arranged alphabetically by name of agency. Minutes of the Commission are arranged chronologically. Reports and Financial Records Books are arranged chronologically.

Access: Access to the records is unrestricted.

For Additional Information; See the following in the Archives Library:

Annual Reports of the Commission on Public Accountancy, 1924-1927.

Final Report of the Commission on Public Accountancy, 1929.

Circulars of the Commission on Public Accountancy, No. 1-50.

Bulletins of the Commission on Public Accountancy, No. 1-4.

The Reorganization of the Financial and Accounting Methods of the Territory and County and City Governments of Hawaii, 1925.

Manual of Machine Accounting and Reporting for the County and City and County Governments of the Territory of Hawaii.

Manual of Accounting and Reporting for the Treasurers' Offices of the County and City and County Governments of the Territory of Hawaii.

Organization chart, Territorial Government of Hawaii.

Manual of Accounting and Business Procedure for the Bureau of Taxes, Treasury Department.

Exhibit of Forms, Appendix No. 19. Manual of Accounting and Business Procedure for the Treasury Department, Territory of Hawaii

Manual of Accounting, Reporting, and Business Procedure for the Territorial Government of Hawaii, 1928.

RECORDS CONTAINER LIST

<u>Box & Folder No.</u>	<u>Description</u>
	Correspondence
474-1-1	Archives of Hawaii
474-1-2	Adjutant General's Department - Hawaii National Guard
474-1-3	Assessor, First Taxation Division
474-1-4	Attorney General
474-1-5	Attorney General Opinions
474-1-6	Auditor, City and County of Honolulu
474-1-7	Auditor, County of Hawaii
474-1-8	Auditor, County of Kauai
474-1-9	Bank Examiner, Office of
474-1-10	Board of Agriculture and Forestry
474-1-11	Board of Harbor Commissioners
474-1-12	Board of Health
474-1-13	Board of Industrial Schools
474-1-14	Buck, George A. (pension expert)
474-1-15	Farm Loan Commission
474-1-16	Fish and Game Commissions
474-1-17	Funds - Report on shortage of treasury
474-1-18	Governor, Territory of Hawaii
474-1-19	Hawaii Tourist Bureau
474-1-20	Hawaiian Homes Commission
474-1-21	Hilo Hospital - Secretary, Board of Trustees
474-1-22	Hilo Water Works : Sewers and Building and Plumbing Inspection
474-1-23	Historical Commission
474-1-24	Industrial Accident Board, Hawaii County
474-1-25	Industrial Accident Board, Honolulu
474-1-26	Industrial Accident Board, Lihue, Kauai
474-1-27	Industrial Accident Board, Wailuku, Maui
474-2-1	Library, Hilo Public
474-2-2	Library, Kauai Public
474-2-3	Library, Maui County Free
474-2-4	Library of Hawaii
474-2-5	Members of the House
474-2-6	Oahu Prison
474-2-7	Official File, Commission on Public Accountancy

COMMISSION ON PUBLIC ACCOUNTANCY

<u>Box & Folder No.</u>	<u>Description</u>
	Correspondence
474-2-8	Public Instruction
474-2-9	Public Lands, Commissioner
474-2-10	Public Utilities Commission
474-2-11	Public Works
474-2-12	Purchasing Agent, Hilo, Hawaii
474-2-13	Report, Progress, Commission on Public Accountancy, 1925
474-2-14	Secretary of Hawaii
474-2-15	Sheriff, County of Hawaii
474-2-16	South Hilo Road Department
474-2-17	Supreme Court
474-2-18	Survey Department
474-2-19	Tax Office Methods
474-2-20	Territorial Fair Commission
474-2-21	Territorial Treasurer
474-2-22	Treasurer, City and County of Honolulu
474-2-23	Treasurer, County of Hawaii
474-2-24	Treasurer, County of Kauai
474-2-25	Treasurer, County of Maui
474-2-26	University of Hawaii
474-3-1	Waikiki Improvement Commission (Sanitation Commission)
474-3-2	Waimano Home
474-3-3	Waterworks and Sewer Works Department
	Financial Record Books
474-4-1 (oversize)	Budget Statement of Loan Fund Resources and Obligations and Cumulative Statements of Loan Fund Appropriations for the 10 Months Ending April 30 th 1926, Biennium 1925-1927.
474-4-2 (oversize)	Budget Statements of School Funds Resources and Obligations and Cumulative Statements of School Funds Appropriations for the 4 Months Ending April 30 th 1926, Biennium 1925-1927.
474-4-3 (oversize)	Budget Statements of Revolving and Trust Funds Resources and Obligations and Cumulative Statements of Revolving and Trust Funds Appropriations for the 10 months ending April 30 th 1926 also Sinking Funds Balance Sheet and Operating Statement.
474-4-4 (oversize)	Budget Statement of General Fund Resources and Obligations and Cumulative Statements of General Fund Appropriations for the 10 months ending April 30 th 1926, Biennium 1925-1927.

COMMISSION ON PUBLIC ACCOUNTANCY

<u>Box & Folder No.</u>	<u>Description</u>
	Financial Record Books
474-4-5 (oversize)	Budget Statement of Special Expendable Funds Resources and Obligations and Cumulative Statements of Special Expendable Funds Appropriations for the 10 months ending April 30th 1926, Biennium 1925-1927.
474-4-6 (oversize)	Proprietary and Cost Statements, Fiscal Year 1926: Consolidated Statements and Individual Statements.
474-4-7 (oversize)	Ledger Book of the Commission.
474-3-4	Minutes
474-3-5	Reports
	Special Report on Re-Organization of Taxation Divisions System of Financial Administration of the Territory of Hawaii and its Revenues and its Funds and Control of its Expenditures (no date)
	Progress Report on Commission on Public Accountancy, October 8, 1924
	Plan of Reorganization of Auditor's Office, City and County of Honolulu, January 1927
	Special Report on Re-Organization of Taxation Divisions, March 1927