BENJAMIN J. CAYETANO
GOVERNOR

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
MAY 21 10 37 AM '96

SAM CALLEJO
~~EUGENE S. IMAI~~
COMPTROLLER

MARY PATRICIA WATERHOUSE
DEPUTY COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES
P. O. BOX 119
HONOLULU, HAWAII 96810-0119

MAY 20 1996

COMPTROLLER'S MEMORANDUM 1996-16

TO: Heads of Departments

SUBJECT: Processing of Journal Vouchers

Effective June 1, 1996, departments shall submit the original Journal Voucher (JV) and one copy for each of the following to the Accounting Division for processing:

1. JV to be returned to the originating department.
2. JV containing transactions that affect another department (1 copy per department affected).
3. JV containing transactions affecting payroll that requires a D-71 to be prepared.
4. JV containing transactions that are recording funds not required to be deposited in the state treasury.
5. JV containing transactions affecting contract encumbrances.

Should there be any questions, please call Wayne Horie of our Accounting Division at 586-0599.

SAM CALLEJO
Comptroller

Dist:
RU-F
AIR
HWY
OHR