BENJAMIN J. CAYETANO
GOVERNOR

DIRECTOR'S OFFICE
DEPT. OF
TRANSPORTATION
MAY 28 1 28 PM '97

SAM CALLEJO
Comptroller

MARY PATRICIA WATERHOUSE
Deputy Comptroller

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

MAY 28 1997

COMPTROLLER'S MEMORANDUM NO. 1997-15

TO: Heads of Departments

SUBJECT: New Object Code for Ceded Land Revenue Payments to OHA

This memorandum is to announce a new code in the object of expenditure code table and to make it available for use in fiscal year 1997-1998.

The purpose of the new code is to provide a separate identification for payments made to OHA for their share of revenues realized from ceded lands. The new code will be added to the Accounting Manual (Vol. I) as follows:

83XX Ceded Land Revenue Payments to OHA

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

SAM CALLEJO
Comptroller