FINANCE MEMORANDUM

TO: All Department Heads

FROM: Kalbert K. Young
Director of Finance

SUBJECT: New Methodology for Assignment of Appropriation Symbols for Federal Awards

May 16, 2013

Beginning in FY 14, a new methodology will be adopted for the assignment of appropriation symbols to ensure that each federal award the State receives is accounted for separately, from receipt to obligation to expenditure. The Department of Accounting and General Services (DAGS), in coordination with the Department of Budget and Finance (B&F), will assign a unique State appropriation symbol for each new federal award (including recurring awards) for FY 14.

The unique identifier for federal awards is the federal award identification number (ID). The assignment of a unique State appropriation symbol per federal award ID will occur for appropriated and non-appropriated federal awards based on Program ID.

For new federal awards appropriated in the budget bill for FY 14, all departments and State entities shall complete a Form FF-AS as follows:

1. List all federal awards that will be received in FY 14 by the Program ID that will expend the funds.

2. The total award amounts for means of financing (MOF) “N” and MOF “P” grants should be equal to or less than the respective appropriation ceilings budgeted for FY 14.

3. If you are the authorized prime recipient for a major, recurring award (listed at the bottom of the worksheet), the award should be included on the worksheet as MOF “N”; however, if the award was mistakenly appropriated as MOF “P,” include the award under your MOF “P” listing but note that a supplemental budget request
should be submitted to correct this error. Conversely, if the award is not included in the list but was appropriated as MOF “N,” include the award under your MOF “N” listing but, again, a supplemental budget request should be submitted to correct this error.

4. All federal grant award notices for new awards shall be submitted to B&F. The federal grant award notice should show that funds are appropriated for FFY 14 (October 1, 2013-September 30, 2014).

5. Completed Form FF-AS for all Program IDs receiving federal awards, with related grant award notices, shall be emailed by May 31, 2013 to Mr. Mark Anderson at manderson@dbedt.hawaii.gov and your B&F analyst. Federal grant award notices not available by this date shall be submitted to Mr. Anderson and your B&F analyst within 14 days of receipt.

For prior year (including FY 13) appropriation accounts that expend multiple federal awards from one appropriation account, departments and State entities should continue to expend multiple federal awards under the single State appropriation account until all of the awards are closed out.

This is a significant change from previous practice and will require close coordination and planning to be put into effect. As such, B&F will schedule meetings with your staff to explain why this policy change is necessary and how to complete Form FF-AS, prior to the due date. The electronic file of Form FF-AS will be emailed to your department by your B&F analyst.

Reasonable exceptions to this policy will be determined by the Director of Finance.

Attachment: Form FF-AS

c: Mr. Wayne Horie
### Federal Awards for FY14

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**INSTRUCTIONS:**

- **This form will be used to inventory all Federal awards requiring appropriations, assign appropriation codes for FY14, and match totals to FY14 “B” and “F” appropriation ceilings for the program ID.**
- **Enter “P” if you are the prime recipient, “S” if this is a sub-award from a program ID in your dept. or from another state entity.**
- **Enter the Program ID for the CFDA number (see CFDA.gov).**
- **Attach the grant award notice.**
- **For new awards, the federal grant award notice should show that funds are appropriated for FY14 (Oct. 1, 2013-Sept. 30, 2014).**
- **Enter the Program/Project Title as shown on the award notice.**
- **This title will be used as the account title on the appropriation account.**
- **If an award is included on the “FFRS Hawaii Grant Allocations” list below, it is a MOF “N” award.**
- **All awards on the FFIS list of Hawaii Grant Allocations should be listed above.**
- **If an award is not included on the “FFRS Hawaii Grant Allocations” list below, it is a MOF “P” award.**

**FFRS Hawaii Grant Allocations - Federal Fiscal Year 2013 (Enacted Budget)**

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