Attachment 1

LINDA LINGLE
GOVERNOR

RUSS K. SAITO
Comptroller

BARBARA A. ANNIS
Deputy Comptroller

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

JUN 24 2009

COMPTROLLER'S MEMORANDUM NO. 2009-14

TO: Department Heads

SUBJECT: Contract Execution Date

We have received contracts which have been executed (signed and dated) subsequent to the effective date of the agreement. Because the effective date is the date on which the parties agree to start the contract, the effective date should not be prior to the date on which the parties sign off on and fully execute the agreement.

Effective July 1, 2009, DAGS will return all contracts with an effective date prior to the contract execution date to the originating department. Because the State's Attorney General has sole responsibility to determine whether any agreement is a valid agreement, the department must obtain approval of the returned contract as a retroactive contract by the Deputy Attorney General assigned to the department. Upon receipt of this approval, DAGS will process the contract documents and payments. A sample of the memorandum has been attached.

If you have any questions, please call Wayne Horie, Accounting Division Chief, at 586-0600 or Sheila Walters of the Pre-Audit Branch at 586-0650.

RUSS K. SAITO
State Comptroller

Attachment

DEPARTMENT LETTER HEAD

Date

MEMORANDUM

TO: Name of Deputy Attorney General
Department of the Attorney General

THROUGH: _____, Director

FROM: _____
Business Management Officer/Fiscal Officer

SUBJECT: Retroactive Contract Approval

We request your approval to execute this agreement with _____ _____ (contractor) as a "retroactive contract" for the following reason:

[ ] The agreement is for services that could not be interrupted or delayed. Provision of services by the department is required by statute.

[ ] The delay between the effective date and the signing of the agreement by me was due to_____
_____
_____
_____.

[ ] Approved [ ] Disapproved

_____
Deputy Attorney General Date