



STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

FINANCE MEMORANDUM

MEMO NO. 19-02

February 07, 2019

To: Executive Department Heads
From: Roderick K. Becker, Director of Finance *Roderick K Becker*
Subject: Lapsed Federal Fund Appropriation Accounts with Cash Balances

Please review the attached DataMart Account Summary report of Federal Fund Appropriation Accounts with a cash balance but no encumbrance balance that lapsed prior to fiscal year 2018.

If an appropriation account on this list is for your department, it is likely that the cash balance should be returned to the appropriate authority or used to reimburse the appropriate fund and the appropriation account closed. If an appropriation account is for a subaward from another state entity, please check with the prime recipient of the federal award regarding the proper disposition of the cash balance. Also, as a reminder, it is improper to move cash balances to another appropriation account established for a different federal award.

Below is a summary of the attached report by department with the total number of lapsed accounts and cash balances in the accounts.

Dept	No of Accounts	Cash Balances
A	1	\$ 8,566.98
B	7	\$ 69,973.01
C	94	\$ 6,475,271.94
D	12	\$ 254,072.96
G	2	\$ 55,003.11
H	2	\$ 1,538.33
K	17	\$ 15,202,302.90
M	3	\$ 878.99
N	1	\$ 8,974.07
V1	1	\$ 30.76
Grand Total	140	\$ 22,076,613.05

Please review the attached Comptroller's Memorandum No. 2013-09 "Closing of Inactive Appropriation Accounts" as a reference.

If you have any questions, please contact Mark Anderson at 586-3035 or Mark.K.Anderson@hawaii.gov.

Attachments: Federal Fund Lapsed Appropriation Accounts with Cash Balances
Comptroller's Memorandum No. 2013-09

c: Neal Miyahira, Dept. of Budget & Finance, Budget, Program Planning & Mgmt.
Div.
Mark Anderson, Dept. of Budget & Finance, Office of Federal Awards
Management
Lenora Fisher, Dept. of Accounting and General Services, Accounting Division