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

May 12, 2020

FINANCE MEMORANDUM

MEMO NO. 20-09

TO: All Department Heads

FROM: Craig K. Hirai /s/
Director of Finance

SUBJECT: Review of Prior Year Encumbrances

Due to the significant revenue impact of the coronavirus (COVID-19) pandemic, the necessity of all prior year encumbrances must be reviewed. To facilitate this process, listings of general fund, general obligation (G.O.) bond/reimbursable G.O. bond fund, and State Educational Facilities Improvement Special Fund encumbrances (contracts and claims) from prior years are attached, as applicable. Electronic files of these listings will be forwarded to your department.

The lists of encumbrances were compiled using data downloaded from the Department of Accounting and General Services' Datamart system as of April 29, 2020. This data includes: 1) general fund encumbrance balances prior to July 1, 2018; and 2) G.O. bond/reimbursable G.O. bond fund encumbrance balances prior to July 1, 2017.

If funding is still required, please provide comments and the status of the encumbrance. If an encumbrance is not necessary, please indicate that status and follow appropriate procedures to close the encumbrance as soon as possible.

If there are any questions, please have your staff contact Mr. Neal Miyahira, Administrator of this department's Budget, Program Planning and Management Division, at 586-1530 or your Department of Budget and Finance analyst. Please submit your completed assessment to this office by Friday, May 29, 2020.

Your understanding and cooperation in this matter is appreciated.

Attachment(s)