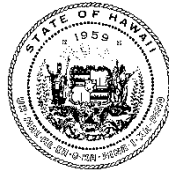


NEIL ABERCROMBIE
GOVERNOR



Dean H. Seki
Comptroller

Maria E. Zielinski
Deputy Comptroller

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P.O. BOX 119, HONOLULU, HAWAII 96810-0119

April 26, 2013

COMPTROLLER'S MEMORANDUM NO. 2013-09

TO: Heads of Departments and Agencies

ATTN: Administrative or Fiscal Office

FROM: Dean H. Seki, Comptroller

SUBJECT: Closing of Inactive Appropriation Accounts

This memorandum, effective immediately, replaces Special Distribution Memorandum No. 1985-16, Return of Lapsed Funds.

In an effort to eliminate appropriation accounts that are no longer active, departments are requested to review prior year appropriation accounts and clear out any balances that are no longer required. Many old appropriation accounts contain encumbrances that should be cancelled or cash balances that should either be returned or brought forward to the current account. Section 40-89, HRS requires all unrequired cash balances in prior year appropriation accounts be transferred to the current fiscal year account.

If the appropriation account does not have sufficient expenditure ceiling to return the funds to another department, fund or the entity that initially provided the funds, departments are permitted to use the Journal Voucher (JV), SAFORM A-27, to record the necessary expenditure ceiling. The entries for the appropriation and allotment (when necessary), and the return of funds must be shown on the JV and fully described in the Explanation area. The appropriation and allotment entries used on the JV for this purpose do not represent budgetary control transactions, but rather accounting transactions needed to process the necessary transactions. Please refer to the attached sample JV.

If you or your staff have any questions concerning this memorandum, please contact our Funds Control Accountants at 586-0641 or 586-0639.

Attachment

STATE OF HAWAII JOURNAL VOUCHER

Department No: _____

XXXXXXXX

Department Date: _____

April 25, 2013

Multiple
FUND

Comptroller No: _____

Comptroller Date: _____

MM/DD/YY

SFX	TC	F	YR	APP	D	ALLOT CAT	SOURCE/ OBJECT	COST CENTER	PROJECT NUMBER	PH	DEPT ACT	G/L ACCT	S/L ACCT	REFERENCE DOC		AMOUNT	M O D	R E V	OPTIONAL DEPARTMENTAL DATA	REMARKS
														NUMBER	SFX					
01	411	S	12	210	Z									XXXXXXXXXXXX	XX	20,000.00	X	X	X(22)	
02	512	S	12	210	Z											20,000.00				
03	804	S	12	210	Z		9000									20,000.00				
04	805	G	00	000	Z		1364									20,000.00				

EXPLANATION:
To reimburse the General Fund for prior fiscal year (FY12) excess cost allocations charged to the General Fund account for the Federal/State Work Program. Detail records supporting the reimbursement amount are available in the department's Fiscal Office.

cc: Dept. Z - Fiscal Office

DEPARTMENTAL CERTIFICATION:

For HEAD OF DEPARTMENT

COMPTROLLER APPROVAL:

For COMPTROLLER

DAGS – ASO

DAGS – Comptroller's Secretary

DAGS – Pre-Audit Branch

DAGS – Systems Accounting Branch

DAGS – UARB

Department of Agriculture

Department of the Attorney General

Department of Budget & Finance

Department of Business, Economic
Development and Tourism

Department of Commerce &
Consumer Affairs

Department of Defense

Department of Education

Governor's Office

Hawaii Health Systems Corporation
c/o Leahi Hospital

Department of Education
Hawaii State Public Library System

Office of Hawaiian Affairs

Department of Hawaiian Home Lands

Department of Health

Department of Human Resource
Development

Department of Human Services

Judiciary

Department of Labor & Industrial Relations

Department of Land & Natural Resources

Legislative Auditor

Legislative Reference Bureau

Lt. Governor's Office

Ombudsman's Office

Department of Public Safety

State Ethics Commission

Department of Taxation

Department of Transportation

University of Hawaii

The Senate

The House of Representatives

Department of Education - Hawaii State
Public Library System – Business Office

+ Counties