

NEIL ABERCROMBIE  
GOVERNOR



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

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF ECONOMIC RECOVERY  
AND REINVESTMENT (ARRA)

May 7, 2013

To: Department Heads and Head of State Entities  
From: Kalbert K. Young, Director of Finance   
Subject: Closing Inactive Federal Funds Appropriation Accounts

As part of the effort to improve federal award management, I have directed my staff to identify appropriation accounts used for federal funds that appear to no longer be active and should be closed.

Attached is a list of 284 appropriation accounts for fiscal year 2012 and earlier that have a cash balance but do not have an encumbrance or an appropriation balance. The list includes accounts with non-lapsing dates.

It is likely that these accounts should be closed and cash balance returned to the appropriate authority per Comptroller Memorandum No. 2013-9.

I have asked my staff to track the actions taken by state departments and entities to remove these accounts. Please take appropriate action by May 31, 2013.

If you have any questions concerning this memorandum, please contact Mark Anderson at 586-3035.

Attachments:  
CM 2013-09  
List of Appropriation Accounts