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ADMINISTRATIVE SERVICES
BUDGET & FINANCE

DS 4/29/13

Dean H. Seki
Comptroller

Maria E. Zielinski
Deputy Comptroller

2013 APR 29 AM 11:45

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

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2013 APR 30 AM 7:56

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In an effort to eliminate appropriation accounts that are no longer active, departments are requested to review prior year appropriation accounts and clear out any balances that are no longer required.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

