

DAVID Y. IGE
GOVERNOR



WESLEY K. MACHIDA
DIRECTOR

LAUREL A. JOHNSTON
DEPUTY DIRECTOR

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. 17-10

August 01, 2017

To: Executive Department Heads

From: Wesley K. Machida, Director of Finance *Wesley K. Machida*

Subject: Lapsed Federal Fund Appropriation Accounts with Cash Balances

Please review the attached DataMart Account Summary report that lists Federal Fund Appropriation Accounts with lapse dates prior to fiscal year 2017 and cash balances but no encumbrance balance. Below is a summary of the report by department with the number of lapsed accounts and total cash balances in the accounts.

DEPT	NO. OF ACCOUNTS	SUM OF CASH BALANCES
AGR	2	\$ 77,257.61
ATG	3	\$ 19,977.25
BED	2	\$ 2,477.07
DAGS	2	\$ 169,284.77
DEF	6	\$ 103,465.78
HMS	12	\$ 7,534,046.17
HTH	6	\$ 131,665.77
LBR	1	\$ 0.01
LNR	56	\$ 4,493,952.18
PSD	2	\$ 6,594.91
TRN	121	\$ 20,012,348.24
Grand Total	213	\$ 32,551,069.76

It is likely that the cash balances 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 forward into another Appropriation Account established for a different federal award.

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

I have asked my staff to track the actions taken by state departments to resolve the balances in these lapsed accounts. Please take appropriate action by September 1, 2017.

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
Wayne Horie, Dept. of Accounting and General Services, Accounting Division

Dept	Pgm ID	Law	Lapse Date	MOF	F-FY-ACCT	Account Title	Appn Bal	Contracts Bal	Claims Bal (PO)	Ending Cash
A	AGR141	FED FUND	20140630	N	S-08-280	UPCOUNTRY MAUI WATERSHED, MAUI-DES (NA)	0	0	0	8,566.98
A	AGR846	A134/SL 13	20160630	N	S-14-205	PERFORMANCE PARTNERSHIP GRANT	0	0	0	68,690.63
B	BED144	A158/SL 08	20090630	N	S-09-201	COASTAL ZONE MANAGEMENT GRANT	0	0	0	2,200.00
B	BED144	A164/SL 11	20120630	N	S-12-201	COASTAL ZONE MANAGEMENT GRANT	0	0	0	277.07
C	LNR405	A281/SL 00	20140630	N	S-00-271	CONSERVATION EDUC FAC, WAIMEA, HI-DES	0	0	0	1,612.83
C	LNR405	A281/SL 00	20140630	N	S-00-272	CONSERVATION EDUC FAC, WAIMEA, HI-CON	0	0	0	26,685.90
C	LNR801	A259/SL 01	20140630	N	S-01-276	BOAT RAMP IMPROVEMENTS, S/W-L/S(FF)	0	0	0	1
C	LNR101	A259/SL 01	20140630	N	S-01-283	KA IWI SCENIC SHORELINE, OAHU-CON(FF)	0	0	0	1,999,985.70
C	LNR801	A177/SL 02	20140630	N	S-02-272	BOAT RAMP IMPROVEMENTS, S/W-L/S(FF)	0	0	0	37,185.10
C	LNR801	A177/SL 02	20140630	N	S-02-276	POHOIKI BOAT RAMP/DOCK REPL, HI-L/S(FF)	0	0	0	12,204.09
C	LNR801	A177/SL 02	20140630	N	S-02-279	POHOIKI BOAT RAMP/DOCK REPL, HI-CON(FF)	0	0	0	11,507.43
C	LNR801	FED FUND	20140630	N	S-03-274	IMP TO HARBOR FAC, S/W-PLN	0	0	0	959.95
C	LNR801	A178/SL 05	20140630	N	S-05-273	L/S CIP-FERRY SYSTEM IMP, S/W-CON(FF)	0	0	0	57,475.97
C	LNR801	FED FUND	20140630	N	S-05-274	L/S CIP-FERRY SYSTEM IMP, S/W-PLN(FF)	0	0	0	164,107.00
C	LNR801	A160/SL 06	20140630	N	S-06-274	MANELE SML BOAT HBR-FERRY, LANAI-PLN(FF)	0	0	0	4,168.76
C	LNR402	A160/SL 06	20070630	N	S-07-204	FORESTS AND WILDLIFE RESOURCES	0	0	0	8,149.41
C	LNR801	A158/SL 08	20140630	N	S-08-273	L/S CIP-IMP TO HARBOR FAC, S/W-CON(FF)	0	0	0	20,696.60
C	LNR402	A158/SL 08	20090630	N	S-09-204	NATIVE RESOURCES & FIRE PROTECTION PGM	0	0	0	3,129.75
C	LNR407	A162/SL 09	20100630	N	S-10-240	NATURAL AREA RESERVES & WATERSHED MGMT	0	0	0	11,403.76
C	LNR172	A164/SL 11	20120630	N	S-12-201	FORESTRY RESOURCE MGMT & DEV	0	0	0	5,451.01
C	LNR153	A164/SL 11	20120630	N	S-12-202	COMMERCIAL FISHERIES AND RESOURCE ENHANC	0	0	0	2,276.14
C	LNR402	A164/SL 11	20120630	N	S-12-204	NATIVE RESOURCES & FIRE PROTECTION PGM	0	0	0	6,404.92
C	LNR806	A164/SL 11	20120630	N	S-12-213	PARKS ADMINISTRATION AND OPERATION	0	0	0	41.05
C	LNR405	FED FUND	20120630	N	S-12-230	PROTECT ENDANGERED MARINE SPECIES	0	0	0	2,599.81
C	LNR407	A164/SL 11	20120630	N	S-12-240	NATURAL AREA RESERVES & WATERSHED MGMT	0	0	0	783.01
C	LNR172	A106/SL 12	20130630	N	S-13-201	FORESTRY RESOURCE MGMT & DEV	0	0	0	160.72
C	LNR405	A106/SL 12	20130630	N	S-13-205	CONSERVATION & RESOURCES ENFORCEMENT	0	0	0	16,349.57
C	LNR405	FED FUND	20130630	N	S-13-227	TSA PORT SECURITY GRANTS	0	0	0	13.95
C	LNR405	FED FUND	20130630	N	S-13-230	PROTECT ENDANGERED MARINE SPECIES	0	0	0	795.89
C	LNR407	A106/SL 12	20130630	N	S-13-240	NATURAL AREA RESERVES & WATERSHED MGMT	0	0	0	12,330.15
C	LNR401	A134/SL 13	20160630	N	S-14-203	AQUATIC RESOURCES	0	0	0	11,712.29
C	LNR402	A134/SL 13	20160630	N	S-14-204	NATIVE RESOURCES & FIRE PROTECTION PGM	0	0	0	25,289.52
C	LNR405	A134/SL 13	20160630	N	S-14-208	HI HUNTER EDUCATION GRANT	0	0	0	20,436.14
C	LNR405	A134/SL 13	20160630	N	S-14-210	HI HUNTER EDUCATION GRANT-SHOOTING RANGE	0	0	0	117,125.72
C	LNR801	A134/SL 13	20160630	N	S-14-249	OCEAN-BASED RECREATION	0	0	0	165,582.02
C	LNR401	A134/SL 13	20160630	N	S-14-254	STATEWIDE MARINE RESEARCH & SURVEYS	0	0	0	45,491.14
C	LNR402	A134/SL 13	20160630	N	S-14-256	HAWAII NON-GAME MANAGEMENT PROGRAM	0	0	0	227.14
C	LNR402	A134/SL 13	20160630	N	S-14-258	STATE WILDLIFE GRANT PROGRAM (SWGII)	0	0	0	923.24
C	LNR804	A134/SL 13	20160630	N	S-14-261	HAWAII GAME MANAGEMENT PROGRAM	0	0	0	657.7
C	LNR405	A134/SL 13	20160630	P	S-14-505	CONSERVATION & RESOURCES ENFORCEMENT	0	0	0	223,563.90
C	LNR806	A134/SL 13	20160630	P	S-14-506	LAND AND WATER CONSERVATION FUND (LWCF)	0	0	0	12,722.69
C	LNR810	A134/SL 13	20160630	P	S-14-510	PREVENTION OF NATURAL DISASTERS	0	0	0	28,002.47
C	LNR172	A134/SL 13	20160630	P	S-14-517	FOREST STEWARDSHIP PROGRAM	0	0	0	6,785.47
C	LNR172	A134/SL 13	20160630	P	S-14-519	FOREST HEALTH PROTECTION-INVASIVE PLANTS	0	0	0	75.52
C	LNR401	A134/SL 13	20160630	P	S-14-525	PACIFIC FISHERIES DATA PROGRAM	0	0	0	10,550.08
C	LNR402	A134/SL 13	20160630	P	S-14-530	STATE FIRE ASSISTANCE	0	0	0	718.45
C	LNR402	A134/SL 13	20160630	P	S-14-533	MULTI-SPECIES HABITAT CONSERV.PLAN-KAUAI	0	0	0	11,498.92
C	LNR402	A134/SL 13	20160630	P	S-14-535	ENDANGERED WILDLIFE PROGRAM	0	0	0	37,876.71
C	LNR402	A134/SL 13	20160630	P	S-14-537	PALILA CRITICAL HABITAT FENCE, PHASE III	0	0	0	145.08
C	LNR405	A134/SL 13	20160630	P	S-14-538	DOMESTIC CANNABIS ERADICATE/SUPPRESS	0	0	0	101,367.05
C	LNR407	A134/SL 13	20160630	P	S-14-542	YELLOW-FACED BEE SPECIES	0	0	0	7,028.18
C	LNR810	A134/SL 13	20160630	P	S-14-545	COMMUNITY ASSISTANCE PROGRAM	0	0	0	39,866.18
C	LNR810	A134/SL 13	20160630	P	S-14-547	COOPERATING TECHNICAL PARTNERS	0	0	0	17,873.39
C	LNR906	FED FUND	20160630	P	S-14-557	MARINE DEBRIS REMOVAL FR KAHO'OLAWA	0	0	0	1.95
C	LNR806	A252/SL 94	20140630	N	S-94-270	HEEIA STATE PARK, OAHU-LUMPSUM (FF)	0	0	0	800,000.00
C	LNR806	A252/SL 94	20140630	N	S-94-273	MALAEKAHANA BEACH PARK, OAHU-L/S (FF)	0	0	0	121,052.00
C	LNR801	A252/SL 94	20140630	N	S-94-276	SEWER SYS IMP TO BOAT FAC, S/W-L/S (FF)	0	0	0	74,006.42
C	LNR806	A328/SL 97	20140630	N	S-97-274	KAHANA VALLEY STATE PARK, OAHU-L/S	0	0	0	100,000.00
C	LNR801	A328/SL 97	20140630	N	S-97-277	HEEIA KEA BT HBR COMF STN, OAHU-L/S (FF)	0	0	0	74,857.60
C	LNR801	A116/SL 98	20140630	N	S-98-276	IMP AT SMALL BOAT FAC S/W-CONSTR (FF)	0	0	0	32,035.74
D	TRN501	A281/SL 00	20140630	N	S-00-109	H-1 WIDE, WAIAWA/HALAWA, OAHU-CON (FF)	0	0	0	183,457.10
D	TRN501	A281/SL 00	20140630	N	S-00-112	GDRL & SHDR, VAR LOC, OAHU-CONSTR (FF)	0	0	0	80,969.65
D	TRN501	A281/SL 00	20140630	N	S-00-116	KAHEKILI, KULUKEOE-HAIKU, OAHU-CON (FF)	0	0	0	4,014.69
D	TRN595	A281/SL 00	20140630	N	S-00-137	PEDESTRIAN FAC & ADA COMPL, S/W-CON (FF)	0	0	0	9,908.81
D	TRN595	A281/SL 00	20140630	N	S-00-148	TRAFFIC SIGNAL MODERN, S/W-CON (FF)	0	0	0	27,725.16
D	TRN501	A259/SL 01	20140630	N	S-01-106	KAM HWY, KAIPAPUA BRIDGE, OAHU-LND(FF)	0	0	0	17,950.17
D	TRN511	A259/SL 01	20140630	N	S-01-123	GRDRL & SHDR IMP-ST HWYS, HAWAII-CON(FF)	0	0	0	7,096.91
D	TRN595	A259/SL 01	20140630	N	S-01-131	PEDESTRIAN FAC & ADA COMPL, S/W-CON(FF)	0	0	0	1,538.80
D	TRN595	A259/SL 01	20140630	N	S-01-137	TRAFF SIGNAL MODERNIZATION, S/W-CON(FF)	0	0	0	8,300.26
D	TRN595	A259/SL 01	20140630	N	S-01-140	SEISMIC RETRO OF VAR BRDGS, S/W-CON(FF)	0	0	0	60,253.17
D	TRN501	A259/SL 01	20140630	N	S-01-149	KAM HWY, WAIPAHU/KA UKA BLVD, OAHU-DES	0	0	0	23,980.26
D	TRN561	A177/SL 02	20140630	N	S-02-121	KAUMUALII HWY IMP, LIHUE, KAUAI-LND(FF)	0	0	0	29,901.69

Dept	Pgm ID	Law	Lapse Date	MOF	F-FY-ACCT	Account Title	Appn Bal	Contracts Bal	Claims Bal (PO)	Ending Cash
D	TRN595	A177/SL 02	20140630	N	S-02-122	PEDESTRIAN FAC & ADA COMPL, S/W-CON(FF)	0	0	0	2,569.79
D	TRN595	A177/SL 02	20140630	N	S-02-124	IMP TO INTERSECT & HWY FAC, S/W-DES(FF)	0	0	0	71,981.33
D	TRN595	FED FUND	20140630	N	S-02-132	SEISMIC RETRO OF VAR BRDGS, S/W-DES(FF)	0	0	0	33,795.94
D	TRN501	FED FUND	20140630	N	S-02-135	KALANIANAOLE HWY, OLOMANA, OAHU-LND(FF)	0	0	0	12,897.32
D	TRN501	A200/SL 03	20140630	N	S-03-105	KAM HWY, S PUNALUU BRDG, OAHU-CON(FF)	0	0	0	26,389.14
D	TRN501	A200/SL 03	20140630	N	S-03-108	H-1, PRL CITY/WAIMALU VIAD, OAHU-DES(FF)	0	0	0	44.63
D	TRN501	A200/SL 03	20140630	N	S-03-110	KAM HWY, KOKOLOLIO BRDG, OAHU-CON(FF)	0	0	0	158.4
D	TRN511	A200/SL 03	20140630	N	S-03-118	GRDRL & SHLDR IMP ON ST HWYS, HI-CON(FF)	0	0	0	7,669.95
D	TRN531	A200/SL 03	20140630	N	S-03-120	WAIEHU BCH RD, IAO BRIDGE, MAUI-DES(FF)	0	0	0	45,184.19
D	TRN595	A200/SL 03	20140630	N	S-03-130	PEDESTRIAN FAC & ADA COMPL, S/W-CON(FF)	0	0	0	1,358.20
D	TRN595	A200/SL 03	20140630	N	S-03-134	TRAFF SGNL MODERN-VAR LOC, S/W-CON(FF)	0	0	0	560.5
D	TRN501	A 41/SL 04	20140630	N	S-04-116	N/S RD, KAPOLEI PARKWAY/H-1,OAHU-CON(FF)	0	0	0	337,799.09
D	TRN531	A 41/SL 04	20140630	N	S-04-124	HONOAPILANI HWY, HONOKOWAI,MAUI-CON(FF)	0	0	0	16,207.32
D	TRN531	A 41/SL 04	20140630	N	S-04-125	KAHULUI AIRPORT ACCESS ROAD,MAUI-CON(FF)	0	0	0	185,000.01
D	TRN595	A 41/SL 04	20140630	N	S-04-130	IMP TO INTERSECT & HWY FAC, S/W-CON(FF)	0	0	0	13,204.59
D	TRN595	A 41/SL 04	20140630	N	S-04-131	HIGHWAY PLANNING, S/W-PLN(FF)	0	0	0	15,580.81
D	TRN531	FED FUND	20140630	N	S-04-136	KAHULUI AIRPORT ACCESS ROAD,MAUI-DES(FF)	0	0	0	80,149.53
D	TRN511	FED FUND	20140630	N	S-04-138	PUAINAKO-KANOELEHUA/KOMOHANA,HI-DES(FF)	0	0	0	461.15
D	TRN501	FED FUND	20140630	N	S-04-141	KAM HWY-LAIELOA STRM BRDG, OAHU-LND(FF)	0	0	0	13,881.16
D	TRN595	FED FUND	20140630	N	S-04-142	IMP TO INTERSECT & HWY FAC, S/W-LND(FF)	0	0	0	1,852.09
D	TRN595	A178/SL 05	20140630	N	S-05-136	HIGHWAY PLANNING, S/W-PLN(FF)	0	0	0	16,203.91
D	TRN595	A178/SL 05	20140630	N	S-05-139	TRAFF SIGNAL MOD AT VAR LOC, S/W-CON(FF)	0	0	0	12,055.13
D	TRN595	A178/SL 05	20140630	N	S-05-140	SEISMIC RETROFIT-VAR BRDGS, S/W-CON(FF)	0	0	0	9,923.80
D	TRN541	FED FUND	20140630	N	S-05-149	KAM V HWY, KAWELA BRDG, MOLOKAI-DES(FF)	0	0	0	882.63
D	TRN595	A178/SL 05	20140630	N	S-05-158	IMP TO INTERSECTS/HWY FAC, S/W-DES(FF)	0	0	0	882.23
D	TRN501	A160/SL 06	20140630	N	S-06-119	KAM HWY, REHAB LAIEOA BRG, OAHU-LND(FF)	0	0	0	155.4
D	TRN501	A160/SL 06	20140630	N	S-06-125	N/S RD, KAPOLEI PARKWY/H-1, OAHU-CON(FF)	0	0	0	84,750.04
D	TRN501	A160/SL 06	20140630	N	S-06-128	I/S H-1, KINAU ST OFF-RAMP, OAHU-CON(FF)	0	0	0	21,343.18
D	TRN511	A160/SL 06	20140630	N	S-06-137	GRDRL/SHDR IMP ON STATE HWYS, HI-CON(FF)	0	0	0	5,836.06
D	TRN511	A160/SL 06	20140630	N	S-06-142	KEAAU-PAHOA RD SHDR LN CONV, HI-CON(FF)	0	0	0	3,074.90
D	TRN541	A160/SL 06	20140630	N	S-06-154	GRDRL/SHDR IMP-ST HWYS, MOLOKAI-CON(FF)	0	0	0	15.89
D	TRN561	A160/SL 06	20140630	N	S-06-160	GRDRL/SHDR IMP-ST HWYS, KAUAI-CON(FF)	0	0	0	21,273.99
D	TRN595	A160/SL 06	20140630	N	S-06-167	IMP TO INTERSECTS/HWY FAC, S/W-CON(FF)	0	0	0	291,387.50
D	TRN595	A160/SL 06	20140630	N	S-06-168	HIGHWAY PLANNING, S/W-PLN(FF)	0	0	0	145,975.86
D	TRN501	FED FUND	20140630	N	S-06-186	KAM HWY-KAIPAPAU STRM BRDG, OAHU-LND(FF)	0	0	0	347,664.43
D	TRN501	FED FUND	20140630	N	S-06-187	TRAFF OPER IMP TO INT/HWYS, OAHU-CON	0	0	0	5,637.98
D	TRN501	A213/SL 07	20140630	N	S-07-106	CASTLE HILLS ACCESS, DRNGE, OAHU-CON(FF)	0	0	0	460,011.06
D	TRN501	A213/SL 07	20140630	N	S-07-107	KAL HWY, WALL AT MAKAPUU, OAHU-CON(FF)	0	0	0	56,365.06
D	TRN501	A213/SL 07	20140630	N	S-07-108	KAM HWY/N KAHANA STRM BRDG, OAHU-CON(FF)	0	0	0	31,221.77
D	TRN501	A213/SL 07	20140630	N	S-07-113	N/S RD, KAPOLEI PARKWY/H-1, OAHU-CON(FF)	0	0	0	98,220.52
D	TRN531	A213/SL 07	20140630	N	S-07-130	HONOAPILANI HWY, HONOKOWAI,MAUI-LND(FF)	0	0	0	51,218.92
D	TRN595	A213/SL 07	20140630	N	S-07-141	IMP TO INTERSECTS/HWY FAC, S/W-CON(FF)	0	0	0	33,178.93
D	TRN595	A213/SL 07	20140630	N	S-07-142	HIGHWAY PLANNING, S/W-PLN(FF)	0	0	0	109,639.16
D	TRN511	FED FUND	20140630	N	S-07-149	HI BELT RD/KAWAILII BRIDGE, HI-DES(FF)	0	0	0	9,927.96
D	TRN501	FED FUND	20140630	N	S-07-156	TRAFF OPER IMP-INT HWYS FAC, OAHU-CON	1,015.97	0	0	15,121.99
D	TRN511	A158/SL 08	20140630	N	S-08-117	VOLCANO RD INT-KULANI RD, HI-CON(FF)	0	0	0	49,964.42
D	TRN595	A158/SL 08	20140630	N	S-08-134	IMP TO INTERSECTS/HWY FAC, S/W-CON(FF)	0	0	0	8,650.99
D	TRN595	A158/SL 08	20140630	N	S-08-135	HIGHWAY PLANNING, S/W-PLN(FF)	0	0	0	131,825.91
D	TRN595	A158/SL 08	20140630	N	S-08-139	SEISMIC RETROFIT - VAR BRGS, S/W-CON(FF)	0	0	0	73,794.62
D	TRN595	FED FUND	20140630	N	S-08-144	HIGHWAY PLANNING, S/W-CON(FF)	0	0	0	5,716.43
D	TRN195	A158/SL 08	20140630	N	S-08-277	STRUCTURAL-AIRFIELD PAVING, S/W-CON(FF)	0	0	0	28,643.10
D		FED FUND	20090630	N	S-09-248	2005 STATE HOMELAND SECURITY GRANT	0	0	0	476.55
D		FED FUND	20090630	N	S-09-249	2006 STATE HOMELAND SECURITY GRANT	0	0	0	484.96
D	TRN531	A180/SL 10	20160630	N	S-10-124	HONOAPILANI HWY, OLOWALU, MAUI-CON(FF)	86,530.93	0	0	242,953.69
D		FED FUND	20100630	N	S-10-248	2005 STATE HOMELAND SECURITY GRANT	0	0	0	509.43
D		FED FUND	20100630	N	S-10-249	2006 STATE HOMELAND SECURITY GRANT	0	0	0	423.65
D	TRN595	A164/SL 11	20140630	N	S-11-159	MISC DRNG IMP, S/W-DES	0	0	0	324,000.00
D		FED FUND	20110630	N	S-11-248	2005 STATE HOMELAND SECURITY GRANT	0	0	0	16.27
D		FED FUND	20110630	N	S-11-249	2006 STATE HOMELAND SECURITY GRANT	0	0	0	16.12
D	TRN133	A164/SL 11	20120630	N	S-12-208	HANA AIRPORT	0	0	0	174,464.00
D		FED FUND	20120630	N	S-12-248	2005 STATE HOMELAND SECURITY GRANT	0	0	0	5.76
D		FED FUND	20120630	N	S-12-249	2006 STATE HOMELAND SECURITY GRANT	0	0	0	5.08
D	TRN595	A106/SL 12	20130630	N	S-13-204	HIGHWAYS ADMINISTRATION	0	0	0	599.67
D		FED FUND	20130630	N	S-13-248	2005 STATE HOMELAND SECURITY GRANT	0	0	0	1.74
D		FED FUND	20130630	N	S-13-249	2006 STATE HOMELAND SECURITY GRANT	0	0	0	2.78
D		FED FUND	20140630	N	S-14-248	2005 STATE HOMELAND SECURITY GRANT	0	0	0	0.92
D		FED FUND	20140630	N	S-14-249	2006 STATE HOMELAND SECURITY GRANT	0	0	0	1.84
D		FED FUND	20150630	N	S-15-248	2005 STATE HOMELAND SECURITY GRANT	0	0	0	1.94
D		FED FUND	20150630	N	S-15-249	2006 STATE HOMELAND SECURITY GRANT	0	0	0	3.88
D		FED FUND	20140630	N	S-72-261	FEDERAL GRANTS FOR AIRPORT CONSTRUCTION	0	0	0	8,740,387.72
D		FED FUND	20140630	N	S-93-100	HANA HWY, TIMBER BR, HAIKU, MAUI-LND(FF)	0	0	0	20,910.93
D	TRN531	A289/SL 93	20140630	N	S-93-230	GRDRL & SHLDR IMP-ST HWYS, MAUI-CONS(FF)	0	0	0	94,850.07

Dept	Pgm ID	Law	Lapse Date	MOF	F-FY-ACCT	Account Title	Appn Bal	Contracts Bal	Claims Bal (PO)	Ending Cash
D	TRN595	A289/SL 93	20140630	N	S-93-237	HIGHWAY PLANNING, STATEWIDE-PLANS (FF)	0	0	0	102,681.01
D	TRN501	A252/SL 94	20140630	N	S-94-221	KAM HWY SHORELINE PROT, OAHU-DES (FF)	0	0	0	42.31
D	TRN595	A252/SL 94	20140630	N	S-94-240	HIGHWAY PLANNING, STATEWIDE-PLANS (FF)	0	0	0	120,284.28
D		FED FUND	20140630	N	S-94-247	I/S H-3, H-1 JCT-KMCAS, OAHU-LAND	0	0	0	713,448.11
D		FED FUND	20140630	N	S-94-269	HILO HARBOR IMPR, HAWAII-CONSTR	0	0	0	29,766.08
D	TRN595	A218/SL 95	20140630	N	S-95-126	HIGHWAY PLANNING, STATEWIDE-PLANS (FF)	0	0	0	246,313.10
D	TRN595	A218/SL 95	20140630	N	S-95-133	SEISMIC RETROFIT BRIDGES, S/W-DES (FF)	0	0	0	18,415.48
D		FED FUND	20140630	N	S-95-155	H-1 & H-2 SIGN UPGRD/RPL, OAHU-DES(FF)	0	0	0	76.47
D	TRN501	FED FUND	20140630	N	S-95-160	FT WEAVER, LAULAUNUI/GEIGER,OAHU-LND(FF)	0	0	0	274,088.03
D	TRN501	FED FUND	20140630	N	S-95-165	KAM HWY, KOKOLOLIO BRDG, OAHU-CON(FF)	0	0	0	1,000.00
D	TRN501	A218/SL 95	20140630	N	S-95-223	OAHU BIKEWAYS, OAHU-DESIGN (FF)	0	0	0	46,588.45
D		FED FUND	20140630	N	S-95-262	NAWILIWILI HBR IMP, KAUAI-CONSTR	0	0	0	15,489.35
D	TRN595	A287/SL 96	20140630	N	S-96-152	HIGHWAY PLANNING, STATEWIDE-PLANS (FF)	0	0	0	58,030.30
D	TRN595	A287/SL 96	20140630	N	S-96-158	SEISMIC RETROFIT BRIDGES, S/W-DES (FF)	0	0	0	2,916.85
D	TRN595	A287/SL 96	20140630	N	S-96-159	SEISMIC RETROFIT BRIDGES, S/W-CON (FF)	0	0	0	1,161,969.15
D	TRN501	A328/SL 97	20140630	N	S-97-107	GDRL & SHDR IMP VAR LOC, OAHU-DES (FF)	0	0	0	9,881.26
D	TRN561	A328/SL 97	20140630	N	S-97-147	KUHIO, WAIKAEA BR WIDEN, KAUAI-CON (FF)	0	0	0	8,103.76
D	TRN595	A328/SL 97	20140630	N	S-97-153	IMP INTERSECT & HWY FAC, S/W-CON (FF)	0	0	0	45,989.81
D	TRN595	A328/SL 97	20140630	N	S-97-154	HIGHWAY PLANNING, STATEWIDE-PLANS (FF)	0	0	0	36,832.64
D		A328/SL 97	20140630	N	S-97-179	KUHIO, HANAMAULU-KAPAA, KAUAI-PLN(FF)	0	0	0	522,480.14
D	TRN501	FED FUND	20140630	N	S-97-180	PUULOA RD-KAM HWY-SALT LAKE,OAHU-CON(FF)	0	0	0	48,688.54
D	TRN501	A116/SL 98	20140630	N	S-98-107	GDRL & SHDR IMP VAR LOC, OAHU-CON (FF)	470.82	0	0	317,109.53
D	TRN501	A116/SL 98	20140630	N	S-98-109	KAMEHAMEHA,RPL S PUNALUU BR,OAHU-DES(FF)	0	0	0	1,743.22
D	TRN511	A116/SL 98	20140630	N	S-98-135	GDRL & SHDR IMP-ST HWYS, HAWAII-CON (FF)	0	0	0	35,675.61
D	TRN511	A116/SL 98	20140630	N	S-98-138	QUEEN KAAHUMANU HWY WIDE, HAWAII-CON(FF)	0	0	0	2,195,694.45
D	TRN531	A116/SL 98	20140630	N	S-98-146	GDRL & SHDR IMP-ST HWYS, MAUI-CON (FF)	0	0	0	61,379.72
D	TRN531	A116/SL 98	20140630	N	S-98-148	HONOAPILANI,HONOKOWAI-PUAM,MAUI-LND(FF)	0	0	0	155,653.92
D	TRN595	A116/SL 98	20140630	N	S-98-183	MISC DRAINAGE IMP, S/W-DES (FF)	0	0	0	64.57
D	TRN531	A213/SL 07	20140630	N	S-98-201	HANA HWY, KAAHUMANU AVE, MAUI-DES(FF)	0	0	0	124,661.04
D	TRN501	A 91/SL 99	20140630	N	S-99-114	FRWY MGMT SYS,H-1,H-2,MOANA,OAHU-EQP(FF)	0	0	0	3,205.29
D	TRN501	A 91/SL 99	20140630	N	S-99-125	NORTH/SOUTH RD, KAPOLEI, OAHU-LND (FF)	0	0	0	10,739.66
D	TRN511	A 91/SL 99	20140630	N	S-99-130	GRDRL & SHDR IMP-ST HWYS, HAWAII-CON(FF)	0	0	0	108,899.22
D	TRN531	A 91/SL 99	20140630	N	S-99-136	GDRL & SHDR IMP-ST HWYS, MAUI-CON (FF)	0	0	0	35,200.68
D	TRN531	A 91/SL 99	20140630	N	S-99-137	PUUNENE/MOKULELE WIDENING, MAUI-LND (FF)	0	0	0	319,989.82
D	TRN561	A 91/SL 99	20140630	N	S-99-138	KAUMUALII, LIHUE-MALUHIA, KAUAI-DES (FF)	0	0	0	119,835.77
D	TRN595	A 91/SL 99	20140630	N	S-99-148	HIGHWAY PLANNING, STATEWIDE-PLANS (FF)	0	0	0	5,415.08
D	TRN501	FED FUND	20140630	N	S-99-171	FRWY MGMT SYS,H-1,H-2,MOANA,OAHU-DES(FF)	0	0	0	1,472.96
G	DEF110	A134/SL 13	20160630	P	S-14-213	PRE-DISASTER MITIGATION	0	0	0	6,558.54
G	DEF110	A134/SL 13	20160630	N	S-14-223	OCTOBER 30 2004 FLOODS - PA	0	0	0	98.61
G	DEF110	A134/SL 13	20160630	N	S-14-269	FLOODS	0	0	0	43,583.00
G	DEF110	A134/SL 13	20160630	N	S-14-292	MARCH 2006 FLOOD - PA	0	0	0	11,420.11
G	DEF110	A134/SL 13	20160630	N	S-14-294	STORM/SURF/FLOOD/MUD 12/4-7/2007-PA	0	0	0	639.44
G	DEF110	A134/SL 13	20160630	N	S-14-296	MARCH 11, 2011 TSUNAMI WAVES-PA	0	0	0	41,166.08
H	HTH440	A164/SL 11	20120630	N	S-12-203	ALCOHOL AND DRUG ABUSE	0	0	0	3,770.89
H	HTH460	A106/SL 12	20130630	N	S-13-204	CHILD & ADOLESCENT MENTAL HEALTH	0	0	0	13,000.00
H	HTH907	A106/SL 12	20130630	N	S-13-228	GENERAL ADMINISTRATION	0	0	0	799.61
H	HTH907	A134/SL 13	20160630	P	S-14-228	STRENGTHENING PUBLIC HEALTH INFRASTRUCTU	0	0	0	57,571.16
H	HTH849	A134/SL 13	20160630	N	S-14-236	ENVIRONMENTAL HEALTH ADMINISTRATION	0	0	0	25,191.42
H	HTH610	A134/SL 13	20160630	N	S-14-255	AIR POLLUTION CONTROL PROGRAM	0	0	0	31,332.69
K	HMS224	A178/SL 05	20060630	N	S-06-216	HOMELESS SERVICES (NOT IN S/T)	0	0	0	85.75
K	HMS222	A178/SL 05	20060630	N	S-06-219	RENTAL ASSISTANCE SERVICES (NOT IN S/T)	0	0	0	3,154,328.41
K	HMS220	A178/SL 05	20060630	N	S-06-220	RENTAL HOUSING SERVICES (NOT IN S/T)	0	0	0	1,261,238.71
K		FED FUND	99990230	N	S-06-299	HHA - HUD GENERAL FUND - (NOT IN S/T)	0	0	0	2,613,457.65
K	HMS902	A180/SL 10	20110630	N	S-11-233	GENERAL SUPPORT FOR HEALTH CARE PAYMENTS	0	0	0	38,354.44
K	HMS601	A164/SL 11	20120630	N	S-12-221	ADULT AND COMMUNITY CARE SERVICES	0	0	0	4,865.95
K		FED FUND	20140630	N	S-14-209	FOOD STAMP EMPLOYMENT & TRAINING PROGRAM	0	0	0	86,092.55
K	HMS301	A134/SL 13	20160630	N	S-14-247	PROMOTING SAFE AND STABLE FAMILIES	0	0	0	17,286.29
K		FED FUND	20140630	N	S-14-257	CHLD ABUSE/NEGLCT PREVNTN/TREATMENT PGM	0	0	0	45,191.60
K		FED FUND	20140630	N	S-14-258	FOOD STAMP PROGRAM	0	0	0	300,031.71
K		FED FUND	20140630	N	S-14-262	ASSISTANCE TO INDO-CHINESE REFUGEES	0	0	0	12,890.11
K	HMS601	A134/SL 13	20160630	P	S-14-509	FOSTER GRANDPARENT	0	0	0	223
L	LBR111	A134/SL 13	20160630	N	S-14-222	OLDER WORKERS PROGRAM	0	0	0	0.01
M	AGS879	A134/SL 13	20160630	N	S-14-228	HELP AMERICA VOTE ACT	0	0	0	64,494.00
M	AGS879	A134/SL 13	20160630	N	S-14-229	ELECTIONS ASSISTANCE FOR INDIV W/DISAB	0	0	0	104,790.77
N	ATG500	A162/SL 09	20100630	V	S-10-248	CHILD SUPPORT ENFORCEMENT SERVICES	0	0	0	4,794.40
N	ATG231	A134/SL 13	20160630	P	S-14-244	SMART	0	0	0	6,208.78
N		FED FUND	20150630	N	S-15-224	BULLETPROOF VEST PARTNERSHIP GRANT PROGM	0	0	0	8,974.07
V1	PSD613	A134/SL 13	20160630	P	S-14-264	VOCA VICTIM COMPENSATION FORMULA GRANT	0	0	0	450
V1	PSD503	FED FUND	20150630	N	S-15-244	HOMELAND SECURITY GRANT	0	0	0	6,144.91

§ 32,551,069.76

NEIL ABERCROMBIE
GOVERNOR



DS 4/29/13

RECEIVED
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
BUDGET & FINANCE

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 *[Signature]*
SUBJECT: Closing of Inactive Appropriation Accounts

2013 APR 30 AM 7:56
RECEIVED
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
BUDGET & FINANCE

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: _____

Department Date: _____

April 25, 2013

Multiple
FUND

MMDDYY

Comptroller No: _____
xxxxxxx
Comptroller Date: _____

SPX	TC	F	YR	APP	D	ALLOT	SOURCE/ OBJCT	COST CENTER	PROJECT NUMBER	PH	DEPT ACT	G/L ACCT	S/L ACCT	REFERENCE DOC NUMBER	SPX	AMOUNT	M	R	OPTIONAL DEPARTMENTAL DATA	REMARKS
						CAI														
01	411	S	12	210	Z											20,000	00		X (22)	
02	512	S	12	210	Z	20										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:

COMPTROLLER APPROVAL:

For HEAD OF DEPARTMENT

For COMPTROLLER

STATE ACCOUNTING FORM A-37
AUGUST 1, 2011 (REVISED)

2013 APR 30 AM 7:56