

DAVID Y. IGE
GOVERNOR




CURT T. OTAGURO
COMPTROLLER
AUDREY HIDANO
DEPUTY COMPTROLLER

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

June 26, 2020

COMPTROLLER'S MEMORANDUM NO. 2020-15

TO: Heads of Departments and Agencies
ATTN: Fiscal Offices
FROM: Curt T. Otaguro, Comptroller 
SUBJECT: Reporting of Data on COVID-19 Activity

In order to ensure accurate consolidation of tracking and reporting of COVID activity, departments and agencies must produce a report of receipts and expenditures that at a minimum include the account, object, project and activity code or other identifying fields starting January 01, 2020 through June 30, 2020.

Effective July 1, 2020, departments and agencies are reminded to continue to use account codes to identify expenditures from COVID-19 aid by assigning an **activity code of "COV" to all COVID-19 federally funded expenditures. Departments and agencies shall use the activity code "C19" for all other COVID-19 related expenditures.** Because COVID-19 federal aid has been received by state departments and entities that have separate accounting systems, a department reporting contact should be identified for each department or entity receiving COVID-19 aid to assist in the preparation of the report.

Beginning July 1, 2020 fiscal data on COVID-19 federal aid will be posted on a public website. The purpose of the report is to provide policy-makers and the public with additional information on COVID-19 activity. The report will include fiscal information such as "Revenue", "Expenditure", and "Encumbrance" amounts. A process will be developed whereby department staff will be given an opportunity to review the report before it is posted on a public website.

The report will be produced by the Office of Federal Awards Management, Department of Budget and Finance and the Accounting Division of DAGS.

Should you have any questions, please contact Lenora Fisher, Accounting System Administrator, Accounting Division at lenora.d.fisher@hawaii.gov.

c: Mark K. Anderson, Department of Budget and Finance, OFAM