

LEGISLATIVE REPORT

SUBJECT: Transfers of Appropriated Funds and Positions

REFERENCE: Section 37-74(d), Hawaii Revised Statutes (HRS)
Program Execution

**ACTION
REQUESTED:** The department of education shall account for each use of the authority granted by Section 37-74(d), HRS to transfer appropriated funds and positions for operating cost category among programs and among cost elements in a program, and between quarters.

DOE REPORT: Refer to Attachment, Department of Education, Section 37-74(d), HRS, Annual Report Requirement, July 1, 2005 to June 30, 2006.

**ANALYSIS OF
THE DATA:** The Department appreciates the authority granted by this statute to make transfers within its budget based on specific circumstances. The Department has fully complied with the statute's reporting requirements. The data show that transfers have been made based on addressing either budget shortfalls or other bookkeeping adjustments.

FINDINGS: The Department has fully complied with the statutory reporting requirements, and all such budgetary transfers have been duly reported and explained.

**RECOMMEND-
ATIONS:** The Department recommends that the statute be retained to continue the Department's authority to make transfers within its budget to meet its annual specific circumstances.

Department of Education
Section 37-74(d), HRS
Annual Report Requirement

July 1, 2005 to June 30, 2006

FROM Program ID / Apprn Symbol	MOF	Position No / Title / FTE / Budgeted Salary	Total Amount of Transfer	Justification for Transfer	TO Program ID /Apprn Symbol	Total Amount of Transfer
EDN300 / G-06-030-E	A	#00105 Inventory Mgmt Spec 1.00 Perm \$46,056, #08413 Secretary 1.00 Perm \$34,068, #08534 Inventory Mgmt Spec 1.00 Perm \$42,576, #08915 Clerk Typist 1.00 Perm \$22,152, #10127 Secretary 1.00 Perm \$50,448, #16258 Secretary 1.00 Perm \$34,068, #50928 Engineer 1.00 Perm \$68,880, #60004 Facilities Planner 1.00 Perm \$89,065, #60007 Facilities Director 1.00 Perm \$100,938, #60069 CIP Planner 1.00 Perm \$84,249, #68017 Facilities Planner 1.00 Perm \$66,514, #69287 CIP Planner 1.00 Perm \$74,339, #95061E Engineer 1.00 Perm \$47,892	807,852	13.00 permanent positions and operating funds were transferred to align with the re-organization of the Office of Business Services.	EDN400 / G-06-040-E	807,852
EDN100 / G-06-010-E	A	N/A	402,569	Transfer of CB allocation to Charter Schools per memo from the Director of Finance	EDN600 / G-06-060-E	402,569
EDN100 / G-06-010-E	A	N/A	6,057,443	Transfer for Food Services shortfall	EDN400 / G-06-040-E	6,057,443
EDN100 / G-06-010-E	A	N/A	294,324	Transfer for Food Services shortfall	EDN400 / G-06-040-E	294,324
EDN200 / G-06-020-E	A	N/A	2,880,000	Transfer for shortfalls in Felix related areas including autism	EDN150 / G-06-015-E	2,880,000
EDN200 / G-06-020-E	A	N/A	1,500,000	Transfer for anticipated TSA shortfall charges	EDN300 / G-06-030-E	1,500,000
EDN200 / G-06-020-E	A	N/A	435,000	Transfer for Food Services shortfall	EDN400 / G-06-040-E	435,000
EDN300 / G-06-030-E	A	N/A	515,000	Transfer for Food Services shortfall	EDN400 / G-06-040-E	515,000
EDN500 / G-06-050-E	A	N/A	50,000	Transfer for Food Services shortfall	EDN400 / G-06-040-E	50,000