### LEGISLATIVE REPORT

**SUBJECT:** Transfers of Appropriated Funds and Positions

**REFERENCES:** 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 Requirements, July 1, 2007 to June 30, 2008.

**ANALYSIS OF THE DATA:** The Department appreciates the authority granted by this statute to make transfers within its budget based on specific circumstances. The data show that transfers have been made to accommodate carryover needs in EDN 100 and EDN 150, and to consolidate appropriations for Families for REAL within EDN 100.

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

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