

STATE OF HAWAII

Accounting Manual

Volume III: Payroll Expenditures

Part 700: Appendix - Instructions and Related Sample Forms

Page 769.01

SECTION 769: INSTRUCTIONS FOR COMPLETING
EMPLOYER'S SHARE OF CONTRIBUTION ADJUSTMENT SHEET, SAFORM D-71

1. Purpose. To enable departments to adjust their assessments for employer's share of contributions.
2. Prepared By. The appropriate office of the employing department.
3. Frequency. As required.
4. Distribution.
 - (a) Copy #1 - To Central Payroll, DAGS, by 4:30 p.m. of the fifth workday before pay day; to data processing center; and to Central Payroll for control filing.
 - (b) Copy #2 - Retained by the appropriate office of the employing department for payroll verification and filed for reference.

SECTION 769: INSTRUCTIONS FOR COMPLETING
EMPLOYER'S SHARE OF CONTRIBUTION ADJUSTMENT SHEET, SAFORM D-71

ITEM NO.	DATA AND DATA INSTRUCTIONS
①	FORM - Pre-printed as PC.
②	PAYROLL NUMBER - Enter the payroll number for which these adjustments are being made.
③	EFF. DATE - Enter the pay date of the payroll period in which these adjustments are to take effect.
④	DEPARTMENT - Enter the title of the department.
⑤	UNIFORM ACCOUNTING CODE - Enter the UAC for which this adjustment is being made.
⑥	ENC. CODE - Enter "A" for encumbered funds of prior year appropriation accounts. Leave blank for unencumbered funds or for encumbered funds of current year appropriation accounts.
⑦	ACCOUNTS TO BE ADJUSTED - Enter in the appropriate blocks the amount of assessment to be adjusted, to two decimal places (include cents). Credit adjustment amounts must be in brackets.
⑧	990 MEDICAL - Enter the amount of adjustment for Medical Insurance.
⑨	991 CHILDREN DENTAL - Enter the amount of adjustment for Children's Dental Insurance.
⑩	992 W/C - Enter the amount of adjustment for Workers' Compensation.
⑪	993 GROUP LIFE INSURANCE - Enter the amount of adjustment for Group Life Insurance.
⑫	994 MEDICARE TAX - Enter the amount of adjustment for Medicare Tax.
⑬	995 RET. HEALTH INSURANCE - Enter the amount of adjustment for Retirement Health Insurance.
⑭	996 - Leave blank.
⑮	997 FICA - Enter the amount of adjustment for FICA.
⑯	998 REG. RET. - Enter the amount of adjustment for Regular Retirement.

SECTION 769: INSTRUCTIONS FOR COMPLETING
EMPLOYER'S SHARE OF CONTRIBUTION ADJUSTMENT SHEET, SAFORM D-71

ITEM NO.	DATA AND DATA INSTRUCTIONS
(17)	999 ADM. FND. - Enter the amount of adjustment for the Administrative Fund.
(18)	989 UNEMPLOYMENT INSURANCE - Enter the amount of adjustment for Unemployment Insurance.
(19)	988 ADULT DENTAL - Enter the amount of adjustment for Adult Dental Insurance.
(20)	987 VISION CARE - Enter the amount of adjustment for Vision Insurance.
(21)	986 PRESCRIPTION DRUGS - Enter the amount of adjustment for Prescription Drugs.
(22)	EMPLOYEE NAME - Enter the name of the employee for whom an erroneous assessment was made.
(23)	DATE PAID - Enter the pay date of the payroll period in which the erroneous assessment was made.
(24)	FORM - Pre-printed as PC1B.
(25)	PAYROLL NO. - Enter the payroll number for which the adjustments are being made. (Same as Item (2) , above.)
(26)	EFFECTIVE DATE - Enter the pay date of the payroll period in which these adjustments are to take effect. (Same as Item (3) , above.)
(27)	Enter the sum of the amounts in the column in the appropriate block.
(28)	TOTAL OF ALL - Enter the sum of the totals of Item (27) .
(29)	AUTHORIZED SIGNATURE, OFFICIAL TITLE - Enter the signature, date, and title of the employee authorized to adjust the assessed amount.

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EXHIBIT B: FILLED-OUT SAMPLE OF SAFORM D-71

STATE OF HAWAII										FORM 1-4 PC	PAYROLL NUMBER 5-7 T57	EFF. DATE 8-13 8/31/90	DEPARTMENT TAXATION			
EMPLOYER'S SHARE OF CONTRIBUTION ADJUSTMENT SHEET										ACCOUNTS TO BE ADJUSTED					ADJUSTMENT IS FOR	
UNIFORM ACCOUNTING CODE										990 MEDICAL	991 CHILDREN DENTAL	992 W/C	993 GROUP LIFE INSURANCE	994 MEDICARE TAX	EMPLOYEE NAME DATE PAID	
F	YR	APPRN	D	S/D	OBJECT	FUNC- TION	LOC	PROJECT	ENC C O D E	995 RET. HEALTH INSURANCE	996	997 FICA	998 REG. RET.	999 ADM. FND.		
14		15-17	18	19-21	22-25	26-29	30-32	33-36	37-38	999 UNEMPLOYMENT INSURANCE	988 ADULT DENTAL	987 VISION CARE	986 PRESCRIPTION DRUGS			
	G	91	490	T	300	2000	C600			1	34-46 (2.34)	47-54 (.37)	55-62 (.11)	63-70 (.98)	71-78 URAI, SAM 575-12-3456 July 15, 1990 \$287.20	
										2	(9.10)	(21.83)	(32.08)	(.98)		
										3	(.95)	(.32)	(.10)			
	G	91	490	T	300	2000	C600			1	(2.34)	(.37)	(.11)		URAI, SAM 575-12-3456 July 31, 1990 \$287.20	
										2	(9.10)	(21.83)	(32.08)	(.98)		
										3	(.95)	(.32)	(.10)			
										1						
										2						
										3						
										1						
										2						
										3						
BATCH TOTALS										1	990 (4.68)		992 (.74)	993 (.22)		
PC1B T57 8/31/90										2	995 (18.20)	996	997 (43.66)	998 (64.16)	999 (1.96)	TOTAL OF ALL
FORM 1-4 PAYROLL NO 5-7 EFFECTIVE DATE 8-13										3	989 (1.90)	988 (.64)	987 (.20)	986	(136.36)	
REMARKS:										14	21-30	31-40	41-50	51-60	61-70	71-80
										I CERTIFY THAT THE ABOVE ADJUSTMENTS ARE PROPER AND CORRECT						
										<i>J. M. Smart</i> AUTHORIZED SIGNATURE						
										Fiscal Acctg. Spec. OFFICIAL TITLE						

STATE COMPTROLLER
(CENTRAL PAYROLL)

STATE ACCOUNTING FORM D-71
JANUARY 1, 1990 (REVISED)

May 1, 1991