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EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER
PUBLIC UTILITIES COMMISSION

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION

July 6, 2005

FINANCE MEMORANDUM

MEMO NO. 05-06

TO: All Department Heads

FROM: Georgina K. Kawamura
Director of Finance

SUBJECT: Reporting on Unbudgeted Positions

Section 167 of Act 178, SLH 2005 (attached), requires the Department of Budget and Finance to submit a report to the Legislature identifying all positions not authorized by the Legislature.

Unauthorized positions are those that were not specifically identified in the budget details, not specifically identified in the legislative worksheets, or not authorized in other specific acts.

Your assistance is required in completing the attached worksheet so that the required information can be submitted to the Legislature by October 1, 2005. The Comments section of the report should include detailed information on the reason for establishing the position (and where deployed if applicable) as well as the impact of eliminating the position and funds projected to be expended. For positions filled or vacated, the **latest date** of filling or vacancy should be inserted. An electronic format will be provided for your convenience.

Should you have any questions, please contact the budget analyst assigned to your department as soon as possible. It is requested that your completed worksheet be submitted to this department no later than **September 16, 2005**.

The Department of Human Resources Development is preparing a report comparing authorized positions reflected in the BJ-1 and BT-1 Tables with the positions in their Hawaii Resource Management System (HRMS) to identify unbudgeted positions as of

June 15, 2005, that can be compared with your personnel records. You will also need to include personnel actions taken after June 15 through the end of FY 05. We anticipate that this report will be made available to you by the end of July.

You are reminded that Section 167 also prohibits the expenditure of funds in FY 07 for unauthorized positions. The information in the requested report will be useful in preparing the Executive Supplemental Budget request to address the FY 07 requirements of Section 167.

Attachments

1 SECTION 167. Provided that for fiscal year 2006-2007 no
2 funds, including federal funds, shall be expended to fill any
3 position not authorized by the legislature; provided further
4 that a report shall be prepared by the department of budget and
5 finance identifying all positions not authorized by the
6 legislature (both filled and vacant) in the Executive Branch
7 with the exception of the department of education and the
8 university of Hawaii; provided further that this report shall
9 include for each position the authority used to establish the
10 position, the date the position was established, whether the
11 position is filled or vacant, if the position is vacant the date
12 the position became vacant, if the position is filled the date
13 the position was filled, the amount expended for the position
14 for fiscal year 2004-2005, the amount projected to be expended
15 in fiscal year 2005-2006, the amount projected to be expended
16 for fiscal year 2006-2007, the source of funds used to pay for
17 the position, the impact of eliminating the position and funds
18 projected to be expended for the position; and provided further
19 that the report shall be submitted to the legislature no later
20 than October 1, 2005.

