



# Act 178 Gap Analysis Report for Client Systems

May 2008  
FINAL

Prepared by:





**Act 178 Public Land Trust Revenues Survey Results**

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# EXECUTIVE SUMMARY

## *Purpose*

A Gap Analysis was conducted as part of the Act 178 Reporting project. Its purpose was:

- 1) To identify any gaps between the data needed for Act 178 reporting and the data that is collected in each department or agency's computer systems; and
- 2) To identify ways for improving the manner in which departments and agencies collect and report their Act 178 data.

Surveys were distributed the following departments/agencies to complete:

1. Accounting and General Services – Automotive Management Division (DAGS-AMD)
2. Agriculture – Agricultural Resource Management (DOA-ARM)
3. Agriculture – Agribusiness Development Corporation (DOA-ADC)
4. Business, Economic Development and Tourism – Foreign Trade Zone (DBEDT-FTZ)
5. Business, Economic Development and Tourism – Hawaii Community Development Authority (DBEDT-HCDA)
6. Business, Economic Development and Tourism – Hawaii Housing Finance and Development Corporation (DBEDT-HHFDC)
7. Business, Economic Development and Tourism – Natural Energy Laboratory of Hawaii Authority (DBEDT-NELHA)
8. Education (DOE)
9. Health – Hawaii Health System Corporation (DOH-HHSC)
10. Human Services – Hawaii Public Housing Authority (DHS-HPHA)
11. Land and Natural Resources – Land Division, State Parks, Forestry and Wildlife
12. Land and Natural Resources – Boating and Ocean Recreation (DLNR-DOBOR)
13. Transportation – Airports (DOT-Airports)
14. Transportation – Harbors (DOT-Harbors)
15. Transportation – Highways (DOT-Highways)
16. University of Hawaii (UH)

We received 15 of 16 (93.75%) responses from the above departments/agencies. Only 1 department/agency did not respond: Hawaii Public Housing Authority.

## Survey Highlights

The following are some highlights from the survey responses. For detailed information, please refer to the compiled results or individual survey responses in the Appendices.

Survey Topic	Highlights
<b>Part 1 – Source Applications</b>	<p><b>Use of Excel:</b></p> <ul style="list-style-type: none"> <li>• 12 of the 15 (80%) respondents indicated that they use Microsoft Excel for compiling their data for submission to DLNR.</li> </ul>
<b>Part 2 – Collection process</b>	<p><b>TMK data:</b></p> <ul style="list-style-type: none"> <li>• 7 of the 15 (47%) respondents submit location identifiers other than TMK’s for designating properties. Examples include: Harbor location IDs, Airport names, School names, Harbor/boat ramp names, and tenant names.</li> </ul> <p><b>Time spent on reporting:</b></p> <ul style="list-style-type: none"> <li>• 9 of the 15 (60%) respondents indicated that it took 8 hours or less to compile their quarterly Act 178 report. 2 others did not indicate an exact amount of time, but indicated that it was not a time-consuming task.</li> <li>• The 4 respondents requiring more than 8 hours to compile their data indicated the following: <ul style="list-style-type: none"> <li>○ DLNR: Reconciliations to confirm that the correct amounts are remitted to OHA are very time consuming.</li> <li>○ DOA-ARM: Their current system (ARMIS) only handles recurring charges, not percentage rents or conversion premiums, which increases the report preparation and data reconciliation time. However, DOA plans to migrate their data to DLNR’s system soon.</li> <li>○ DOT-Airports: Their systems are equipped to record the information needed for Act178 reporting. However, staff input procedures would need to be changed to ensure that the system tracks all of the required information.</li> <li>○ DEBDT-NELHA: Extracting data from Quickbooks, inputting it into Excel and reconciling the balances are all very time-consuming activities.</li> </ul> </li> </ul>

## ***Recommendations For Improving Data Collection and Reporting Processes***

Based on the Gap Surveys and follow-up conversations with representatives from the various departments and agencies, the following action items should be considered:

1. **Continue with the File Upload Feature of the Host System:** The survey results validate the need for this feature as nearly everyone utilizes Microsoft Excel spreadsheets for collecting Act178 data and submitting it to DLNR.
2. **Provide a mechanism for mapping location identifiers (e.g. harbor name, school name) into their corresponding TMKs.** This feature should be built into the Host System, instead of attempting to modify each clients' individual system as it is a more cost-effective approach. Further, capturing all data at the TMK level will provided better data in the long term and may help with the creation of a comprehensive ceded land inventory in the future.
3. **Investigate whether DLNR's data reconciliation process can be automated.** In FY 2007, DLNR accounted for nearly 33% of the receipts transferred to OHA and its transaction volume (as reported in the "FY2007-Agency-Report-Consolidated.xls") represented about 87% of the total volume. In addition, DOA-ARM will soon be converting to DLNR's "SLIMS" property management system, so any improvements made would also benefit DOA-ARM.
4. **Follow-up with DOT-Airports on assistance needed with Staff Data Entry Procedures.** While DOT-Airports does not transfer any ceded revenues to OHA, its gross receipts from ceded lands represented nearly 33% of total receipts in FY 2007. Improving the accuracy and reliability of their data would help make the information more meaningful.
5. **Follow-up with DEBDT-NELHA on ways for improving the data extraction and reconciliation process.** In FY 2007, DEBDT-NELHA accounted for nearly 9% of the total transaction volume (as reported in the "FY2007-Agency-Report-Consolidated.xls"). Its volume was second only to DLNR's.

## SURVEY RESPONDENTS

The following list contains the contact names of those who completed the survey.

<b>Department</b>	<b>Contact Name</b>	<b>Title</b>
<b>1. DAGS-AMD</b>	Hugh Sonoda / Brenda Aquino	Staff Services Supervisor / Account Clerk
<b>2. DOA-ARM</b>	Laura Matsunaga	Secretary, Agricultural Resource Mgt. Div.
<b>3. DOA-ADC</b>	Lynn Owan	Admin Services Officer
<b>4. DBEDT-FTZ</b>	Gregory Barbour	FTZ Administrator
<b>5. DBEDT-HCDA</b>	Chong Gu	ASO
<b>6. DLNR (Land Division, State Parks, Forestry and Wildlife)</b>	Art Buto/ Vanessa Lau	Info. Systems Mgr. / Accountant
<b>7. DLNR-DOBOR</b>	Kevin Yim	Boating Staff Officer
<b>8. DBEDT-NELHA</b>	Sheryll Kaniho	Fiscal Officer
<b>9. DOE</b>	Ken Kajihara	CIP Planner
<b>10. DOH-HHSC</b>	Edward N. Chu	Corporate Controller
<b>11. DOT-Airports</b>	Kurt Yamasaki	Auditor VI
<b>12. DOT-Harbors</b>	Charles Miyamoto	IT Specialist V
<b>13. DOT-Highways</b>	Michael K. Amuro	Property Manager
<b>14. DBEDT-HHFDC</b>	Pauline Wong / Jennifer Lee	Accountant IV / Systems Analyst Programmer
<b>15. UH</b>	Lynn Nakamasu	Procurement & Property Management Specialist
<b>TOTAL</b>	15	

## OVERVIEW OF CLIENT SYSTEMS

The following list the computer systems and platforms utilized by each department or agency for recording ceded land receipts and, if applicable, for managing its land inventory.

<b>Department</b>	<b>System and Platform</b>
<b>1. DAGS-AMD</b>	Manual system utilizing Excel for recording revenue and receipt of ceded lands revenues for 3 parking lots.
<b>2. DOA-ARM</b>	<ul style="list-style-type: none"> <li>• ARMIS (Linux-APPX)</li> <li>• Excel 2003 (land inventory) – M/S Windows</li> </ul>
<b>3. DOA-ADC</b>	<ul style="list-style-type: none"> <li>• Quickbooks 2004 - M/S Windows</li> <li>• Excel 2000 – M/S Windows</li> </ul>
<b>4. DBEDT-FTZ</b>	<ul style="list-style-type: none"> <li>• Iseries (Financial system)</li> <li>• Excel – M/S Windows</li> </ul>
<b>5. DBEDT-HCDA</b>	<ul style="list-style-type: none"> <li>• FAMIS - IBM Mainframe</li> <li>• Excel - M/S Windows</li> </ul>
<b>6. DLNR (Land Division, State Parks, Forestry and Wildlife)</b>	<ul style="list-style-type: none"> <li>• SLIMS (property mgmt system) - M/S Windows</li> </ul>
<b>7. DLNR-DOBOR</b>	<ul style="list-style-type: none"> <li>• SLIMS (property mgmt system) - M/S Windows</li> <li>• Excel - M/S Windows</li> </ul>
<b>8. DBEDT-NELHA</b>	<ul style="list-style-type: none"> <li>• Quickbooks (revenue data) - M/S Windows</li> <li>• Excel - M/S Windows</li> <li>• AutoCAD 2008 (land inventory) - M/S Windows</li> </ul>
<b>9. DOE</b>	<ul style="list-style-type: none"> <li>• FMS (financial system) - IBM Mainframe</li> <li>• M/S Access (land inventory) – M/S Windows</li> </ul>
<b>10. DOH-HHSC</b>	<ul style="list-style-type: none"> <li>• McKesson HBOC Series General Ledger - AS/400</li> </ul>
<b>11. DOT-Airports</b>	<ul style="list-style-type: none"> <li>• AIRMIS 21 (Oracle Financials) - IBM AIX (Oracle database)</li> <li>• Excel (land inventory) - M/S Windows</li> </ul>
<b>12. DOT-Harbors</b>	<ul style="list-style-type: none"> <li>• CIDS (Comprehensive Info DB System) - IBM AIX (Oracle database)</li> </ul>
<b>13. DOT-Highways</b>	<ul style="list-style-type: none"> <li>• Excel – M/S Windows</li> <li>• Access - M/S Windows</li> </ul>
<b>14. DBEDT-HHFDC</b>	<ul style="list-style-type: none"> <li>• FAMIS (deposits info) - IBM Mainframe</li> <li>• Dbase IV (lessee ledger) - M/S Windows</li> <li>• Data tapes</li> <li>• Excel 2007 (land inventory) - M/S Windows</li> </ul>
<b>15. UH</b>	<ul style="list-style-type: none"> <li>• FMIS (financial system) - IBM Mainframe (ADABAS database)</li> <li>• Excel (land inventory) - M/S Windows</li> </ul>



**Act 178 Public Land Trust Revenues Survey Results**

**DATA COLLECTION SUMMARY**

The table below summarizes methods used to collect each of the Act 178 data elements.

Department	Type	TMK or Other ID	Trust Land Status	Account	Doc No.	Name	Non-OHA Share	OHA Share	Gross Receipt
1. DAGS-AMD	"Lease"	manual entry of TMKs		manual entry			Calculated	Calculated	
2. DOA-ARM	ARMIS, manual entry to Excel	ARMIS, manual entry to Excel	ARMIS, manual entry to Excel	ARMIS, manual entry to Excel	ARMIS, manual entry to Excel	ARMIS, manual entry to Excel	Calculated	Calculated	ARMIS, manual entry to Excel
3. DOA-ADC	Excel, manual entry	Excel, manual entry of TMKs	Excel, manual entry	Excel, manual entry	Office files & Quick-books, manual entry	Office files & Quick-books, manual entry	Office files & Excel, manual entry and formula imputes OHA share	Excel, Manually input and formula imputes Non-OHA share	Quick-books and Excel, manual entry
4. DBEDT-FTZ	Iseries via system generated report	Excel, manual entry of TMKs	Excel, manual entry	manual entry	manual entry	system generated report	manual entry	manual entry	manual entry
5. DBEDT-HCDA	Excel, extracted from datamart and database	Excel, manual entry of TMKs	n/a	FAMIS and Excel	FAMIS and Excel	FAMIS and Excel	Calculated	Calculated	FAMIS via datamart



Department	Type	TMK or Other ID	Trust Land Status	Account	Doc No.	Name	Non-OHA Share	OHA Share	Gross Receipt
6. DLNR (Land Division, State Parks, Forestry and Wildlife)	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel
7. DLNR-DOBOR	SLIMS, download to Excel	SLIMS, download to Excel of Other IDs (e.g. harbor name, ramp name...)	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel	SLIMS, download to Excel
8. DBEDT-NELHA	Excel, not currently extracted for OHA reports	Map, not currently extracted for OHA reports	Map, not currently extracted for OHA reports	Quick-books export to Excel	Quick-books (invoice no.) export to Excel	Quick-books export to Excel	Calculated	Calculated	Quick-books export to Excel
9. DOE		Access, custom extract	manual entry from DLNR document	FMS PROGID, automated interface			FMS, automated interface	Calculated	FMS, query results
10. DOH-HHSC	manual entry	manual entry of TMKs	manual entry	manual entry	manual entry	manual entry	manual entry	manual entry	GL download
11. DOT-Airports	AIRMIS21 & financial work papers, manual entry	AIRMIS21/ DOTCMS-Space/Bldg ID #, manual entry of Other IDs	LEG Audit Rpt No. 86-17 & Prior Audits, manual entry	FAMIS, manual entry	AIRMIS21, manual entry	AIRMIS21, manual entry	AIRMIS21, manual entry	N/A	AIRMIS21, manual entry

Department	Type	TMK or Other ID	Trust Land Status	Account	Doc No.	Name	Non-OHA Share	OHA Share	Gross Receipt
12. DOT-Harbors	CIDS, custom extract	CIDS, custom extract of Harbors Location ID	OHA % stored in CIDS is used as extraction criteria	manual entry	CIDS, custom extract	CIDS, custom extract	Calculated	CIDS, custom extract	CIDS, custom extract
13. DOT-Highways	manual entry	manual entry of TMKs	manual entry		manual entry	manual entry		manual entry	manual entry
14. DBEDT-HHFDC	Dbase IV, manual entry	Dbase IV, manual entry of TMKs	Excel, manual entry	FAMIS, manual entry	Dbase IV, manual entry	Dbase IV, manual entry	FAMIS via system-generated report	N/A	FAMIS via system-generated report
15. UH	manual entry	manual entry of TMKs	manual entry	manual entry	manual entry	manual entry	FMIS as reported to OPRPM by each dept.	FMIS as reported to OPRPM by each dept.	FMIS as reported to OPRPM by each dept.

The table below summarizes the amount of time per quarter spent on Act 178 reported and information about potential client system modifications to improve the data collection and reporting process.

Department	Time spent per quarter	Client System Modification Needed?
1. DAGS-AMD	1 hr.	None.
2. DOA-ARM	14 hrs.	Run all receipts through ARMIS. Currently % rent and conversion premiums are not recorded in ARMIS. 4/21/08: Per Randy Teruya, DOA is planning on using the SLIMS system instead of ARMIS. Therefore any improvements that are made to help DLNR should also benefit DOA.
3. DOA-ADC	8 hrs.	Only 6 tenants on ceded lands right now. If volume increased, then it would be helpful for their internal monthly report to include RP/License Numbers, TMK and land status.
4. DBEDT-FTZ	3 hrs.	"Since we have only two accounts subject to OHA payments, the current system is sufficient."
5. DBEDT-HCDA	2-6 hrs.	None.
6. DLNR (Land Division, State Parks, Forestry and Wildlife)	40 hrs.	"It'll be very helpful if we can create an automatic program to perform OHA reconciliation and generate Act 178 report."
7. DLNR-DOBOR	8 hrs.	
8. DBEDT-NELHA	30 hrs.	Ability to manipulate QuickBooks for input of conforming data without the necessity of exportint to Excel
9. DOE	4 hrs.	Would like to speed up FMS financial reports
10. DOH-HHSC	1 hr.	Better GL system
11. DOT-Airports	15-17.5 hrs.	System needs to be modified and staff input procedures changed to ensure that the system will track all information required by Act 178.
12. DOT-Harbors	4 hrs.	The report generated from CIDS takes a long time to run. Can the database or report program be made more efficient? 4/17/08: Per Charles Miyamoto, the report must be run one month at a time and takes several minutes each time. The SQL statements are available and can be modified, if necessary.
13. DOT-Highways	?	Has only 1 ceded parcel that produces revenue, so no compilation or extraction of data is performed.
14. DBEDT-HHFDC	8 hrs.	HHFDC has plans to upgrade their accounting system.
15. UH	30-60 days in duration (actual data)	None indicated in survey. 4/18/08: Per Lynn Nakamasu: UH's process is decentralized with each dept/program calculating its ceded land revenues separately, then submitting to the Office of Procurement

Department	Time spent per quarter	Client System Modification Needed?
	entry is not too time consuming)	and Real Property Management (OPRPM) for consolidation and submittal to DLNR. Also, although parking revenue, vending revenue and other receipts are recorded in FMIS, they are often reported in total by the vendors that operate these services. The responsible department/program must then determine which revenues are attributable to parking lots, vending machines, etc. that are on ceded land.



**Act 178 Public Land Trust Revenues Survey Results**

**PART 2 – DATA COLLECTION**

This section contains the responses to Part 2 of the Gap Analysis Survey that were submitted by each department of agency.

**2.1 Briefly describe your current process to comply with the Act 178 Reporting Requirements. Please include steps for data extraction, compilation, review and correction.**

<b>Department</b>	<b>Response</b>
1. DAGS-AMD	See #1.3 of the Act 178 Public Land Trust Revenues Survey
2. DOA-ARM	On a weekly basis, ceded land revenue information from ARM's daily receipt log is posted to an excel spreadsheet by the Accountant. Information includes date of receipt, amount of receipt, lease number, name of ag park and receipt number. This worksheet is also used to balance cash receipts with treasury deposit reporting to B&F. Information is maintained by quarters and total revenue is verified with the quarterly reporting of ceded land revenue to B&F for transfers to OHA. Annually, quarterly information on the excel spreadsheet is combined on a new excel worksheet and sorted by lease number. A formula is entered to obtain the annual revenue by lease number. Total revenue is tied into the total reported to B&F during the year. Unnecessary rows are deleted and columns are added, as well as formulas to calculate the OHA and non-OHA portion of the revenue. Total OHA portion is tied into the total reported to B&F during the year. Applicable information is transferred to the Act 178 reporting format provided by DLNR. The Division Secretary updates lease information by consulting with the program's Property Managers. Information includes the TMK number, type of property, trust land status and name.
3. DOA-ADC	Performed quarterly: Receipt information is posted to an Excel spreadsheet by the ASO. Date of deposit, deposit number, name of tenant, and amount of ceded land rent are input. This spreadsheet is used to summarize total receipts by month. Receipt total by month is then input into a second spreadsheet that calculates the amount payable to OHA and non-OHA. This spreadsheet is then forwarded to DOA Fiscal Office to request transfer of funds to OHA and non-OHA via journal voucher. The ASO forwards a copy of the journal voucher to B&F. On an annual basis, the total revenue based on the aforementioned information is input onto the Act 178 report to DLNR.
4. DBEDT-FTZ	Invoices are generated by the ISeries and mailed to the customers. When payment is received it is entered into the ISeries and into an excel spreadsheet. At the end of the end of the quarter, the excel spreadsheet is reviewed by the Business Manager and forwarded to the Departmental Fiscal Officer where it is again reviewed. Corrections may be made at either level.
5. DBEDT-HCDA	Deposit to bank → TDR to FAMIS → Datamart → Excel → Reporting → reconciling/review → Final Submission
6. DLNR (Land Division,	Background: Our SLIMS system is an innovative program which allows us to set up tenant's revenue allocation at the initial stage. Thus, a tenant's gross receipts for Public Land Trust will automatically split according to

Department	Response
State Parks, Forestry and Wildlife)	<p>the tenant setup. However, we have to manually input the split for non-tenant accounts.</p> <p>It takes several steps to prepare the Act 178 Report on an annual basis. First, we perform a reconciliation to ensure that the split on gross receipts for OHA is properly done. Second, we download all the information pertaining to Public Land Trust from SLIMS to an excel spreadsheet. Last, we manipulate the data to follow the standard format.</p> <p>To ensure that the OHA split is correctly used, we prepare an OHA reconciliation by division, program, and island. We require knowing the UAC split of each gross receipt for the Public Land Trust. For example, under Coastal Lands, option 14, 20% of the total gross receipt should allocate to OHA (T-08-901-1729-0520) and the rest, 80% should allocate to our Special Fund (S-08-325-1035-0520). As such, we retrieve and reconcile the data from SLIMS one program at a time to complete the Reconciliation. Lastly, we also prepare a Public Trust Land Proceeds report which serves as a recap for Act 178 and for our Land Division as well.</p> <p>Arthur pulls the data from SLIMS for Act 178 and he manipulates the data according to the OHA standard reporting. He also ensures that the amounts of gross receipts and OHA transfers in Act 178 report are confirmed with the Public Trust Land Proceeds report. [see below]</p> <p>Run SQL script to extract data from SLIMS; based on Unit Type (only OHA unit types) for specified time period (based on Transaction Date); include Tenants and non-Tenant receipts. That report is spooled to a text file and brought into Excel. That spreadsheet is sorted so that it can be reconciled against Vanessa's summary spreadsheet by DLNR Division and source code.</p> <p>A separate report is run in order to check that the fee conveyances and exchanges are included in the final report.</p>
7. DLNR-DOBOR	Amounts are split and deposited as revenues from cost center and amounts due to OHA. The amount due to OHA is held in an "escrow" account and paid to OHA on a quarterly basis.
8. DBEDT-NELHA	Receipts are entered into NELHA Quickbooks system on a daily basis by the Account Clerk. Information includes date of receipt, invoice number, budget code number, tenant name, amount credited to each revenue code for that particular invoice. Information is exported from QuickBooks to excel on a weekly basis in the format need for OHA reporting. Excel spreadsheet is then laboriously worked to include formulas for computing OHA's 20% or not subject to OHA 20%. Totals are inserted for Treasury Deposit Receipts to include amount that goes into NELHA special fund and amount that is to be deposited to OHA trust account. On a quarterly basis those reports are matched up to total revenue received for the quarter and the total pro-rate 20% share to OHA. These totals must match total revenue received for the quarter for NELHA. On an annual basis the same is done. Total revenue received by NELHA must match to total deposited to its special fund and total transferred to OHA. NELHA currently does not track all the information requested to comply with Act 178. For example, NELHA has never kept track of receipts by Tax Map Key.
9. DOE	Query request and review; manual worksheet computations. Documenting and journal voucher submittal. Submittal to DLNR via DOE

<b>Department</b>	<b>Response</b>
	Facilities Development Branch after review.
10. DOH-HHSC	Gross receipts data is taken from a general ledger download. Calculation of OHA and non-OHA portion is done manually using those accounts identified by Deloitte & Touche in their report on HHSC receipts belonging to OHA.
11. DOT-Airports	See Methodology and Procedures. <i>(in Appendix of the Public Land Trust Survey Report)</i>
12. DOT-Harbors	After the close of a quarter, a report is generated from CIDS listing the payments received and applied to invoices with the OHA amounts due. This report is summarized and compiled to create the FAMIS Journal Voucher to transfer cash from the operating funds to the OHA trust fund
13. DOT-Highways	Since we have only one known property that garners any revenue classified as ceded land, we do not compile or extract data. The revenue per year is reported each year without much computation involved.
14. DBEDT-HHFDC	We pull the General Ledger report for total lease rent receipts and pull project name/lessee information from the Lease Rent information processing system. Manually enter into the Excel spreadsheet.
15. UH	Each department/program with revenues identified by the Department of the Attorney General as being subject to Act 178 is required to report to OPRPM the gross revenues for each identified revenue source. OPRPM compiles data for submission to DLNR.

**2.2 How long does it currently take you to comply with Act 178 Reporting Requirements?**

<b>Department</b>	<b>Response</b>
1. DAGS-AMD	One hour
2. DOA-ARM	Approximately 14 hours/month. <i>(4/18/08: corrected to 14 hours/quarter)</i>
3. DOA-ADC	Approximately 8 hours per quarter.
4. DBEDT-FTZ	Approximately 3 hours per quarter.
5. DBEDT-HCDA	2-6 hours per quarter
6. DLNR (Land Division, State Parks, Forestry and Wildlife)	It takes about one to two weeks to complete the OHA reconciliation and Public Trust Land Proceeds report.  Reconciliation can take days or weeks depending on reconciling items and being able to coordinate with Fiscal Office (i.e., Vanessa). Total of approximately 40 man-hours (the first year was double or triple that in order to get the original SQL script right.
7. DLNR-DOBOR	
8. DBEDT-NELHA	It took approximately three weeks this year to compile the information and put it into some conforming requirement for the annual report. It takes about two hours to do the weekly report and another six hours to do the quarterly report. NELHA has not complied with all the requirements. One missing component is the tax map keys.
9. DOE	4 hours
10. DOH-HHSC	About an hour.
11. DOT-Airports	Approximately 60 to 70 hours annually.
12. DOT-Harbors	About 4 hours every three months

<b>Department</b>	<b>Response</b>
13. DOT-Highways	
14. DBEDT-HHFDC	We can retrieve the necessary information in 8 hours
15. UH	30-60 days (4/18/08: Clarified that this represents the duration, not the effort involved. It takes a long time for the Office of Procurement and Real Property Management (OPRPM) to receive all of the data from UH's various departments and programs, but not very long to consolidate it for Act 178 reporting)

**2.3 What are some of the difficulties encountered in completing the Act 178 Reporting Requirements?**

<b>Department</b>	<b>Response</b>
1. DAGS-AMD	None.
2. DOA-ARM	Manual input of data into an Excel spreadsheet is a duplication of effort since revenue information is already being entered into the program's accounting system by the Account Clerk.
3. DOA-ADC	Duplication of effort
4. DBEDT-FTZ	At this time, none.
5. DBEDT-HCDA	Reconciling
6. DLNR (Land Division, State Parks, Forestry and Wildlife)	It's very time consuming to pull data from the SLIMS system and perform the OHA reconciliation.
7. DLNR-DOBOR	Determining what parcels of land are ceded lands and allocating amounts payable to OHA. I believe that this is the reason previous administrations have decided that if there is any ceded lands at a cost center, than the entire amount is subject to OHA.
8. DBEDT-NELHA	Tax map keys is the most difficult as NELHA has not kept receipts by tax map key. Ability to input required data into QuickBooks.
9. DOE	Late FMS reports used to validate query figures
10. DOH-HHSC	Results for the last month of the quarter need to be estimated to meet the reporting deadlines, as the general ledger for that month is not yet closed.
11. DOT-Airports	Current system does not identify and compute ceded land square footage and corresponding receipts thus reports are manually created from queries and system generated reports.
12. DOT-Harbors	The reporting of OHA amounts due is dependent on completing other accounting tasks on time. Cash received has to be deposited in the bank and recorded in FAMIS on a daily basis. The CIDS cash received must be reconciled to FAMIS Treasury Deposit receipts on a monthly basis. Finally, amounts received in CIDS has to be applied to an invoice on a daily basis in order to link the payment to a location. The invoice has the location information to look up the amounts due to OHA .
13. DOT-Highways	
14. DBEDT-HHFDC	Our accounting system is antiquated and unreliable. Moreover, data are maintained in different programs (e.g., DBase, Excel, FAMIS).



<b>Department</b>	<b>Response</b>
15. UH	While FMIS records all revenues by account codes, specific data attributed to ceded lands only must be extracted from data maintained by applicable departments/programs.

**2.4 Please describe any changes to your current system(s) that would make the collection of this data more efficient.**

<b>Department</b>	<b>Response</b>
1. DAGS-AMD	None.
2. DOA-ARM	All receipts need to run through ARMIS to be able to extract comprehensive info. Currently % rent and conversion premiums are not recorded.
3. DOA-ADC	Currently, ADC's ceded land receipts are minimal (from 6 tenants). In the event that ADC manages more ceded land, there will be a need to include RP/License numbers, TMK, and whether land is ceded or non-ceded, in its internal monthly report.
4. DBEDT-FTZ	Since we have only two accounts subject to OHA payments, the current system is sufficient.
5. DBEDT-HCDA	None.
6. DLNR (Land Division, State Parks, Forestry and Wildlife)	It'll be very helpful if we can create an automatic program to perform OHA reconciliation and generate Act 178 report.
7. DLNR-DOBOR	
8. DBEDT-NELHA	Ability to manipulate QuickBooks for input of conforming data without the necessity of exporting to Excel
9. DOE	Speed up FMS financial reports
10. DOH-HHSC	A decent general ledger system.
11. DOT-Airports	System needs to be modified and staff input procedures changed to ensure that the system will track all information required by Act 178.
12. DOT-Harbors	The OHA report generated from CIDS takes a long time to run. Can the database or report program be made more efficient to speed the time of completion?
13. DOT-Highways	
14. DBEDT-HHFDC	We plan to upgrade our accounting system.
15. UH	

# APPENDIX A – SAMPLE SURVEY

<b>INSTRUCTIONS</b>
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## Purpose of the Act 178 Reporting System Gap Analysis Questionnaire

Commercial Data Systems (CDS) has been contracted by the Department of Land and Natural Resources (DLNR) to design and develop an application to meet the Act 178 Ceded Land Revenue Reporting Requirements. The design phase of the project includes the evaluation of the current data collection process to identify any gaps between the data requested for the Act 178 Reporting and data available in source systems and to recommend solutions or workarounds to resolve these gaps. In order to identify and resolve any gaps, CDS will be meeting with the Agencies / Departments and the questionnaire will be used as a discussion document for these follow up meetings.

## Instructions and Suggestions for Completing the Questionnaire

Please note the following instructions and suggestions for completing the questionnaire:

1. Provide a response to **ALL** of the questions, providing information to the best of your ability if precise information is not readily available.
2. Please forward any other supporting documentation to support your responses. Supporting documentation may be sent via email or fax to the contact information noted below.
3. Provide a contact name and telephone number below in the event the we may have questions or need additional clarification regarding the responses:

<b>CONTACT NAME</b>	
<b>TITLE</b>	
<b>DEPARTMENT</b>	
<b>TELEPHONE NUMBER</b>	
<b>EMAIL ADDRESS</b>	

4. Questionnaires are due prior to your scheduled follow up meeting. Please email your response to [ACT178@hawaii.gov](mailto:ACT178@hawaii.gov). CDS / DLNR will contact you to schedule the follow up meeting. Follow up meetings will be conducted between December 10<sup>th</sup> and February 1<sup>st</sup>.
5. If you have any questions feel free to contact Mike Takeno (CDS Consultant) at [mike@cdsinc.com](mailto:mike@cdsinc.com).

**Act 178 Reporting System Gap Analysis Survey**

#	Part 1 – Source Applications																									
1.1	<p><i>What application(s) do you currently use to record the revenue and receipt of ceded land revenues? Please indicate if the application is commercially available or if the application is custom built. (Example: FAMIS Application which was Custom built and implemented in 1980 which resides on an IBM platform)</i></p> <table border="1"> <thead> <tr> <th align="center">Application Name &amp; Version</th> <th align="center">Commercial or Custom Application?</th> <th align="center">Vendor / Developer</th> <th align="center">Implementation Date</th> <th align="center">Platform</th> </tr> </thead> <tbody> <tr> <td align="center">e.g. FAMIS</td> <td align="center">Custom</td> <td align="center">KPMG</td> <td align="center">1980</td> <td align="center">IBM</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>Comments:</p>	Application Name & Version	Commercial or Custom Application?	Vendor / Developer	Implementation Date	Platform	e.g. FAMIS	Custom	KPMG	1980	IBM															
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e.g. FAMIS	Custom	KPMG	1980	IBM																						
1.2	<p><i>If different from above, please indicate what applications are currently used to manage your land inventory. (Example: Land Inventory Records managed independently from financial records on an Excel Spreadsheet which is Commercially available from Microsoft and was installed in 2000 on a Windows workstation)</i></p> <p><input type="checkbox"/> Not Applicable</p> <table border="1"> <thead> <tr> <th align="center">Application Name &amp; Version</th> <th align="center">Commercial or Custom Application?</th> <th align="center">Vendor / Developer</th> <th align="center">Implementation Date</th> <th align="center">Platform</th> </tr> </thead> <tbody> <tr> <td align="center">e.g. EXCEL 2000</td> <td align="center">Commercial</td> <td align="center">Microsoft</td> <td align="center">July 2000</td> <td align="center">Windows</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>Comments:</p>	Application Name & Version	Commercial or Custom Application?	Vendor / Developer	Implementation Date	Platform	e.g. EXCEL 2000	Commercial	Microsoft	July 2000	Windows															
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#	Part 1 – Source Applications		
1.3	<p><i>Where are the following data elements maintained and how is the data extracted? (Example: Account information is extracted from FAMIS using DataMart. TMK is manually entered from an Excel Spreadsheet)</i></p>		
	<p><b>Data Element</b></p>	<p><b>Source</b> (Application Name from Section 1.1 and 1.2)</p>	<p><b>Extraction Method (e.g. system generated report, system export utility, custom data extract program, manual entry)</b></p>
	<p><b>Type</b> (Lease, permit, easement, conveyance, acquisition, exchange, etc.)</p>		
	<p><b>Tax Map Key or Other ID</b> (Unique identifier to help locate the parcel of land)</p>		
	<p><b>Trust Land Status</b> (“Ceded” status per Admission Act e.g. 5(a), 5(b), etc.)</p>		
	<p><b>Account</b> (To what account was the non-OHA portion of the receipt deposited)</p>		
	<p><b>Document No.</b> (Lease or permit number or other identifier for the encumbrance)</p>		
	<p><b>Name</b> (Lessee or permittee name)</p>		
	<p><b>Non-OHA Share</b> (Amount of receipt not transferred to OHA)</p>		
	<p><b>OHA Share</b> (Amount to be transferred to OHA)</p>		
	<p><b>Gross Receipt</b> (Total amount received in the reporting period for the encumbrance)</p>		

#	Part 2 – Collection Process
2.1	<p><i>Briefly describe your current process to comply with the Act 178 Reporting Requirements. Please include steps for data extraction, compilation, review and correction.</i></p> <p>RESPONSE:</p>
2.2	<p><i>How long does it currently take you to comply with the Act 178 Reporting Requirements?</i></p> <p>RESPONSE:</p>
2.3	<p><i>What are some of the difficulties encountered in completing the Act 178 Reporting Requirements?</i></p> <p>RESPONSE:</p>
2.4	<p><i>Please describe any changes to your current system(s) that would make the collection of this data more efficient.</i></p> <p>RESPONSE:</p>

#	Part 3 – Other Related Information
3.1	<p><i>If applicable, please provide any departmental policies or procedures related to the information requested above.</i></p>

**Thank you for your input and participation.**



## APPENDIX B – COMPLETED SURVEYS

Department
1. DAGS-AMD
2. DOA-ARM
3. DOA-ADC
4. DBEDT-FTZ
5. DBEDT-HCDA
6. DLNR (Land Division, State Parks, Forestry and Wildlife)
7. DLNR-DOBOR
8. DBEDT-NELHA
9. DOE
10. DOH-HHSC
11. DOT-Airports
12. DOT-Harbors
13. DOT-Highways
14. DBEDT-HHFDC
15. UH

**Survey Responses**