

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, 2006 to June 30, 2007.

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 to accommodate expenditures for the school R&M program or to allow revenues received within two trust funds to be expended.

FINDINGS: The Department has fully 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.

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

July 1, 2006 to June 30, 2007

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
EDN100 / G-06-030-E	A	N/A	978,233	Transfer for school level R&M expenditures	EDN400 / G-06-040-E	978,233
EDN100 / T-07-916-E	T	N/A	148,475	Transfer to accommodate revenues and expenditures exceeding appropriation	EDN100 / T-07-913-E	148,475
EDN100 / T-07-902-E	T	N/A	25,000	Transfer to accommodate revenues and expenditures exceeding appropriation	EDN100 / T-07-913-E	25,000