

Department of xxx
Functions

Table 1

<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
Hawaii Army National Guard	i) Provides for the defense, safety and welfare of the people of Hawaii.	1) Provide for the command and control of all units and activities to include total planning, formulating goals and objectives, and supervising the activities of subordinate units.	DEF110AB		Chapter 26-21, HRS
	ii) Maintains its readiness to respond to the needs of the people in the event of war or devastation originating from either natural or human-caused disasters.	2) Provide for the operations and training of all units and activities to include development of operational and training plans, coordination of support to civil authorities and administration of the Hawaii Military Academy.			HRS 121. 121-1,
	iii) To meet its federal mission as part of the military reserve component, the Hawaii National Guard, consisting of the Army and Air National Guard divisions, is manned, trained, equipped and ready for call to active duty by the President in times of national emergency. To meet its State mission, the Hawaii National Guard responds when necessary to protect life and property, preserve peace, order and public safety as directed by competent State authority.	3) Provide disaster assistance and helicopter support to state and county civil defense and law enforcement agencies for disaster emergencies and drug reduction and prevention efforts.			HRS 122, 122A and Master Cooperative Agreement (MCA)
		(4) Provide military units to support our nation's "War on Terrorism" by deploying and participating in Operation Iraqi Freedom and Enduring Freedom.			
		(5) Provide military units to support our nation's COVID 19 Emergency Pandemic by deploying and participating in ongoing Pandemic Operations.			
Hawaii Air National Guard	i) Provides for the defense, safety and welfare of the people of Hawaii.	1) Provide for the command and control of all units and activities to include total planning, formulating goals and objectives, and supervising the activities of subordinate units.	DEF110AC		Chapter 26-21, HRS
	ii) Maintains its readiness to respond to the needs of the people in the event of war or devastation originating from either natural or human-caused disasters.	2) Provide for the operations and training of all units and activities to include development of operational and training plans, coordination of support to civil authorities and administration of the Hawaii Military Academy.			HRS 121, 121-1
	iii) To meet its federal mission as part of the military reserve component, the Hawaii National Guard, consisting of the Army and Air National Guard divisions, is manned, trained, equipped and ready for call to active duty by the President in times of national emergency. To meet its State mission, the Hawaii National Guard responds when necessary to protect life and property, preserve peace, order and public safety as directed by competent State authority.	3) Provide disaster assistance and helicopter support to state and county civil defense and law enforcement agencies for disaster emergencies and drug reduction and prevention efforts.			HRS 122, 122A and Master Cooperative Agreement
		(4) Provide military units to support our nation's "War on Terrorism" by deploying and participating in ongoing Operations.			

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		(5) Provide military units to support our nation's COVID 19 Emergency Pandemic by deploying and participating in ongoing Pandemic Operations.			
Hawaii Emergency Management Agency	Coordinates the civil defense planning of all public and private organizations within the islands, minimizes the loss of life and property damage, restores essential public services, and expedites the recovery of individuals in the event of natural or human-caused mass casualty situations.	Review, prepare, coordinate, update and/or publish Emergency Preparedness Plans, State and County Emergency Communications Plans and State Telecommunications Branch Maintenance guides, instructions and SOP's.	DEF110AD		Chapter 26-21, HRS
		1. Maintain plans for and administer State-Federal disaster relief assistance.			HRS 127
		2. Continue activities in disaster preparedness, mitigation, response, and recovery.			HRS 127A
		3. Develop and execute a realistic training and exercise program designed to assist assigned and volunteer personnel at the state and county levels in attaining a high level of proficiency in their execution of emergency management missions.			
		4. Establish and maintain effective relationships with emergency management personnel at county, state, private, and Federal levels.			
		5. Apply for and execute appropriate grants to obtain federal funds for Emergency Management Programs: Preparedness, Response, Mitigation, and Recovery.			
		6. Continue to develop and improve state wide emergency management infrastructure which emphasizes emergency operating center preparedness; redundancy of systems and multiple means of communications; enhancement of the state siren system and the emergency broadcast system.			
		(6) Provide Emergency services to support our nation's COVID 19 Emergency Pandemic by deploying and participating in ongoing Pandemic Operations.			

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<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
Office of Homeland Security	Provides a comprehensive program, to protect our people, infrastructure, and government from terrorism and threats of attack as prescribed under Chapter 26, Executive and Administrative Departments, Section 21, Department of Defense	Strengthening Information Sharing, Collaboration, and Communications; strengthening cyber capabilities; enhancing fusion capabilities; strengthening Medical Surge and Mass Care Capabilities; strengthening Whole Community Planning and Preparedness; resilience, public-private partnerships (PPP); climate change; interoperability; FirstNet; grant management; homeland security training and exercise; critical infrastructure and synchronization of sectors and the lifelines; alignment/ development/ update of policies, functions, responsibilities, authorities, and resourcing.	DEF110AA		Chapter 26-21, HRS, HRS 128A &128B
Office of Veterans' Services	Responsible for the statewide administration, conduct, and coordination of all functions and activities prescribed under Chapter 363, Veterans Rights and Benefits, HRS, for veterans and their dependents.	1. Developed, implemented and maintained a statewide veterans' services network.	DEF112		Chapter 363, HRS
		2. Provided counseling, information and referral services to veterans and dependents.			HRS363-1, 363-2, 363-3, 363-3.5,
		3. Provided support services to veterans and dependents for filing benefit claims and appeals review.			HRS 363-4, 363-5, 363-11, 363-12, 363-13
		4. Provide the means to receive process and resolve veterans' complaints.			
		5. Support community and government activities for veterans.			
		6. Continue to operate the Hawaii State Veterans Cemetery in Kaneohe, Oahu.			
		7. Provide support and assist the counties to maintain veterans' cemeteries in the neighbor islands.			
		8. CIP projects developed to provide additional niches statewide as well as cemetery expansion initiatives on selected islands which will be 100% reimbursed to the State by Veterans' Affairs.			
Hawaii National Guard Youth Challenge Academy	Administers the Youth Challenge Academy, which serves youth at risk by providing life-transforming experience through training under military-like conditions.	The Residential Phase curriculum and activities are designed to provide each cadet with a rigorous educational program which develops personal and leadership skills. This is achieved through a curriculum that integrates classroom work, community service, physical training, and military themed activities into one unified experience. The Program curricula emphasizes nurturing Cadets in a quasi-military residential environment. Through the cooperative efforts of Federal, State and Youth Challenge staff, the cadets learn to strengthen families and communities ties.	DEF114		Act 106

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<u>Division</u>	<u>Description of Function</u>	<u>Activities</u>	<u>Prog ID(s)</u>	<u>Dept-Wide Priority</u>	<u>Statutory Reference</u>
Administration	Executive management services and support to the Department of Defense.	Recommends departmental policies and organization for approval of the Governor and after approval, directs their implementation.	DEF110AA		HRS 121, 121-1, HRS 122
		Establishes policy directives, rules, regulations, and procedures governing the conduct of departmental activities.			HRS 127, 127A
		Exercises responsibility to ensure the readiness of departmental resources to respond to war or to federal or State disasters, whether natural or man-made.			HRS 128, 128A, 128B
		Support Services such as the Administrative Services Office, Human Resources Office, Secretarial Services,			HRS 363-1, 363-2, 363-3, 363-3.5, 363-4, 363-5, 363-11, 363-12, 363-13
		Public Affairs Office, Judge Advocate Office, Quality Office, Engineering Office, Senior Enlisted Advisor & Joint Military Executive Officer.			

Department of xxx
Department-Wide Totals

Table 2

Fiscal Year 2021				
Budget Acts Appropriation	Restrictions	Emergency Appopriations	Total FY21	MOF
\$ 23,501,254	\$ 1,053,850		\$ 24,555,104	A
\$ 10,759,428			\$ 10,759,428	N
\$ 73,304,230			\$ 73,304,230	P
			\$ -	
			\$ -	
			\$ -	
\$ 107,564,912	\$ 1,053,850	\$ -	\$ 108,618,762	Total
Fiscal Year 2022				
Budget Acts Appropriation	Reductions	Additions	Total FY22	MOF
\$ 23,501,254	\$ (1,675,749)	\$ 1,399,996	\$ 23,225,501	A
\$ 10,759,428	\$ (199,998)		\$ 10,559,430	N
\$ 73,304,230	\$ (2,361,868)		\$ 70,942,362	P
			\$ -	
			\$ -	
			\$ -	
\$ 107,564,912	\$ (4,237,615)	\$ 1,399,996	\$ 104,727,293	Total

Department of xxx
Program ID Totals

Table 3

Prog ID	Program Title	MOF	As budgeted (FY21)			Governor's Submittal (FY22)				Governor's Submittal (FY23)			
			Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$	Pos (P)	Pos (T)	\$\$\$	Percent Change of \$\$\$\$
													#DIV/0!
DEF 110	AMELIORATION OF PHYSICAL DISASTERS	A	135.00	55.25	\$ 19,721,523	130.00	39.00	20,705,235	5%	130.00	39.00	20,705,235	5%
DEF 110	AMELIORATION OF PHYSICAL DISASTERS	N	94.50	43.75	\$ 67,726,768	94.00	45.25	67,709,268	0%	94.00	45.25	67,709,268	0%
DEF 110	AMELIORATION OF PHYSICAL DISASTERS	P	9.50	14.00	\$ 10,759,428	8.00	12.00	10,559,430	-2%	8.00	12.00	10,559,430	-2%
DEF 112	SERVICES TO VETERANS	A	28.00		\$ 1,853,707	26.00		1,657,002	-11%	26.00		1,657,002	-11%
DEF 114	HAWAII NATIONAL GUARD YOUTH CHALLENGE ACADEMY	A		24.50	\$ 1,476,061		14.25	863,264	-42%		14.25	863,264	-42%
DEF 114	HAWAII NATIONAL GUARD YOUTH CHALLENGE ACADEMY	P		73.50	\$ 5,594,962		42.00	3,233,094	-42%		42.00	3,233,094	-42%

Department of xxx
Budget Decisions

Table 4

Prog ID	Sub-Org	Description of Request	MOF	Initial Department Requests						Budget and Finance Recommendations						Governor's Decision					
				FY22			FY23			FY22			FY23			FY22			FY23		
				Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$	Pos (P)	Pos (T)	\$\$\$
DEF110	AA	Engineer V for Energy Manager	A	1.00		57,720	1.00		57,720	-		-	-		-	-		-		-	
DEF110	AA	General Laborer I	A	(1.00)		(57,720)	(1.00)		(57,720)	-		-	-		-	-		-		-	
DEF110	AB	Emergency Operation Specialist II	A	2.00		105,912	2.00		105,912	2.00		105,912	2.00		105,912	2.00		105,912	2.00	105,912	
DEF110	AA	Emergency Operation Specialist II	A	(2.00)		(105,912)	(2.00)		(105,912)	(2.00)		(105,912)	(2.00)		(105,912)	(2.00)		(105,912)	(2.00)	(105,912)	
DEF110	AA	Human Resources Specialist IV	A	(1.00)		(52,956)	(1.00)		(52,956)	(1.00)		(52,956)	(1.00)		(52,956)	(1.00)		(52,956)	(1.00)	(52,956)	
DEF110	AD	Human Resources Specialist IV	A	1.00		52,956	1.00		52,956	1.00		52,956	1.00		52,956	1.00		52,956	1.00	52,956	
DEF110	AA	Restore Priority Admin Posns	A			130,552			130,552			158,519			158,519			158,519		158,519	
DEF110	AA	Restore Priority Admin Posns	A			(130,552)			(130,552)			(158,519)			(158,519)			(158,519)		(158,519)	
DEF110	AA	Trade Off Other Current Adjustment	A			-			-			725,340			725,340			725,340		725,340	
DEF110	AA	Trade Off Other Current Adjustment	A			-			-			(725,340)			(725,340)			(725,340)		(725,340)	
DEF110	AA	Trade Off Other Current Adjustment	N			-			-			-			-			-		-	
DEF110	AA	Trade Off Other Current Adjustment	P			-			-			949,201			949,201			949,201		949,201	
DEF110	AA	Trade Off Other Current Adjustment	P			-			-			(949,201)			(949,201)			(949,201)		(949,201)	
DEF110	AB	Trade Off Other Current Adjustment	A			-			-			1,347,576			1,347,576			1,347,576		1,347,576	
DEF110	AB	Trade Off Other Current Adjustment	A			-			-			(1,347,576)			(1,347,576)			(1,347,576)		(1,347,576)	
DEF110	AB	Trade Off Other Current Adjustment	P			-			-			1,821,844			1,821,844			1,821,844		1,821,844	
DEF110	AB	Trade Off Other Current Adjustment	P			-			-			(1,821,844)			(1,821,844)			(1,821,844)		(1,821,844)	
DEF110	AC	Trade Off Other Current Adjustment	A			-			-			162,889			162,889			162,889		162,889	
DEF110	AC	Trade Off Other Current Adjustment	A			-			-			(162,889)			(162,889)			(162,889)		(162,889)	
DEF110	AC	Trade Off Other Current Adjustment	P			-			-			566,700			566,700			566,700		566,700	
DEF110	AC	Trade Off Other Current Adjustment	P			-			-			(566,700)			(566,700)			(566,700)		(566,700)	
DEF110	AD	Trade Off Other Current Adjustment	A			-			-			-			-			-		-	
DEF110	AD	Trade Off Other Current Adjustment	N			-			-			-			-			-		-	
DEF110	AD	Trade Off Other Current Adjustment	P			-			-			-			-			-		-	
DEF 112	VA	Trade Off Other Current Adjustment	A			-			-			-			-			-		-	
DEF 114	YC	Trade Off Other Current Adjustment	A			-			-			-			-			-		-	
DEF 114	YC	Trade Off Other Current Adjustment	P			-			-			-			-			-		-	
DEF110	AC	Trade Off Posns	A			19,083			19,083			19,083			19,083			19,083		19,083	
DEF110	AC	Trade Off Posns	A			(19,083)			(19,083)			(19,083)			(19,083)			(19,083)		(19,083)	
DEF110	AA	Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P									22,680			22,680			22,680		22,680	
DEF110	AA	Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P									(22,680)			(22,680)			(22,680)		(22,680)	
DEF110	AC	Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P									65,718			65,718			65,718		65,718	
DEF110	AC	Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P									(65,718)			(65,718)			(65,718)		(65,718)	
DEF110	AD	Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	N									341,184			341,184			341,184		341,184	
DEF110	AD	Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	N									(341,184)			(341,184)			(341,184)		(341,184)	
DEF110	AD	Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P									57,102			57,102			57,102		57,102	
DEF110	AD	Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P									(57,102)			(57,102)			(57,102)		(57,102)	
DEF110	AA	Restore Position Funding Reduced in Act 7/20 and Act 9/20	A									43,500			43,500			43,500		43,500	
DEF110	AA	Restore Position Funding Reduced in Act 7/20 and Act 9/20	A									(43,500)			(43,500)			(43,500)		(43,500)	
DEF112	VA	Restore Position Funding Reduced in Act 7/20 and Act 9/20	A									143,896			143,896			143,896		143,896	
DEF112	VA	Restore Position Funding Reduced in Act 7/20 and Act 9/20	A									(143,896)			(143,896)			(143,896)		(143,896)	
DEF110	AD	Restore Position Funding Reduced in Act 7/20 and Act 9/20	A									329,096			329,096			329,096		329,096	
DEF110	AD	Restore Position Funding Reduced in Act 7/20 and Act 9/20	A									(329,096)			(329,096)			(329,096)		(329,096)	
DEF110	AA	Redescribe Posn for Hi State Fusion Center	N	2.00		226,125	2.00		226,125	2.00		226,125	2.00		226,125	2.00		226,125	2.00	226,125	
DEF110	AA	Redescribe Posn for Hi State Fusion Center (TOT OCE to Payroll)	N									(226,125)			(226,125)			(226,125)		(226,125)	
DEF110	AB	CIP Assistant	P	1.00		55,641	1.00		108,682	-	1.00	55,641	-	1.00	108,682	-	1.00	55,641	-	108,682	
DEF110	AB	CIP Assistant (TOT OCE to Payroll)	P									(55,641)			(108,682)			(55,641)		(108,682)	
DEF110	AB	Engineer IV	P	1.00		64,524	1.00		116,949		1.00	64,524		1.00	116,949		1.00	64,524		116,949	

Department of xxx
Budget Decisions

Table 4

Prog ID	Sub-Org	Description of Request	MOF	Initial Department Requests				Budget and Finance Recommendations				Governor's Decision							
				FY22		FY23		FY22		FY23		FY22		FY23					
DEF110	AB	Engineer IV (TOT OCE to Payroll)	P						(64,524)		(116,949)		(64,524)		(116,949)				
DEF110	AB	Building Maintenance Worker I RECLASS FROM OTHER REQUESTS	P	2.00	190,950	2.00	184,900	-	2.00	190,950	-	2.00	184,900	-	2.00	190,950	-	2.00	184,900
DEF110	AB	Building Maintenance Worker I RECLASS FROM OTHER REQUESTS (TOT OCE to Payroll)	P						(190,950)		(184,900)		(190,950)		(184,900)				
DEF110	AB	Design & Projects Assistant RECLASS FROM OTHER REQUESTS	P		113,949		113,949		47,949		47,949		47,949		47,949				
DEF110	AB	Design & Projects Assistant RECLASS FROM OTHER REQUESTS	P						(47,949)		(47,949)		(47,949)		(47,949)				
DEF110	AB	EMCS Assistant RECLASS FROM OTHER REQUESTS	P		93,670		93,670		64,416		64,416		64,416		64,416				
DEF110	AB	EMCS Assistant RECLASS FROM OTHER REQUESTS	P						(64,416)		(64,416)		(64,416)		(64,416)				
DEF110	AB	Energy Manager Assistant RECLASS FROM OTHER REQUESTS	P		86,561		86,561		48,521		48,521		48,521		48,521				
DEF110	AB	Energy Manager Assistant RECLASS FROM OTHER REQUESTS	P						(48,521)		(48,521)		(48,521)		(48,521)				
DEF110	AB	Facility Planner Assistant RECLASS FROM OTHER REQUESTS	P		75,399		75,399		44,193		44,193		44,193		44,193				
DEF110	AB	Facility Planner Assistant RECLASS FROM OTHER REQUESTS	P						(44,193)		(44,193)		(44,193)		(44,193)				
DEF110	AB	ITAM Coord RECLASS FROM OTHER REQUESTS	P		105,338		105,338		49,922		49,922		49,922		49,922				
DEF110	AB	ITAM Coord RECLASS FROM OTHER REQUESTS	P						(49,922)		(49,922)		(49,922)		(49,922)				
DEF110	AB	Real Property Specialist RECLASS FROM OTHER REQUESTS	P		93,670		93,670		55,670		55,670		55,670		55,670				
DEF110	AB	Real Property Specialist RECLASS FROM OTHER REQUESTS	P						(55,670)		(55,670)		(55,670)		(55,670)				
DEF110	AB	Real Property Tech RECLASS FROM OTHER REQUESTS	P		88,171		88,171		43,795		43,795		43,795		43,795				
DEF110	AB	Real Property Tech RECLASS FROM OTHER REQUESTS	P						(43,795)		(43,795)		(43,795)		(43,795)				
DEF110	AA	Three (3) General Laborer Positions	A	1.50	122,535		105,535		-		-		-		-				
DEF110	AA	Three (3) General Laborer Positions	P	1.50	122,535		105,035		-		-		-		-				
DEF110	AA	Tree Trimming for HI State Veterans Cemetery	A		520,000				-		-		-		-				
DEF110	AA	YCA Kalaeloa Campus Security Cameras	A		95,000				-		-		-		-				
DEF110	AA	INET Expansion Joint Base Pearl Harbor Hickam (JBPHH)	A		207,331				-		-		-		-				
DEF110	AA	INET Expansion Keaau Armory	A		40,220				-		-		-		-				
DEF110	AA	INET Expansion Puunene Armory	A		172,736				-		-		-		-				
DEF110	AA	IT Help Desk Specialist	A	1.00	60,000	1.00	60,000		-		-		-		-				
DEF110	AA	IT Network and System Analyst	A	1.00	73,000	1.00	73,000		-		-		-		-				
DEF110	AA	CIO Operations and Maintenance	A		38,213		38,213		-		-		-		-				
DEF110	AA	Wi-Fi Gap Fill	A		10,000				-		-		-		-				
DEF114	YC	YCA Cable Plant Modernization	A		163,000				-		-		-		-				
DEF110	AA	Op Equipment for Sensitive Compartmented INFO Facility	A				186,000		-		-		-		-				
DEF110	AA	Engineering Office Operations	A		145,000		150,000		-		-		-		-				
DEF110	AB	Building Maintenance Worker I RECLASS TO FED ADJUSTMENTS	P		-		-		-		-		-		-				
DEF110	AB	Design & Projects Assistant RECLASS TO FED ADJUSTMENTS	P		-		-		-		-		-		-				
DEF110	AB	EMCS Assistant RECLASS TO FED ADJUSTMENTS	P		-		-		-		-		-		-				
DEF110	AB	Energy Manager Assistant RECLASS TO FED ADJUSTMENTS	P		-		-		-		-		-		-				
DEF110	AB	ENV Pgm Mgr	A	1.00	75,321	1.00	75,321		-		-		-		-				
DEF110	AB	Facility Planner Assistant RECLASS TO FED ADJUSTMENTS	P		-		-		-		-		-		-				
DEF110	AB	ITAM Coord RECLASS TO FED ADJUSTMENTS	P		-		-		-		-		-		-				
DEF110	AB	Real Property Specialist RECLASS TO FED ADJUSTMENTS	P		-		-		-		-		-		-				
DEF110	AB	Real Property Tech RECLASS TO FED ADJUSTMENTS	P		-		-		-		-		-		-				
DEF110	AD	Funding for Deleted Payroll of Leadership Positions (HIEMA)	A		459,840		459,840	2.50	399,996	2.50	399,996	2.50	399,996	2.50	399,996				
DEF110	AD	Leadership Positions (HIEMA)	N		(202,020)		(202,020)	(2.50)	(199,998)	(2.50)	(199,998)	(2.50)	(199,998)	(2.50)	(199,998)				
DEF110	AD	HIEMA- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	A					(3.00)	(11.75)	-	(3.00)	(11.75)	-	(3.00)	(11.75)				

Department of xxx
Budget Decisions

Table 4

Prog ID	Sub-Org	Description of Request	MOF	Initial Department Requests				Budget and Finance Recommendations				Governor's Decision								
				FY22		FY23		FY22		FY23		FY22		FY23						
DEF110	AD	HIEMA- Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	N					(1.00)	(2.00)	-	(1.00)	(2.00)	-	(1.00)	(2.00)	-	(1.00)	(2.00)	-	
DEF110	AD	HIEMA- Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P						(1.00)	-		(1.00)	-		(1.00)	-		(1.00)	-	
DEF112	VA	VA- Re-fund Defunded Posns	A			225,279														
DEF112	VA	VA- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	A					(2.00)		-	(2.00)		-	(2.00)		-	(2.00)		-	
DEF112	VA	Excavator & Utility Tractor	A			125,000														
DEF112	VA	Contracting Work via Bid	A			100,000														
DEF110	AD	Amend 3000-001 legislative Adjustment	A	2.00	(2.00)	-	2.00	(2.00)	-	2.00	(2.00)	-	2.00	(2.00)	-	2.00	(2.00)	-	2.00	(2.00)
DEF110	AD	Amend 3000-001 legislative Adjustment	P	1.00	(1.00)	-	1.00	(1.00)	-	1.00	(1.00)	-	1.00	(1.00)	-	1.00	(1.00)	-	1.00	(1.00)
DEF110	AA	ADMIN- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	A					(5.00)	(1.50)	-	(5.00)	(1.50)	-	(5.00)	(1.50)	-	(5.00)	(1.50)	-	
DEF110	AA	ADMIN- Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P						(0.50)	-		(0.50)	-		(0.50)	-		(0.50)	-	
DEF110	AB	HIARNG- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	A					(1.00)		-	(1.00)		-	(1.00)		-	(1.00)		-	
DEF110	AC	HIANG- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	A					(0.50)		-	(0.50)		-	(0.50)		-	(0.50)		-	
DEF110	AC	HIANG- Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	P					(1.50)		-	(1.50)		-	(1.50)		-	(1.50)		-	
DEF114	YC	YCA- Fixed Cost Fringe Benefits RECLASS FROM ALLOWABLE NON- DISCRETIONARY EXPENSES	A			1,011,184														
DEF110	AA	ADMIN- Fixed Cost Computer License RECLASS FROM ALLOWABLE NON- DISCRETIONARY EXPENSES	A			7,213														
DEF110	AA	Airport Thermal Screening Device Maintenance	A						1,000,000			1,000,000			1,000,000				1,000,000	
DEF110	AA	Freeze Position SWIC Coordinator and Security Officer Position	A			(122,562)			(122,562)		(1.00)	(40,000)		(1.00)	(40,000)		(1.00)	(40,000)		
DEF110	AA	Reduction in Vacancies and OCE	A			-			-		(99,084)			(99,084)			(99,084)			
DEF110	AB	Reduction in Vacancies and OCE	A			(389,406)			(389,406)		(389,406)			(389,406)			(389,406)			
DEF110	AC	Reduce Facility maintenance & Repair Services	A			(280,412)			(280,412)		(280,412)			(280,412)			(280,412)			
DEF112	VA	Reduction Operating Funds and Vacancy.	A			(254,050)			(254,050)		(254,050)			(254,050)			(254,050)			
DEF114	YC	Reduction of Operating Funds for YCA (Hilo)	A			(202,294)			(202,294)		(10.25)	(612,797)		(10.25)	(612,797)		(10.25)	(612,797)		
DEF114	YC	Reduction of Operating Funds for YCA (Hilo)	P			-			-		(31.50)	(2,361,868)		(31.50)	(2,361,868)		(31.50)	(2,361,868)		

Department of xxx
Proposed Budget Reductions

Table 5

Prog ID	Sub-Org	Description of Reduction	Impact of Reduction	MOF	FY22			FY23			FY21 Restriction (Y/N)
					Pos (P)	Pos (T)	\$\$\$\$	Pos (P)	Pos (T)	\$\$\$\$	
DEF110	AD	Leadership Positions (HIEMA)	Degrading of Hiema Services	N	(2.50)		(199,998)	(2.50)		(199,998)	N
DEF110	AD	HIEMA- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	Degrading of Hiema Services	A	(3.00)	(11.75)	-	(3.00)	(11.75)	-	N
DEF110	AD	HIEMA- Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	Degrading of Hiema Services	N	(1.00)	(2.00)	-	(1.00)	(2.00)	-	N
DEF110	AD	HIEMA- Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	Degrading of Hiema Services	P		(1.00)	-		(1.00)	-	N
DEF112	VA	VA- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	Degrading of Veteran Services	A	(2.00)		-	(2.00)		-	N
DEF110	AA	ADMIN- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	Degrading of DOD services	A	(5.00)	(1.50)		(5.00)	(1.50)	-	N
DEF110	AA	ADMIN- Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	Degrading of DOD services	P	-	(0.50)	-		(0.50)	-	N
DEF110	AB	HIARNG- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	Degrading of DOD services	A	(1.00)		-	(1.00)		-	N
DEF110	AC	HIANG- Reduction of Position Counts to Clean Up Leg Reduction per Act 7/20 and Act 9/20	Degrading of DOD - Hawaii National Guard Facility services	A	(0.50)		-	(0.50)		-	N
DEF110	AC	HIANG- Reduction of Position Counts and Funding to Clean Up Leg Reduction per Act 7/20 and Act 9/20 (OTHER MOF)	Degrading of DOD - Hawaii Air Guard Facility services	P	(1.50)		-	(1.50)		-	N
DEF110	AA	Freeze Position SWIC Coordinator and Security Officer Position	Degrading of Homeland Security services	A		(1.00)	(40,000)		(1.00)	(40,000)	N
DEF110	AA	Reduction in Vacancies and OCE	Facility maintenance and repair services will be severely degraded.	A	-		(99,084)	-		(99,084)	N
DEF110	AB	Reduction in Vacancies and OCE	Facility maintenance and repair services will be severely degraded.	A			(389,406)			(389,406)	N
DEF110	AC	Reduce Facility maintenance & Repair Services	Facility maintenance and repair services will be severely degraded.	A			(280,412)			(280,412)	N
DEF112	VA	Reduction Operating Funds and Vacancy.	Degrade the quality of Veteran Burial.	A			(254,050)			(254,050)	N
DEF114	YC	Reduction of Operating Funds for YCA (Hilo)	Closing of Youth Challenge Academy at Hilo	A	-	(10.25)	(612,797)	-	(10.25)	(612,797)	N
DEF114	YC	Reduction of Operating Funds for YCA (Hilo)		P		(31.50)	(2,361,868)		(31.50)	(2,361,868)	N

Department of xxx
Proposed Budget Additions

Table 6

<u>Prog ID</u>	<u>Sub-Org</u>	<u>Addition Type</u>	<u>Prog ID Priority</u>	<u>Dept-Wide Priority</u>	<u>Description of Addition</u>	<u>Justification</u>	<u>MOF</u>	<u>FY22</u>			<u>FY23</u>		
								<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
DEF 110	AA				Airport Thermal Screening Device Maintenance	Funding required to continue the Airport Thermal Devices at the 5 airports in Hawaii (HNL, OGG, KOA, ITO, & LIH) from FY 2022 and FY 2023. Services include by not limited to labors, and equipment, The Airport Screening Program is essential to the State's on-going COVID-19 mitigation efforts.				1,000,000			1,000,000

Department of xxx
 FB 2019 - 2021 Restrictions

Table 7

<u>Fiscal Year</u>	<u>Prog ID</u>	<u>Sub-Org</u>	<u>MOF</u>	<u>Budgeted by Dept</u>	<u>Restriction</u>	<u>Difference Between Budgeted & Restricted</u>	<u>Percent Difference</u>	<u>Impact</u>
20	DEF110		A	21,702,368	\$ -	\$ -	0.0%	NONE
20	DEF112		A	2,072,678	\$ -	\$ -	0.0%	NONE
20	DEF114		A	1,783,507	\$ -	\$ -	0.0%	NONE
21	DEF110		A	19,721,523	\$ 1,405,132	\$ 18,316,391	7.12%	SEVERE - excluding \$5.0 millions of disaster funds, DEF110 has only \$13,316,391 available for payroll and operations
21	DEF112		A	1,853,707	\$ -	\$ 1,853,707	0.0%	
21	DEF114		A	1,476,061	\$ -	\$ 1,476,061	0.0%	

Department of xxx
Emergency Appropriation Requests

Table 8

<u>Prog ID</u>	<u>Description of Request</u>	<u>Explanation of Request</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>
DEF110AD	Funding for deleted HIEMA positions	#36612 Storekeeper	A	1.00		23,238
		#40347 Info Tech Band Band	A	1.00		38,712
		#100934 Engineer IV	A	1.00		14,904
		#101273 Program Specialist IV	A	1.00		16,119
		#33025 Civil Defense Planner	A	1.00		31,929
		#111378 Program Specialsit IV	A	1.00		7,751
		#117803 EOC Warning Officer	A	1.00		11,175
		#117813 DEPA Accountant	A	1.00		24,456
		#117814 Office Assistant III	A	1.00		15,120
		#117815 Office Assistant III	A	1.00		15,120
		#117816 Information Specialist III	A	1.00		27,012
		#118993 Warehouse Worker	A	1.00		22,674
		#119135 Build Const Inspector I	A	1.00		23,238
		#119332 Program Specialist IV	A	1.00		32,238
		#121698 Disaster Asst Accountant	A	1.00		24,582
		#121699 Disaster Asst Office Asst	A	1.00		15,120
		#121700 DA Planner	A	1.00		28,668
		#121702 DA Office Assistant	A	1.00		14,544
		#122282 DA Mitigation Planner	A	1.00		25,966
		#122369 DA Asst Project Leader	A	1.00		28,860
		#122370 DA Bldg Inspector	A	1.00		21,342
		#122757 Program Specialist IV	A	1.00		12,264
		#122940 Civil Defense Planner	A	1.00		25,656
		#122957 DA Mitigation Planner	A	1.00		29,808
		#122958 Accountant III	A	1.00		24,474
DEF114VA	Funding for deleted VA positions	45254 Cemetery Ops MGR, SR-24	A	1.00		\$ 29,898
		122418 Vet Serv Counselor III, SR-20	A	1.00		\$ 25,130
		121244 Vet Serv Counserlor II, SR-18	A	1.00		\$ 23,021
		44564 Secretary I, SR-12	A	1.00		\$ 17,670
		118732 Office Assistant III, SR-08	A	1.00		\$ 17,010

Department of xxx
Expenditures Exceeding Appropriation Ceilings in FY20 and FY21

Table 9

<u>Prog ID</u>	<u>MOF</u>	<u>Date</u>	<u>Appropriation</u>	<u>Amount Exceeding Appropriation</u>	<u>Percent Exceeded</u>	<u>Reason for Exceeding Ceiling</u>	<u>Legal Authority</u>	<u>Recurring (Y/N)</u>	<u>GF Impact (Y/N)</u>
			NONE						

Department of xxx
 Intradepartmental Transfers in FY20 and FY21

Table 10

<u>Actual or Anticipated Date of Transfer</u>	<u>MOF</u>	<u>Pos (P)</u>	<u>Pos (T)</u>	<u>\$\$\$</u>	<u>From Prog ID</u>	<u>Percent of Program ID Appropriation Transferred From</u>	<u>To Prog ID</u>	<u>Percent of Receiving Program ID Appropriation</u>	<u>Reason for Transfer</u>	<u>Recurring (Y/N)</u>
NONE										

Department of xxx
Vacancy Report as of November 30, 2020

Table 11

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
DEF110	AA	5/2/2014	2/28/2021	121265	Program Specialist IV	N	SR22	13	T	1.00	P	\$ 52,956	26.54	Y	Y	2		
DEF110	AA	7/1/2020	2/28/2021	9545	General Laborer III	N	WS03	1	P	1.00	A	\$ 42,852	48168	Y				
DEF110	AA	10/1/2020	2/28/2021	12841	Bldg Constr & Mtnc Supvr I	N	F110	2	P	1.00	A	\$ 68,640	68076	Y				
DEF110	AA	1/12/2013	2/28/2021	110149	Fusion Center Director	Y	SRNA	13	T	1.00	N	\$ 104,789	50.96	Y	Y			
DEF110	AA	3/2/2020	2/28/2021	113016	Land Manager	Y	SRNA	0	P	1.00	P	\$ 64,605	0	Y				
DEF110	AA	4/1/2019	2/28/2021	118367	CD Grants Coordinator	Y	SRNA	3	T	1.00	N	\$ 43,368	28.1	Y	Y			
DEF110	AA	7/1/2016	2/28/2021	122181	Planner V	N	SR24	13	T	1.00	N	\$ 80,000	0	Y				
DEF110	AA	12/20/2016	2/28/2021	122182	Investigator V	N	SR24	13	T	1.00	N	\$ 80,000	0	Y				
DEF110	AA	3/7/2019	2/28/2021	122525	Homeland Security Planner	Y	SRNA	13	T	1.00	N		39.48	Y	Y			
DEF110	AB	11/16/2016	2/28/2021	9549	Office Assistant IV	N	SR10	3	P	1.00	A	\$ 41,724	16.38	Y				
DEF110	AB	5/13/2017	2/28/2021	110436	Facilities Planner Assistant	Y	SRNA	3	T	1.00	P	\$ 31,206	15.7	Y	Y			
DEF110	AB	12/15/2006	2/28/2021	112985	Engineering Aid IV	Y	SR13	3	P	1.00	P	\$ 46,476	0	Y				
DEF110	AB	4/30/2011	2/28/2021	116403	Environmental Program Manager	N	SRNA	13	T	1.00	P	\$ 73,126	78624	Y				
DEF110	AB	5/1/2020	2/28/2021	116926	Energy Manager Assistant	N	SRNA	3	T	1.00	P	\$ 38,040	0	Y				
DEF110	AB	8/16/2004	2/28/2021	117054	Air Conditioning Mechanic I	Y	BC10	1	T	1.00	P	\$ 54,180	0	N				
DEF110	AB	9/1/2017	2/28/2021	117930	Environmental Health Spclt IV	Y	SR22	13	P	1.00	P	\$ 52,956	65556	Y				
DEF110	AB	10/1/2010	2/28/2021	117931	ITAM Planner	N	SRNA	13	T	1.00	P	\$ 55,416	55416	Y				
DEF110	AB	5/18/2020	2/28/2021	117975	Environmental Health Spclt IV	N	SR22	13	P	1.00	P	\$ 57,706	0	Y				
DEF110	AB	10/10/2020	2/28/2021	117981	Natural Area Rsrvs Spclt IV	N	SR22	13	P	1.00	P	\$ 58,279	0	Y				
DEF110	AB	2/1/2020	2/28/2021	120748	EMCS Assistant	Y	SRNA	3	T	1.00	P	\$ 29,254	0	Y				
DEF110	AB	4/7/2018	2/28/2021	120847	Design and Project Assistant	Y	SRNA	13	T	1.00	P	\$ 66,000	24.47	Y	Y			
DEF110	AB	9/1/2020	2/28/2021	120915	IT & ESS Assistant	Y	SRNA	3	T	1.00	P	\$ 52,614	0	Y				
DEF110	AB	10/22/2015	2/28/2021	121843	Office Assistant II	N	SR06	3	T	1.00	P	\$ 30,240	0	N				
DEF110	AC	5/1/2018	2/28/2021	117484	Administrative Spclt III	Y	SR20	13	P	1.00	P	\$ 34,020	0	Y				
DEF110	AC	10/1/2019	2/28/2021	120292	STARBASE Instructor	Y	SRNA	13	T	1.00	P	\$ 45,888	0	Y				
DEF110	AC	11/14/2020	2/28/2021	122951	Electrician I	N	BC10	1	P	1.00	P/A	\$ 61,344	60900	Y				
DEF110	AC	8/24/2020	2/28/2021	123401	General Laborer II	N	BC03	1	T	1.00	P/A	\$ 44,376	21.63	Y	Y			
DEF110	AD	10/16/2020	2/28/2021	8701	Public Information Officer	N	SR24	73	P	1.00	A	\$ 62,004	0	Y				
DEF110	AD	7/8/2020	2/28/2021	36408	Radio Technician I	N	SR19	3	P	1.00	N/A	\$ 46,476	0	Y				
DEF110	AD	10/3/2020	2/28/2021	112987	Telecommunications Planner	N	SR24	13	P	1.00	N	\$ 67,044	0	Y				
DEF110	AD	4/6/2020	2/28/2021	116385	Office Assistant IV	N	SR10	3	T	1.00	P	\$ 34,940	0	Y				
DEF110	AD	11/19/2020	2/28/2021	117807	EOC Warning Officer	Y	SRNA	3	T	1.00	N/A	\$ 44,700	0	Y				
DEF110	AD	7/9/2020	2/28/2021	118395	Volunteer Services Coordinator	N	SR20	13	T	1.00	P	\$ 59,616	0	Y				
DEF110	AD	8/18/2020	2/28/2021	123391	LogSysSpecpl-PlanUnit COVID19	Y	SRNA	13	T	1.00	N	\$ 75,499	0	Y				
DEF110	AD	8/18/2020	2/28/2021	123394	LogSysSpclt-OptnsU (COVID19)	Y	SRNA	13	T	1.00	N	\$ 75,499	0	Y				
DEF110	AD	8/18/2020	2/28/2021	123402	LogSysSpecialist-IT (COVID-19)	Y	SRNA	13	T	1.00	N	\$ 75,499	0	Y				

Department of xxx
 Vacancy Report as of November 30, 2020

Table 11

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
DEF110	AD	9/16/2020	2/28/2021	123411	DA Office Assistant (COVID19)	Y	SRNA	3	T	1.00	N	\$ 36,732	0	Y				
DEF110	AD	9/16/2020	2/28/2021	123413	Accountant (COVID19)	Y	SRNA	13	T	1.00	N	\$ 64,476	0	Y				
DEF110	AD	10/16/2020	2/28/2021	123514	DA IT Specialist (COVID19)	Y	SRNA	13	T	1.00	N	\$ 64,476	0	Y				
DEF112	VA	9/15/2020	2/28/2021	4907	Veterans Svcs Counselor IV	N	SR22	13	P	1.00	A	\$ 59,616	0	Y				
DEF112	VA	9/26/2020	2/28/2021	121245	Veterans Svcs Counselor IV	N	SR22	13	P	1.00	A	\$ 57,324	0	Y				
DEF114	YC	8/3/2020	2/28/2021	102850	Lead Instructor	Y	SRNA	0	T	1.00	P/A	\$ 44,100	0	Y				
DEF114	YC	7/1/2020	2/28/2021	102851	Instructor I, YCA	Y	SRNA	0	T	1.00	P/A	\$ 37,632	0	Y				
DEF114	YC	8/26/2020	2/28/2021	102868	Assistant Shift Leader	Y	SRNA	0	T	1.00	P/A	\$ 39,600	18.17	Y	Y			
DEF114	YC	8/15/2020	2/28/2021	102879	Cadre	Y	SRNA	0	T	1.00	P/A	\$ 29,373	16.93	Y	Y	2		
DEF114	YC	11/24/2020	2/28/2021	120138	Instructor - Kulani	Y	SRNA	0	T	1.00	P/A	\$ 39,180	0	Y				
DEF114	YC	7/30/2020	2/28/2021	120163	Cadre	Y	SRNA	0	T	1.00	P/A	\$ 38,040	0	Y				
DEF114	YC	9/9/2020	2/28/2021	120178	Operations Chief	Y	SRNA	0	T	1.00	P/A	\$ 48,930	0	Y				
DEF114	YC	9/16/2020	2/28/2021	121744	Director YCA-Hilo	Y	SRNA	0	T	1.00	P/A	\$ 106,565	63996	Y				
DEF110	AD	2/1/2019		119252	Program Specialist IV	N	SR22	13	T	1.00	P	\$ 64,476	\$ 62,004					
DEF110	AA	4/16/1990	Defunded	17585	Tractor Operator	N	BC04	1	T	0.50	P/A	defunded		Y				
DEF110	AA		Defunded	30003	Power Mower Operator I	N	BC03	1	T	0.50	P/A	defunded		Y				
DEF110	AA	1/7/2019	Defunded	38822	Engineer V	N	SR26	13	P	1.00	A	defunded		Y				
DEF110	AA	2/4/2014	Defunded	117354	General Laborer I	N	BC02	1	P	1.00	A	defunded		Y				
DEF110	AA	4/16/2020	Defunded	118135	General Laborer II	N	BC03	1	P	1.00	A	defunded		Y				
DEF110	AA	10/1/2018	Defunded	120608	Program Specialist V	N	SR24	13	P	1.00	A	defunded		Y				
DEF110	AA	4/1/2020	Defunded	122091	General Laborer II	N	BC03	1	P	1.00	A	defunded		Y				
DEF110	AA	7/25/2019	Defunded	123073	Planner IV	N	SR22	13	P	1.00	P	defunded		Y				
DEF110	AA	2/10/2020	Defunded	123235	Electrician I	N	BC10	1	P	1.00	A	defunded		Y				
DEF110	AB	7/1/2016	Defunded	5676	Office Assistant III	N	SR08	3	P	1.00	A	defunded		Y				
DEF110	AC	11/1/2019	Defunded	6130	General Laborer II	N	BC03	1	P	1.00	P/A	defunded		Y				
DEF110	AC	4/16/2018	Defunded	50391	General Laborer III	N	WS03	1	P	1.00	P/A	defunded		Y				
DEF110	AD	7/1/2019	Defunded	6734	Civil Def Plans & Optns Offcr	N	SR26	13	P	1.00	N/A	defunded		Y				
DEF110	AD	8/13/2019	Defunded	12730	CD Training Edn & Inf Offcr	N	SR26	13	P	1.00	N/A	defunded		Y				
DEF110	AD	4/1/2020	Defunded	12743	Civil Defense Telecoms Offcr	N	SR26	23	P	1.00	N/A	defunded		Y				
DEF110	AD	10/16/2019	Defunded	12991	Civil Defense Adm Offcr	N	SR24	73	P	1.00	A	defunded		Y				
DEF110	AD	5/1/2020	Defunded	33025	Civil Defense Planner	N	SR24	13	P	1.00	A	defunded		Y				
DEF110	AD	9/1/2019	Defunded	36612	Storekeeper I	N	SR11	3	P	1.00	A	defunded		Y				
DEF110	AD	12/16/2006	Defunded	100934	Engineer IV	N	SR24	13	P	1.00	N/A	defunded		Y				
DEF110	AD	12/1/2019	Defunded	101273	Program Specialist IV	N	SR22	13	P	1.00	N/A	defunded		Y				
DEF110	AD	9/29/2018	Defunded	102887	Civil Defense Planner	N	SR24	13	P	1.00	N/A	defunded		Y				
DEF110	AD	1/30/2019	Defunded	111378	Program Specialist IV	N	SR22	13	T	1.00	P/A	defunded		Y				
DEF110	AD	5/13/2019	Defunded	117803	EOC Warning Officer	Y	SRNA	3	T	1.00	N/A	defunded		Y				
DEF110	AD	12/31/2019	Defunded	117814	Office Assistant III	N	SR08	3	T	1.00	N/A	defunded		Y				
DEF110	AD	3/20/2020	Defunded	117815	Office Assistant III	N	SR08	3	T	1.00	N/A	defunded		Y				
DEF110	AD	10/16/2019	Defunded	117816	Information Specialist III	N	SR20	13	T	1.00	A	defunded		Y				
DEF110	AD	12/4/2019	Defunded	118696	Janitor II	N	BC02	1	T	0.50	P/A	defunded		Y				
DEF110	AD	4/8/2020	Defunded	118993	Warehouse Worker	N	BC04	1	T	1.00	A	defunded		Y				
DEF110	AD	9/3/2008	Defunded	119135	Building Const Inspector II	N	SR19	3	T	1.00	A	defunded		Y				
DEF110	AD	11/14/2020	Defunded	119322	Civil Defense Planner	N	SR24	23	T	1.00	A	defunded		Y				
DEF110	AD	12/31/2019	Defunded	119332	Program Specialist IV	N	SR22	13	T	1.00	A	defunded		Y				

Department of xxx
Vacancy Report as of November 30, 2020

Table 11

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
DEF110	AD	9/15/2018	Defunded	121698	Disaster Asst Account - Iselle	Y	SRNA	13 T		1.00	A	defunded		Y				
DEF110	AD	10/1/2019	Defunded	121699	Dis Asst Office Asst - Iselle	Y	SRNA	3 T		1.00	A	defunded		Y				
DEF110	AD	12/1/2016	Defunded	122282	DA Miti Planner (Puu Oo Lava)	Y	SRNA	13 T		1.00	A	defunded		Y				
DEF110	AD	4/6/2017	Defunded	122370	DA Bldg Inspector (PuuOo Lava)	Y	SRNA	3 T		1.00	A	defunded		Y				
DEF110	AD	8/28/2018	Defunded	122757	Program Specialist IV	N	SR22	13 T		1.00	N/A	defunded		Y				
DEF110	AD	2/21/2019	Defunded	122940	Civil Defense Planner (R/I/H)	N	SR24	13 T		1.00	A	defunded		Y				
DEF110	AD	3/15/2019	Defunded	122958	DA Accountant-May18	Y	SRNA	13 T		1.00	A	defunded		Y				
DEF110	AD	4/1/2020	Defunded	121910	Kilauea Purchasing Technician I	N	SR11	3 P		1.00	P/A	defunded		Y				
DEF112	VA	8/20/2019	Defunded	44564	Secretary I	N	SR12	3 P		1.00	A	defunded		Y				
DEF112	VA	11/1/2019	Defunded	121244	Veterans Svcs Counselor II	N	SR18	13 P		1.00	A	defunded		Y				
DEF114	YC	6/1/2019	Defunded	102849	Shift Leader	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	3		
DEF114	YC	2/25/2020	Defunded	102854	Instructor I, YCA	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	7/9/2019	Defunded	102860	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	12/2/2019	Defunded	102861	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	11/19/2019	Defunded	102863	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	1		
DEF114	YC	1/16/2020	Defunded	102870	Assistant Shift Leader	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	7/6/2019	Defunded	102875	Shift Leader	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	6/7/2019	Defunded	102876	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	2/1/2020	Defunded	102881	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	8/15/2019	Defunded	111777	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y	N			
DEF114	YC	6/29/2019	Defunded	111778	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	5/1/2020	Defunded	118866	Administrative Asst (Case Mgr)	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	2/21/2017	Defunded	119129	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	2/7/2020	Defunded	119130	Medical Assistant	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	4/16/2018	Defunded	120134	Program Coordinator-Hilo	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	4/25/2020	Defunded	120139	Instructor - Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	3		
DEF114	YC	6/29/2019	Defunded	120144	Asst Mentor Coordinator-Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	3/10/2020	Defunded	120148	Admin Asst (Case Mgr)-Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	3		
DEF114	YC	12/4/2019	Defunded	120150	Cadre - Hilo	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	4		
DEF114	YC	3/28/2020	Defunded	120153	Case Mgr (Recruit Asst)	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	7/16/2019	Defunded	120155	Instructor	Y	SRNA	0 T		1.00	P/A	defunded		Y				
DEF114	YC	2/21/2018	Defunded	120162	Cadre	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	4		
DEF114	YC	4/9/2019	Defunded	120164	Assistant Shift Leader-Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	N			
DEF114	YC	7/1/2016	Defunded	120168	Cadre - Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	N			
DEF114	YC	7/1/2016	Defunded	120169	Cadre - Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	6		
DEF114	YC	2/18/2020	Defunded	120171	Cadre - Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	6		
DEF114	YC	9/2/2016	Defunded	120174	Cadre - Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	N			
DEF114	YC	9/21/2019	Defunded	120175	Cadre - Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	5		
DEF114	YC	9/18/2019	Defunded	120181	Cadre - Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	6		
DEF114	YC	10/12/2019	Defunded	120182	Cadre - Kulani	Y	SRNA	0 T		1.00	P/A	defunded		Y	Y	5		

Department of xxx
 Vacancy Report as of November 30, 2020

Table 11

Prog ID	Sub-Org	Date of Vacancy	Expected Fill Date	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	Perm Temp (P/T)	FTE	MOF	Budgeted Amount	Actual Salary Last Paid	Authority to Hire (Y/N)	Occupied by 89 Day Hire (Y/N)	# of 89 Hire Appts	Describe if Filled by other Means	Priority # to Retain
					DA Program Specialist													
DEF110	AD	9/30/2021	1/20/2021	122924	(Severe)	Y	SRNA	13	T	1.00	A	\$ 57,600	57600	defunded	N		Lance Tashima	
DEF110	AA	8/1/2020	Pending	7956	Accountant III	N	SR20	13	P	1.00	A	\$ 47,100	0	Y				
DEF110	AA	2/12/2020	Pending	21740	General Laborer I	N	BC02	1	P	1.00	N	\$ 38,928	0	Y				
					Threat Assessment Team													
DEF110	AA	12/15/2020	1/4/2021	123545	Planner	Y	SRNA	13	T	1.00	N	\$ 66,192	0	Y				
					Natural Rescs Mgmt Prgm													
DEF110	AB	12/21/2019	Pending	116643	Spclt	N	SR26	13	P	1.00	P	\$ 64,476	0	Y				
DEF110	AB	2/23/2019	Pending	120542	Design and Project Manager	Y	SRNA	13	T	1.00	N	\$ 72,456	0	Y				
DEF110	AB	8/1/2020	1/20/2021	122886	Office Assistant IV	N	SR10	3	P	1.00	P	\$ 34,092	0	Y				
DEF110	AD	12/15/2018	Pending	40347	IT Band B	N	SR24	13	P	1.00	A	\$ 78,420	0	Y				
DEF110	AD	9/4/2020	Pending	122960	DA Office Asst-May18 Kilauea	Y	SRNA	3	T	1.00	A	\$ 30,240	0	Y				
DEF110	AD	10/1/2020	Pending	123274	DA Pgm Specialist Lead (Lane)	Y	SRNA	13	T	1.00	A	\$ 66,204	0	Y				
DEF110	AD	8/18/2020	#####	123395	LogSysUnitLd - F&A (COVID19)	Y	SRNA	13	T	1.00	N	\$ 63,492	0	Y				
DEF110	AD	9/23/2020	1/4/2021	123419	Disaster Recovery Specialist	Y	SRNA	13	T	1.00	N/A	\$ 66,000	0	Y				
					Cemetery Operations													
DEF112	VA	2/2/2019	2/1/2021	45254	Manager	N	SR24	13	P	1.00	A	\$ 59,616	0	Y				
DEF114	YC	7/7/2020	#####	102855	Instructor I, YCA	Y	SRNA	0	T	1.00	P/A	\$ 39,930	0	Y				
DEF114	YC	12/15/2020	pend hrly	102859	Shift Leader	Y	SRNA	0	T	1.00	P/A	\$ 42,000	0	Y				
DEF114	YC	12/1/2020	#####	108100	Mgmt Info Sysys Spclt	Y	SRNA	0	T	1.00	P/A	\$ 42,960	0	Y				
					1/11/21													
DEF114	YC	7/9/2020	hrly	120172	Cadre - Kulani	Y	SRNA	0	T	1.00	P/A	\$ 36,540	0	Y	Y	1		

Department of xxx
Positions Established by Acts other than the State Budget as of November 30, 2020

Table 12

Prog ID	Sub-Org	Date Established	Legal Authority	Position Number	Position Title	Exempt (Y/N)	SR Level	BU Code	T/P	MOF	FTE	Annual Salary	Filled (Y/N)	Occupied by 89 Day Hire (Y/N)	
DEF110	AD	8/18/2020	76-11.6	123390	Logistics Mgmt Officer	Y	SRNA	13	T	N	1.00	\$90,000.00	Y	N	Hafner
DEF110	AD	8/18/2020	76-11.6	123391	Logistics Systems Spclt	Y	SRNA	13	T	N	1.00	\$75,499.00	N	N	vacant
DEF110	AD	8/18/2020	76-11.6	123392	Logistics Systems Unit Leader	Y	SRNA	13	T	N	1.00	\$81,588.00	Y	N	Brown
DEF110	AD	8/18/2020	76-11.6	123393	Logistics Systems Spclt	Y	SRNA	13	T	N	1.00	\$67,200.00	Y	N	Baker
DEF110	AD	8/18/2020	76-11.6	123394	Logistics Systems Spclt	Y	SRNA	13	T	N	1.00		N	N	vacant
DEF110	AD	8/18/2020	76-11.6	123395	Logistics System Unit Leader	Y	SRNA	13	T	N	1.00	\$75,492.00	Y	N	King
DEF110	AD	8/18/2020	76-11.6	123396	Distributi on Spclt	Y	SRNA	13	T	N	1.00	\$75,499.00	N	N	vacant
DEF110	AD	8/18/2020	76-11.6	123397	Distributi on Worker	Y	SRNA	13	T	N	1.00	\$45,888.00	Y	N	Brown
DEF110	AD	8/18/2020	76-11.6	123398	Distributi on Office Asst	Y	SRNA	13	T	N	1.00	\$36,732.00	Y	N	Marroquin
DEF110	AD	8/18/2020	76-11.6	123402	Logistics Systems Spclt	Y	SRNA	13	T	N	1.00	\$75,492.00	N	N	vacant
DEF110	AD	8/18/2020	76-11.6	123409	DA Prog Spclt - Lead	Y	SRNA	13	T	N	1.00	\$62,136.00	Y	N	Trexler eff. 1/4/21
DEF110	AD	10/16/2020	76-11.6	123410	DA Prog Spclt	Y	SRNA	13	T	N	1.00	\$54,300.00	Y	N	Fujimoto
DEF110	AD	9/16/2020	76-11.6	123411	DA Office Asst	Y	SRNA	3	T	N	1.00	\$36,732.00	N	N	vacant
DEF110	AD	9/16/2020	76-11.6	123412	Admin Manager	Y	SRNA	13	T	N	1.00	\$95,436.00	Y	N	Rachlin
DEF110	AD	9/16/2020	76-11.6	123413	Account-ant	Y	SRNA	13	T	N	1.00	\$64,476.00	N	N	vacant
DEF110	AD	9/16/2020	76-11.6	123414	Grants Manager	Y	SRNA	13	T	N	1.00	\$67,044.00	Y	N	S. Holloway
DEF110	AD	9/16/2020	76-11.6	123415	Purchasing Manager	Y	SRNA	13	T	N	1.00	\$67,044.00	Y	N	K. Carpio
DEF110	AD	9/16/2020	76-11.6	123416	Pandemic Planner	Y	SRNA	13	T	N	1.00	\$72,528.00	Y	N	Takemoto
DEF110	AD	9/16/2020	76-11.6	123417	Logistics Planner	Y	SRNA	13	T	N	1.00		Y	N	J. Russell
DEF110	AD	9/16/2020	76-11.6	123419	Disaster Recovery Spclt	Y	SRNA	13	T	N	1.00	\$72,528.00	Y	N	Fischer
DEF110	AD	9/23/2020	76-11.6	123420	Disaster Recovery Spclt	Y	SRNA	13	T	N	1.00	\$66,276.00	Y	N	Fischer
DEF110	AD	10/16/2020	76-11.6	123514	DA IT Spclt	Y	SRNA	13	T	N	1.00	\$64,476.00	Y	N	Levy

Department of xxx
Overtime Expenditure Summary

Table 13

Prog ID	Sub-Org	Program Title	MOF	FY20 (actual)			FY21 (estimated)			FY22 (budgeted)		
				<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent	<u>Base Salary</u> \$\$\$\$	<u>Overtime</u> \$\$\$\$	<u>Overtime</u> Percent
		G010G		\$ 9,041,937.92	\$ 374,906.38	4.1%	3080872	45236.73	1.5%			
		G100G		\$ 1,190,027.17	\$ 8,483.95	0.7%	419716.4		0.0%			
		G114G		\$ 765,130.92	\$ 541.99	0.1%	212129.8	1762.32	0.8%			
		S204G		\$ 926,001.02	\$ 40,029.16	4.3%	288682.3	5514.49	1.9%			
		S209G		\$ 197,842.30		0.0%	96915.48		0.0%			
		S210G		\$ 126,913.65		0.0%	44358.73		0.0%			
		S217G		\$ 3,706,047.35	\$ 17,124.65	0.5%	1244376	4933.32	0.4%			
		S218G		\$ 810,550.25	\$ 267.80	0.0%	246053.1		0.0%			
		S219G		\$ 2,276,617.65	\$ 657.31	0.0%	636390	5286.42	0.8%			
		S513G		\$ 25,253.14		0.0%	9322.66		0.0%			
		S519G		\$ 63,000.00		0.0%	27285		0.0%			
		S220G					2382.14		0.0%			
		T908G					9563.5		0.0%			
		G325G						40263.25				

Department of xxx
Active Contracts as of December 1, 2020

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Term of Contract			Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
						Date Executed	From	To					
DEF110	C/P	632,946.56	O-As Invoiced	2,043,162.57	277,857.65	#####	11/16/2020	#####	HDR ENGINEERING, INC.	DESIGN UTILITY INFRASTRUCTURE REPAIR/REPLACEMENT & CONSTRUCTION MANAGEMENT SERVICES FOR KALAELOA HIARNG PROPERTIES STATE OF HI, DOD, CONTRACT NO. 61533, CA-1220-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	C	50,000.00	O-As Invoiced	153,937.00	6,270.13	4/22/2014	2/13/2014	6/30/2019	DESIGN PARTNERS INC.	INVESTIGATE, DESIGN & CONSTRUCTION MANAGEMENT SVCS FOR HURRICANE HARDENING AND LEED EVALUATION OF BLDG 306, CONTRACT NO. 62592, CA-1324- D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	384,900.00	O-As Invoiced	759,743.00	125,030.00	1/31/2019	4/15/2014	until pau	SSFM INTERNATIONAL, INC.	DEVELOPMENT OF AN OUTREACH & EDUCATION PROGRAM PLAN, STATE OF HAWAII, CONTRACT NO. 62822, CA-1404	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	C	25,000.00	O-As Invoiced		7,050.19	6/23/2014	CLOSED	CLOSED	WONG, FRANKLIN AND ASSOCIATES,	DESIGN BUILDING 303 EXTERIOR HARDENING, STATE CIVIL DEFENSE			
DEF110	C/P	2,646,082.58	O-As Invoiced	6,447,368.07	1,109,846.42	9/5/2014	1/5/2015	6/30/2021	HENRY'S EQUIPMENT RENTAL &	REPAIR/REPLACEMENT OF SITE UTILITIES, KALAELOA, CONTRACT NO. 63237, CA-1220-C	Contract is monitored by the Division's Project Manager.		C
DEF110	P	194,998.80	O-As Invoiced	848,046.60	2,250.00	4/16/2018	10/24/2014	6/30/2019	EMPICO, INC.	CUSTODIAL SVCS FOR THE ARMED FORCES READINESS CENTER AT KEAUKAHA MILITARY RESERVATION, CONTRACT NO. 63395, CA-1417	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	P	158,090.40	O-As Invoiced	545,209.20	39,522.60	4/18/2018	10/27/2014	3/31/2018	TERMINIX INTERNATIONAL	PEST MANAGEMENT SVCS FOR VARIOUS HIARNG FACILITIES ON OAHU, CONTRACT NO. 63398, CA- 1427	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	C/P	134,911.45	O-As Invoiced	197,277.00	49,708.75	1/2/2015	4/6/2015	UNTIL PAU	OKAHARA & ASSOCIATES, INC.	DESIGN & CONSTRUCTION MGMT SVCS FOR HVAC REPLACEMENT FOR TUNNEL 407, DIAMOND HEAD CRATER, CONTRACT NO. 65369, CA- 1420-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	C	114,833.00	O-As Invoiced	114,833.00	68,899.80	4/14/2015	5/11/2015	UNTIL PAU	ARCHITECTS HAWAII, LTD.	FEASIBILITY & CONCEPTUAL DESIGN SVCS FOR RENOVATION TO CONVERT BLDG 282 TO A STORAGE FACILITY , CONTRACT NO. 63755, CA- 1423-D	Contract is monitored by the Division's Project Manager.	Y	P

Department of xxx
Active Contracts as of December 1, 2020

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
DEF110	C	49,413.00	O-As Invoiced	49,413.00	867.2	9/15/2015	10/7/2015	UNTIL PAU	MASON ARCHITECTS, INC.	DESIGN & CONSTRUCTION MANAGEMENT SVCS FOR RENOVATIONS & REPAIR OF BLDG 3, NURSES COTTAGE, KMR, CONTRACT NO. 64127, CA-1515-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	C	5,044.00	O-As Invoiced	194,714.00	5,044.00	5/18/2020	12/16/2015	UNTIL PAU	IN+FORM DESIGN, INC.	DESIGN & CONSTRUCTION MANAGEMENT SVCS FOR BLDG 19 IMPR. KALAELOA, CONTRACT NO. 64223, CA-1514-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	156,556.20	O-As Invoiced	702,560.22	156,556.20	10/5/2020	10/1/2018	9/30/2020	HONOLULU DISPOSAL SERVICE, INC	REFUSE COLLECTION & DISPOSAL FOR VARIOUS LOCATIONS ON OAHU, CONTRACT NO. 65230, CA-1607	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	P	230,924.64	O-As Invoiced	433,391.04	149,085.56	10/3/2019	10/1/2016	9/30/2020	HONOLULU DISPOSAL SERVICE, INC	REFUSE COLLECTION & DISPOSAL SVCS FOR HI AIR NATL GUARD AT JOINT BASE PEARL HARBOR HICKAM AND KALAELOA, CONTRACT NO. 65231, CA-1609	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	A	480,000.00	O-As Invoiced	649,632.75	449,026.98	8/16/2017	12/21/2016	6/30/2021	CHAN, LOU & ASSOCIATES, INC.	A & E SERVICES STATEWIDE, REMODELING, UPGRADES & IMPROVEMENTS., CONTRACT NO. 65289, CA-1605-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	A	270,000.00	O-As Invoiced	300,000.00	200,092.85	#####	1/19/2017	6/30/2021	ELEMENT ENVIRONMENTAL, LLC	ENVIRONMENTAL SERVICES STATEWIDE REMODELING, UPGRADES & IMPROVEMENTS., CONTRACT NO. 65364, CA-1606-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	269,651.74	O-As Invoiced	920,593.56	269,651.74	10/5/2020	10/1/2011	9/30/2016	ISLAND WIDE A/C SERVICE, LLC	A/C SYS, PREVENTATIVE MAINTENANCE SERVICE OF A/C AND VENTILATION EQUIPMENT, CONTRACT NO. 60609, CA-1136	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	P	54,275.00	O-As Invoiced	54,275.00	54,275.00	4/13/2017	7/3/2017	UNTIL PAU	MITSUNAGA & ASSOCIATES, INC.	CONSTRUCTION MANAGEMENT SERVICES FOR SOLAR RENEWABLE ENERGY SYSTEM AT AASF #2, B618, HILO, CONTRACT NO. 65623, CA-1125-D1	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	119,000.00	O-As Invoiced	226,200.00	69,100.00	5/10/2019	10/4/2017	10/4/2022	TOWILL, R. M. CORPORATION	UNDERGROUND INJECTION CONTROL (UIC) MONITORING, PERMIT ASSESSMENT & REPORTING FOR HIARNG FACILITIES ON OAHU AND ISLAND OF HAWAII, CONTRACT NO. 66016, CA-1710	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	C/P	3,362,515.00	O-As Invoiced	3,383,193.00	171,641.00	#####	6/11/2018	3/2/2020	STARCOM BUILDERS, INC.	PHYSICAL SECURITY & ENERGY IMPROVEMENTS @ FT RUGER, SOH, DOD, HI ARMY, CONTRACT NO. 66144, CA-1328-C4	Contract is monitored by the Division's Project Manager.	Y	C

Department of xxx
Active Contracts as of December 1, 2020

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
DEF110	P	464,470.28	O-As Invoiced	1,053,088.80	433,510.03	8/15/2019	2/15/2018	2/15/2023	AECOM TECHNICAL SERVICES, INC.	BUILDER SUSTAINMENT MGMT SYSTEM (SMS) IMPLEMENTATION, CONTRACT NO. 66147, CA-1801	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	488,089.38	O-As Invoiced	488,089.38	307,989.36	1/30/2018	3/20/2018	3/19/2023	CULTURAL SURVEYS HAWAII, INC.	ARCHAEOLOGICAL INVENTORY SURVEYS & CULTURAL SENSITIITY MAPS FOR HIARING INSTALLATIONS, STATEWIDE, CONTRACT NO. 66344, CA-1711	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	A	78,500.00	O-As Invoiced	78,500.00	2,329.30	2/15/2018	1/15/2018	1/15/2021	ECS, INC.	DESIGN & CONSTRUCTION MANAGEMENT SVCS FOR DIAMOND HEAD SEWER LIFT STATION EMERGENCY GENERATOR, CONTRACT NO. 66437, CA-1802-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	A	198,511.34	O-As Invoiced	249,453.71	1,541.24	1/31/2019	9/14/2018	9/13/2020	CAPSTAR RADIO OPERATING	STATEWIDE EMERGENCY PREPAREDNESS MEDIA PLAN, STATE OF HI, DEPT OF DEFENSE, CONTRACT NO. 67150, CA-1816	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	C	139,846.00	O-As Invoiced	139,846.00	13,230.00	8/30/2018	8/28/2018	8/28/2024	BOWERS + KUBOTA CONSULTING INC	DESIGN & CONSTRUCTION MGMT SVCS FOR POHAKULOA TRNG AREA (PTA) HAWAII, CONTRACT NO. 67155, CA-1807-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	182,660.00	O-As Invoiced	182,660.00	5,541.74	8/28/2018	10/1/2018	10/1/2023	HARVEY, H. T. & ASSOCIATES	NATURAL PLANNING LEVEL SURVEY FOR HIARNG SITES-KMR, KFR, UFR, RTI, CONTRACT NO. 67156, CA-1811	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	107,241.96	O-As Invoiced	107,241.96	107,241.96	8/31/2018	8/31/2018	10/1/2018	AVIAT U.S., INC.	FURNISH & DELIVER SUNPOWER AC UNITS, OFC OF ENTERPRISE TECHNOLOGY SVCS, IFB-18-446 (DAGS Contract)	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	P	100,661.11	O-As Invoiced	130,935.00	47,833.10	9/10/2018	10/1/2018	9/30/2021	EA ENGINEERING, SCIENCE,	STORM WATER MGMT & SAMPLING SVCS, OAHU, SOH, DOD, HAWAII ARMY NTL GUARD, CONTRACT NO. 67185, CA-1820	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	P/T	3,232,104.45	O-As Invoiced	8,747,104.45	2,821,208.21	6/25/2020	10/1/2018	9/30/2021	ALII SECURITY SYSTEMS, INC.	SECURITY GUARD SVCS FOR DESIGNATED FACILITIES & PROPERTIES OF THE HIANG ON OAHU, & HAWAII, CONTRACT NO. 67275, CA-1823	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	C	633,600.00	O-As Invoiced	633,600.00	614,816.00	#####	4/1/2019	10/1/2021	ISEMOTO CONTRACTING CO., LTD.	CONSTRUCTION OF WAREHOUSE BLDG AT POHAKULOA TRAINING AREA(PTA)ON HAWAII ISLAND, CONTRACT NO. 67281, CA-1807-C	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	501,884.48	O-As Invoiced	501,884.48	249,718.91	11/5/2018	3/14/2019	3/13/2021	JB CONSTRUCTION LLC	HIGH EXPANSION FOAM SYSTEM SVCS AT JOINT BASE PEARL HARBOR/HICKAM HAWAII, CONTRACT NO. 67315, CA-1812	Contract is monitored by the Division's Project Manager.	Y	S

Department of xxx
Active Contracts as of December 1, 2020

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
DEF110	N	532,000.00	O-As Invoiced	646,312.00	384,107.03	4/24/2019	12/18/2018	#####	TAMARACK MANAGEMENT LLC	EMERGENCY RESPONSE PLANNING SYNC MATRIX, SOH,DOD, CONTRACT NO. 67378, CA-1818	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	P	352,000.00	O-As Invoiced	458,251.00	112,985.00	4/24/2019	12/5/2018	7/1/2021	BURNS & MCDONNELL ENGINEERING	DESIGN RENOVATIONS FOR HAWAII STATE FUSION CENTER,#B306A,SOH,DOD,HIANG, CONTRACT NO. 67699, CA-1824-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	222,827.14	O-As Invoiced	400,823.14	148,551.42	6/8/2020	6/3/2019	6/2/2021	PACIFIC CONSTRUCTION BUILDERS,	CUSTODIAL SVCS F/THE ARMED FORCES READINESS CTR AT KEAUKAHA MILITARY RESERVATION, CONTRACT NO. 67745, CA-1827	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	C	496,350.10	O-As Invoiced	496,350.10	23,970.18	8/13/2019	9/3/2019	8/31/2024	OKAHARA AND ASSOCIATES, INC.	DESIGN SVCS FOR ARMY AVIATION SUPPORT FACILITY(AASF), KALAELOA IMPROVEEMENTS., CONTRACT NO. 68026, CA-1825-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	162,088.71	O-As Invoiced	162,088.71	162,088.71	9/9/2019	10/17/2019	#####	ALLIED MACHINERY CORPORATION	PURCHASE & DELIVERY OF TRACTOR WITH ATTACHMENTS FOR KEAUKAA MILITARY, CONTRACT NO. 68082, CA-1903	Contract is monitored by the Division's Project Manager.	Y	S
DEF110	C/P	285,930.00	O-As Invoiced	285,930.00	158,429.50	9/20/2019	9/17/2019	9/17/2024	BOWERS + KUBOTA CONSULTING INC	INVESTIGATE,DESIGN&CONSTRUCTI ON MGMT SVCS FOR FENCE REPAIR/REPLACEMENT FOR B282, B1898 & B1874, KALAELOA, CONTRACT NO. 68106, CA-1905	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	179,800.00	O-As Invoiced	179,800.00	163,716.24	10/8/2019	11/25/2019	#####	ENVIROSERVICES & TRAINING	WATER QUALITY SVCS - STATEWIDE - SOH - DOD - HAWAII ARMY NATIONAL GUARD, CONTRACT NO. 68137, CA-1904	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	A	200,000.00	O-As Invoiced	200,000.00	112,194.53	#####	8/1/2019	6/30/2024	AECOM TECHNICAL SERVICES, INC.	ARCHITECTURAL-ENGINEERING SVCS STATEWIDE-PLANNING & DESIGN F/REMODELING, UPGRADE AND IMPROVEMENTS., CONTRACT NO. 68214, CA-1906-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	C/P	3,934,000.00	O-As Invoiced	3,934,000.00	3,934,000.00	3/20/2020	3/3/2020	3/2/2021	SITE ENGINEERING, INC.	BLDG 621 RENOVATIONS, KEAUKAHA MILITARY RESERVATION(KMR), HILO, CONTRACT NO. 68576, CA-1212-C3	Contract is monitored by the Division's Project Manager.	Y	C
DEF110	A	250,000.00	O-As Invoiced	600,000.00	220,745.50	10/6/2020	7/1/2020	6/30/2021	TIDAL BASIN GOVERNMENT	DISASTER STAFFING FOR THE SOH, DOD, HIEMA, CONTRACT NO. 68909, CA-202002	Contract is monitored by the Division's Project Manager.	Y	P

Department of xxx
Active Contracts as of December 1, 2020

Table 14

Prog ID	MOF	Amount	Frequency (M/A/O)	Max Value	Outstanding Balance	Date Executed	From	To	Entity	Contract Description	Explanation of How Contract is Monitored	POS Y/N	Category E/L/P/C/G/S/*
DEF110	N	47,400.00	O-As Invoiced	47,400.00	17,400.00	8/17/2020	7/1/2020	#####	GANT GROUP, INC.	ASSESSMENT OF 2020 ELECTIONS, STATEWIDE, DOD, OFFICE OF HOMELAND SECURITY, CONTRACT NO. 69032, CA-202009	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P/C	494,814.00	O-As Invoiced	494,814.00	494,814.00	9/8/2020	10/28/2020	#####	BOWERS + KUBOTA CONSULTING INC	DESIGN & CONSTRUCTION MGMT SVCS OF STAND BY EMERGENCY GENERATOR INSTALLATIONS, STATEWIDE, CONTRACT NO. 69067, CA-202004-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	C	190,105.60	O-As Invoiced	190,105.60	161,647.50	9/10/2020	6/12/2020	6/11/2025	BENHAM DESIGN, LLC	CONSTRUCTION ADMINISTRATION SVCS FOR KALAELOA BLDG 29, PRKG, PV SYST IMPROVEMENTS & MISC EXTERNAL AND INTERNAL IMPVTS. CONTRACT NO. N/A, CA-1512-D1	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	34,253.00	O-As Invoiced	34,253.00	34,253.00	9/10/2020	9/30/2020	9/29/2025	ELEMENT ENVIRONMENTAL, LLC	WAIAWA GULCH INSTALLATION- ENVIRONMENTAL HAZARD EVALUATION(EHE) & ENVIRONMENTAL HAZARD MANAGEMENT PLAN (EHMP), CONTRACT NO. 69082, CA-202005	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	P	48,297.00	O-As Invoiced	48,297.00	48,297.00	9/17/2020	10/7/2020	9/29/2025	COFFMAN ENGINEERS, INC.	INSPECTION, DESIGN & CONSTRUCTION MGMT SVCS FOR FIRE SPRINKLER SYST REPAIR/REPLACEMENT AT HIAWAII ARMY NATIONAL GUARD REGIONAL TRAINING INSTITUTE, BELLOWS AIR STATION, WAIMANALO, OHAU, HI. CONTRACT NO. 69098, CA-202006-D	Contract is monitored by the Division's Project Manager.	Y	P
DEF110	C	146,000.00	O-As Invoiced	146,000.00	146,000.00	10/1/2020			PAUL'S ELECTRICAL CONTRACTING,	DIAMOND HEAD CRATER OPERATION CENTERS - EMERGENCY FIBER OPTIC CABLE SYSTEM, CONTRACT NO. N/A, CA-202012	Contract is monitored by the Division's Project Manager.	Y	C
DEF110	C	2,614,886.13	O-As Invoiced	2,614,886.13	2,614,886.13	12/7/2020	9/1/2020	8/31/2021	TCG. A CORPORATION OF IDAHO,	CONSTRUCTION OF PARKING & PHOTOVOLTAIC SYST AT B29, KALAELOA, OAHU-SOH, CONTRACT NO. N/A, CA-1512-C1	Contract is monitored by the Division's Project Manager.	Y	C
DEF110	C	3,932,506.00	O-As Invoiced	3,934,998.50	3,932,506.00	12/8/2020	10/1/2020	9/30/2021	APB CONSTRUCTION CORP.	ARMY AVIATION SUPPORT FACILITY(AASF)IMPROVEMENTS, KALAELOA, SOH, DOD, HIARNG, CONTRACT NO. N/A, CA-1825-C	Contract is monitored by the Division's Project Manager.	Y	C

Department of xxx
Active Contracts as of December 1, 2020

Table 14

<u>Prog ID</u>	<u>MOF</u>	<u>Amount</u>	<u>Frequency (M/A/O)</u>	<u>Max Value</u>	<u>Outstanding Balance</u>	<u>Date Executed</u>	<u>From</u>	<u>To</u>	<u>Entity</u>	<u>Contract Description</u>	<u>Explanation of How Contract is Monitored</u>	<u>POS Y/N</u>	<u>Category E/L/P/C/G/S/*</u>
DEF110	C/P	775,430.86	O-As Invoiced	775,430.86	216,015.11	12/8/2020	9/8/2020	#####	CLOSE CONSTRUCTION, INC.	DEMOLITION OF BLDG 509 & 522-REMOVAL OF HAZARDOUS MATERIALS AT KEAUKAHA MILITARY RESERVATION, HILO, CONTRACT NO. N/A, CA-202007	Contract is monitored by the Division's Project Manager.	Y	C

Department of xxx
Capital Improvements Program (CIP) Requests

Table 15

<u>Prog ID</u>	<u>Prog ID</u> <u>Priority</u>	<u>Dept- Wide</u> <u>Priority</u>	<u>Senate</u> <u>District</u>	<u>Rep.</u> <u>District</u>	<u>Project Title</u>	<u>MOF</u>	<u>FY22 \$\$\$</u>	<u>FY23 \$\$\$</u>
DEF 112	1	1	4	7	WEST HAWAII VETERANS CEMETERY EXPANSION AND IMPROVEMENTS, HAWAII	C	500,000	
DEF 112	1	1	4	7	WEST HAWAII VETERANS CEMETERY EXPANSION AND IMPROVEMENTS, HAWAII	P	1,200,000	3,210,000
DEF110	1	2	0	0	DISASTER WARNING AND COMMUNICATION DEVICES, STATEWIDE	C	2,500,000	2,500,000
DEF110	2	3	0	0	RETROFIT PUBLIC BUILDINGS WITH HURRICANE MEASURES, STATEWIDE	C	3,000,000	3,000,000

Department of xxx
CIP Lapses

Table 16

<u>Prog ID</u>	<u>Act/Year of Appropriation</u>	<u>Project Title</u>	<u>MOF</u>	<u>Lapse Amount</u> <u>\$\$\$\$</u>	<u>Reason</u>
		None.			

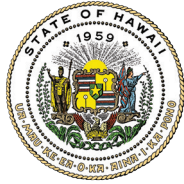
Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Department of Defense

A Report to the Governor
and the Legislature of
the State of Hawai'i

Report No. 18-11
September 2018



OFFICE OF THE AUDITOR
STATE OF HAWAII



OFFICE OF THE AUDITOR STATE OF HAWAII

Constitutional Mandate

Pursuant to Article VII, Section 10 of the Hawai'i State Constitution, the Office of the Auditor shall conduct post-audits of the transactions, accounts, programs and performance of all departments, offices and agencies of the State and its political subdivisions.

The Auditor's position was established to help eliminate waste and inefficiency in government, provide the Legislature with a check against the powers of the executive branch, and ensure that public funds are expended according to legislative intent.

Hawai'i Revised Statutes, Chapter 23, gives the Auditor broad powers to examine all books, records, files, papers and documents, and financial affairs of every agency. The Auditor also has the authority to summon people to produce records and answer questions under oath.

Our Mission

To improve government through independent and objective analyses.

We provide independent, objective, and meaningful answers to questions about government performance. Our aim is to hold agencies accountable for their policy implementation, program management, and expenditure of public funds.

Our Work

We conduct performance audits (also called management or operations audits), which examine the efficiency and effectiveness of government programs or agencies, as well as financial audits, which attest to the fairness of financial statements of the State and its agencies.

Additionally, we perform procurement audits, sunrise analyses and sunset evaluations of proposed regulatory programs, analyses of proposals to mandate health insurance benefits, analyses of proposed special and revolving funds, analyses of existing special, revolving and trust funds, and special studies requested by the Legislature.

We report our findings and make recommendations to the Governor and the Legislature to help them make informed decisions.

For more information on the Office of the Auditor, visit our website:
<http://auditor.hawaii.gov>

Foreword

This is a report of our review of the special funds, revolving funds, trust funds, and trust accounts of the Department of Defense.

Section 23-12, Hawai'i Revised Statutes (HRS), requires the Auditor to review all existing special, revolving, and trust funds once every five years. Although not mandated by statute, we included trust accounts as part of our review. This is our second review of the special funds, revolving funds, trust funds, and trust accounts of the Department of Defense.

We wish to express our appreciation for the cooperation and assistance extended to us by the officials and staff of the Department of Defense.

Leslie H. Kondo
State Auditor



Table of Contents

Chapter 1	Introduction	1
	Description of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts.....	2
	Criteria for Reviewing Special Funds, Revolving Funds, Trust Funds, and Trust Accounts	3
	Objectives of the Review.....	4
	Scope and Methodology	4
Chapter 2	Department of Defense	7
Chapter 3	The Department of Defense Did Not Report Non-General Funds As Required by Law	17
	Office of the Auditor's Comments on the Affected Agency Response	19
List of Exhibits		
Exhibit 2.1	Cash Balances for DOD Non-General Funds.....	7
Exhibit 2.2	DOD Fund Not Meeting Criteria	8
Exhibit 3.1	DOD Non-General Funds and Administratively Created Funds Not Reported to the Legislature	18



Chapter 1

Introduction

This review encompasses the special funds, revolving funds, trust funds, and trust accounts administered by the State of Hawai‘i Department of Defense (DOD). Section 23-12, Hawai‘i Revised Statutes (HRS), requires the Auditor to review each State department’s special, revolving, and trust funds every five years. Specifically, the Auditor’s review must include:

1. An evaluation of the original intent and purpose of each fund, both as expressed by the Legislature and as understood by the expending agency;
2. The degree to which each fund achieves its stated and claimed purposes;
3. An evaluation of the fund’s performance standards as established by the agency; and
4. A summary statement reflecting total fund transactions in the preceding five fiscal years, including the fund balance at the beginning of each fiscal year, total deposits and withdrawals, amount of interest earned, total expenditures made from the fund, and the ending balance for each fiscal year.

Although not mandated by Section 23-12, HRS, we have included trust accounts as part of our review. Trust accounts, like special, revolving, and trust funds, are subject to minimal legislative scrutiny.

This is our second review of DOD’s special funds, revolving funds, trust funds, and trust accounts.¹ We last examined these funds and accounts in 2013.

In this report, we reviewed 10 funds administered by DOD – specifically, six trust funds and four trust accounts.

¹ Prior to 2013, Section 23-12, HRS, did not require reviews of departments’ special funds.

Description of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts

Special funds

Section 37-62, HRS, defines a special fund as one that is “dedicated or set aside by law for a specified object or purpose, but excluding revolving funds and trust funds.” According to the State’s Accounting Manual, special funds are funds used to account for revenues earmarked for particular purposes and from which expenditures are made for those purposes.

Revolving funds

Section 37-62, HRS, defines a revolving fund as one “from which is paid the cost of goods and services rendered or furnished to or by a state agency and which is replenished through charges made for the goods or services or through transfers from other accounts or funds.” Activities commonly financed through revolving funds include loan programs, which are initially established by general fund seed moneys and are then replenished through the repayment of loans.

Trust funds

Section 37-62, HRS, defines a trust fund as one in which “designated persons or classes of persons have a vested beneficial interest or equitable ownership, or which was created or established by a gift, grant, contribution, devise or bequest that limits the use of the fund to designated objects or purposes.” Trust funds invoke a fiduciary responsibility of state government to care for and use only for those designated to benefit from the funds. A pension fund is an example of a trust fund. Contributions and payments are to be held for the beneficiaries of the pension fund. Another example is tenants’ security deposits, which are held in trust for the future benefit of tenants and landlords. Until forfeited or returned, deposits are the property of the tenants and should be accounted for accordingly.

Trust accounts

The Department of Accounting and General Services (DAGS) defines a trust account as a separate holding or clearing account for State agencies. Trust accounts also serve as accounting devices to credit or charge agencies or projects for payroll or other costs.

Criteria for Reviewing Special Funds, Revolving Funds, Trust Funds, and Trust Accounts

Special and revolving fund criteria

In 2002, the legislature set the requirements for establishing and continuing special and revolving funds. Sections 37-52.3 and 37-52.4, HRS, state that special and revolving funds may only be established by statute. The criteria used to review special and revolving funds are the extent to which each fund:

- Serves a need, as demonstrated by: (a) the purpose of the program to be supported by the fund; (b) the scope of the program, including financial information on fees to be charged, sources of projected revenue, and costs; and, (c) an explanation of why the program cannot be implemented successfully under the general fund appropriation process;
- Reflects a clear nexus between the benefits sought and charges made upon the program users or beneficiaries, or a clear link between the program and the sources of revenue – as opposed to serving primarily as a means to provide the program or users with an automatic means of support, removed from the normal budget and appropriation process;
- Provides an appropriate means of financing for the program or activity that is used only when essential to the successful operation of the program or activity; and
- Demonstrates the capacity to be financially self-sustaining.

Trust fund and trust account criteria

Unlike the requirements for special and revolving funds, the law is silent on whether a trust fund or trust account must be established by statute. The criteria used to review trust funds and trust accounts are the extent to which each fund and account:

- Continues to serve the purpose and intent for which it was originally created; and
- Meets the definition of a trust fund or trust account, respectively.

The first criterion is derived from the objectives of Section 23-12, HRS, which requires the Auditor to evaluate the original intent of each fund and account and the degree to which each fund and account achieves its stated purpose. The second criterion assesses whether a fund is held by the State only for the benefit of those with a vested interest in the assets or an account is held as a separate or clearing account.

Objectives of the Review

1. Identify and review all special funds, revolving funds, trust funds, and trust accounts of DOD.
2. For each special fund, revolving fund, trust fund, and trust account, determine whether the fund or account meets the respective criteria.
3. Provide a five year (FY2014 – FY2018) unaudited financial summary for each fund and account reviewed.

Scope and Methodology

We reviewed all special funds, revolving funds, trust funds, and trust accounts directly administered by DOD during the five-year period under review (FY2014 – FY2018). Funds and accounts included those established by statute as well as by administrative authority.

To identify funds subject to this review, we used a variety of sources, including our prior reviews, accounting reports from DAGS, non-general fund reports, legislative budget briefing documents, and other records. To gain an understanding of fund operations, we reviewed applicable agency administrative rules and interviewed key fiscal and program personnel, as necessary.

We obtained a summary statement for each fund that reflects total fund transactions in the preceding five fiscal years (July 1, 2013 to June 30, 2018), including beginning fund balances, total revenues, amount of interest earned, total expenditures, transfers, and ending

fund balances for each fiscal year. We requested explanations for discrepancies between ending balances for FY2013 reported in our last review and opening balances reported for FY2014. We did not audit DOD's financial data, which are provided for informational purposes only.

Procedures were performed on each fund using relevant criteria as stated above. We reviewed fund information for consistency with the intent of each fund's use and to ascertain the relationship between charges on users and expenditures. We reviewed and compared fund balances to financial activity and projected program needs and standards. We reviewed information on performance standards established for the funds or accounts and performed other procedures as necessary.

Where appropriate, we relied on our prior reports, including Report No. 14-04, *Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Departments of Defense and Land and Natural Resources*.

Our review was conducted in August 2018. Recommendations were made where applicable.

Chapter 2

Department of Defense

This section presents the results of our review of 6 trust funds and 4 trust accounts. DOD did not have any special funds or revolving funds during the period of our review. Fund fiscal year-end balances amounted to at least \$2.5 million per year during the period reviewed.

Exhibit 2.1 summarizes the totals for these fund balances at the end of each fiscal year.

Exhibit 2.1 Cash Balances for DOD Non-General Funds

Fund Type	FY2014	FY2015	FY2016	FY2017	FY2018
Special Funds	\$0	\$0	\$0	\$0	\$0
Revolving Funds	0	0	0	0	0
Trust Funds and Trust Accounts	2,540,392	2,696,546	2,807,802	2,853,550	2,814,076
Total	\$2,540,392	\$2,696,546	\$2,807,802	\$2,853,550	\$2,814,076

Source: Office of the Auditor

Substantial amounts were also collected and expended by the funds annually. In FY2018, the trust funds and trust accounts collected nearly \$263,000 and spent or transferred more than \$302,000.

For each fund, we present a five-year financial summary, the purpose of the fund, and conclusions about its use and whether it meets the definition of a trust fund or trust account. We do not assess the effectiveness of programs and their management. The funds are presented in alphabetical order.

Exhibit 2.2 presents DOD’s fund that did not meet criteria for continuance and should be closed.

**Exhibit 2.2
DOD Fund Not Meeting Criteria**

Fund Name	Fund Type	FY2018 Ending Balance (rounded)	No longer serves the purpose and intent for which it was originally created	Does not meet the definition of a trust fund
Juvenile Accountability Block Grant	Trust Fund	\$46,000*	✓	

* FY2018 balance does not include \$2,000 related to the Kokua ‘Ohana Aloha program.

Source: Office of the Auditor

**Accumulated Vacation
and Sick Leave –
Federal Projects**

***Administratively
established***

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beginning Balance	\$994	\$1,090	\$1,110	\$1,115	\$1,048
Revenues	128	21	10	2	0
Interest	0	0	0	0	0
Expenditures	(32)	(3)	(5)	(69)	(40)
Transfers*	0	2	0	0	0
Ending Balance	\$1,090	\$1,110	\$1,115	\$1,048	\$1,008
Encumbrances	\$0	\$0	\$0	\$0	\$0

*In FY2008, the Department of Transportation incorrectly transferred an employee's vacation balance to DOD's Tsunami and Hurricane Preparedness Efforts account. In FY2015, DOD corrected the error by transferring the amount from its Tsunami and Hurricane Preparedness Efforts account into this fund.

This fund receives federal funds from the U.S. Department of Defense via the National Guard Bureau, a federal agency. This fund meets the criteria of a trust fund and continues to serve the purpose for which it was created. The purpose of the fund is to ensure that accrued credits and expenditures for vacation and sick leave of State employees working on federal projects under federal cooperative agreements are accounted for appropriately. Revenue comes from the Master Cooperative Agreement programs funded by the National Guard Bureau. Expenditures consist of payouts of unused vacation leave to employees under federal cooperative agreements as those employees retire or are terminated.

**Asset Forfeiture Trust
Account - Federal**

***Administratively
established***

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beginning Balance	\$130	\$126	\$126	\$123	\$123
Revenues	0	0	0	0	0
Interest	0	0	0	0	0
Expenditures	(4)	0	(3)	0	0
Transfers	0	0	0	0	0
Ending Balance	\$126	\$126	\$123	\$123	\$123
Encumbrances	\$0	\$0	\$0	\$0	\$0

This fund receives federal funds from the U.S. Department of Justice. This account continues to meet the criteria for a trust account and continues to serve the purpose for which it was created. The purpose of the account

is to receive a prorated share of funds generated from the sale of assets that were seized and auctioned off as a result of federal government drug enforcement operations in which the Hawai'i National Guard participated. Use of the money is restricted to programs aimed at reducing drug use.

FEMA – Major Disaster Trust Account

Section 127A-16, HRS

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beginning Balance	\$470	\$724	\$320	\$367	\$342
Revenues	254	281	76	0	0
Interest	0	0	0	0	0
Expenditures	0	(685)	(29)	(25)	0
Transfers	0	0	0	0	0
Ending Balance	\$724	\$320	\$367	\$342	\$342
Encumbrances	\$0	\$0	\$0	\$0	\$0

This account continues to meet the criteria for a trust account and serves the purpose for which it was originally created. Created in 2010, the account is used to hold deposits of federal reimbursement moneys for disaster relief. Revenues come from federal reimbursement moneys for disaster relief received from the Federal Emergency Management Agency (FEMA) and any interest earned on those moneys. During a disaster, DOD's Civil Defense Division advances payments for disaster relief through the major disaster trust account, supplemented by the department's operating funds until moneys are reimbursed by FEMA.

Hawai'i State Veterans Cemetery Trust Fund

Administratively established

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beginning Balance	\$16	\$16	\$16	\$16	\$16
Revenues	0	0	0	0	0
Interest	0	0	0	0	0
Expenditures	0	0	0	0	0
Transfers	0	0	0	0	0
Ending Balance	\$16	\$16	\$16	\$16	\$16
Encumbrances	\$0	\$0	\$0	\$0	\$0

This fund continues to serve the purpose for which it was created and meets the criteria for a trust fund. Created in 1991, the fund is used to receive and disburse operational fees related to interments and donations

from veterans' organizations and individuals, which are used for the upkeep and beautification of the Hawai'i State Veterans Cemetery (HSVC). Revenues come from donations from families and friends of deceased veterans. Expenditures consist of HSVC operating costs, including, but not limited to, interment costs, purchase of grave liners, and acquisition of items beneficial to the HSVC.

**Juvenile Accountability
Block Grant**

**Administratively
established**

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015	FY2016	FY2017	FY2018**
Beginning Balance	\$46*	\$46	\$46	\$46	\$46
Revenues	0	0	0	0	162
Interest	0	0	0	0	0
Expenditures	0	0	0	0	160
Transfers	0	0	0	0	0
Ending Balance	\$46	\$46	\$46	\$46	\$48
Encumbrances	\$0	\$0	\$0	\$0	\$3

* The Memorandum of Agreement between the Hawai'i State Department of Defense and the City and County of Honolulu, in support of the Juvenile Accountability Block Grant Program, ended in 2012 and there was no fund activity related to this program during the review period. The FY2014 beginning balance of \$46,066 is the remaining balance of federal funds for the program.

** All FY2018 revenues, expenditures, and encumbrances reflect Kokua 'Ohana Aloha program activity.

This fund received federal funds from the U.S. Department of Justice (DOJ). It is currently used to hold both federal and state funds. Although this fund meets the criteria for a trust fund, it no longer serves the purpose for which it was originally created. Created in 2011, this fund was established to support a Memorandum of Agreement (MOA) between DOD and the City and County of Honolulu's Department of Community Services (DCS) as part of the Juvenile Accountability Block Grant (JABG) program, funded by the Office of Juvenile Justice and Delinquency Prevention (OJJDP) of the DOJ. The JABG program provided federal funding to help states and communities strengthen their juvenile justice systems by implementing accountability-based reforms. Expenditures consisted of reimbursing DCS for costs associated with the MOA. In 2013, DOD stated that the account would be closed as the MOA term had ended. DOD attempted to return the remaining balance to OJJDP which declined to accept the unused funds. DOD does not know how to appropriately divest the fund of the remaining moneys given the refusal by DOJ. There were no revenues or expenditures related to the DCS MOA during the review period. The fund was inactive from FY2014 – FY2017, with a fund balance of \$46,066.

In FY2018, DOD used this inactive fund to receive moneys from the Hawai‘i Department of Health (DOH) for the Kokua ‘Ohana Aloha (KOA) program. KOA is a juvenile offender program run in partnership by the Hawai‘i National Guard, DOH, and DOD that is funded by DOH. All FY2018 revenues, expenditures, and encumbrances were related to KOA. DOD used the fund for this purpose after their request for a KOA special fund was denied and they did not have an appropriate financial vehicle to accept the FY2018 funds transfer from DOH. In prior years, KOA funding was processed through the general appropriations process.

The fund should be closed because it no longer continues to serve the purpose and intent for which it was originally created, and it is currently used to handle transaction activity for a different program.

National Governors Association Grant

Administratively established

Financial Data for Fiscal Years 2016 – 2018 (in thousands)			
	FY2016	FY2017	FY2018
Beginning Balance	\$0	\$0	\$25
Revenues	0	64	0
Interest	0	0	0
Expenditures	0	(39)	(25)
Transfers	0	0	0
Ending Balance	\$0	\$25	\$0
Encumbrances	\$0	\$16	\$0

This fund received federal funds from the U.S. Department of Commerce via the National Governors Association (NGA), a bipartisan organization of the nation’s governors. This administratively created trust fund was closed in FY2018 and the remaining balance was returned to the NGA. Created in FY2016, the fund was used to receive federal funds from the U.S. Department of Commerce, through a grant from the NGA, for participation in the NGA Policy Academy. Expenditures consisted of travel costs for the program manager to attend workshops and meetings relating to planning, researching, and identifying strategies for statewide implementation to enhance emergency communications interoperability.

OHA Ceded Lands Proceeds

Administratively established

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenues	0	0	0	0	13
Interest	0	0	0	0	0
Expenditures	(2)	(1)	(1)	(3)	(2)
Transfers*	2	1	1	3	1
Ending Balance	\$0	\$0	\$0	\$0	\$12
Encumbrances	\$0	\$0	\$0	\$0	\$0

* Transfers from Security Deposits and Use Permits fund.

This account continues to meet the criteria for a trust account and continues to serve the purpose for which it was created. The purpose of this account is to collect and transfer moneys owed to the Office of Hawaiian Affairs (OHA) for ceded land revenue. Revenues are from the Fort Ruger 22nd Parking Lot Use Permit. In FY2014 – FY2017, all revenue (100 percent) from the use permit was deposited into the Security Deposits and Use Permits fund. Subsequently, 20 percent of the revenue was transferred from the Security Deposits and Use Permits fund into this account before being transferred to OHA as their share of ceded land revenue. In FY2018, all revenue (100 percent) from the use permit has been deposited directly into this account which no longer holds only OHA’s 20 percent share of ceded land revenue. Expenditures consist of parking lot related expenses, including moneys owed to OHA for use of ceded lands.

DOD has 26 facilities statewide that is available for public use including armory parking lots and gymnasiums. All 26 facilities are on ceded lands. According to DOD, the Fort Ruger 22nd Parking Lot Use Permit includes only 2 facilities for which DOD has been paying OHA its 20 percent share of ceded land revenue. DOD has not paid OHA its share of ceded land revenue from the use of any of its other facilities. DOD is reviewing a “facility use law” that may require it to pay all revenue from facility uses to OHA.

Security Deposits and Use Permits

Administratively established

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beginning Balance	\$282	\$340	\$916	\$978	\$1,091
Revenues	94	634**	115	166	87
Interest	0	0	0	0	0
Expenditures	(34)	(57)	(52)	(50)	(29)
Transfers*	(2)	(1)	(1)	(3)	(1)
Ending Balance	\$340	\$916	\$978	\$1,091	\$1,148
Encumbrances	\$0	\$2	\$4	\$4	\$17

*Transfers to Office of Hawaiian Affairs Ceded Lands Proceeds account.

**Includes \$455,603 of unused federal funds.

This fund receives funding from state sources. It is currently used to hold both state and federal funds. This fund meets the criteria of a trust fund and continues to serve the purpose for which it was created. The fund holds and tracks revenue and expenditures relating to permit usage for rentals of armories, training sites, parking, lodging, and energy savings reinvestment for DOD. Revenues come from fees collected for the utilization of armories, training sites, parking lots, and other DOD facilities. Expenditures are authorized only for the use by the facility that generated the revenue. Twenty percent of the Fort Ruger parking lot rental fees are transferred to the Office of Hawaiian Affairs Ceded Lands Proceeds trust account.

In FY2015, DOD transferred unused federal funds totaling \$455,603 into this trust fund until DOD can resolve the matter with the U.S. Treasury Department. According to DOD, these federal funds relate to federal grants as far back as 1981. DOD has attempted to return the funds to the federal government which will not accept the funds because the grant programs have been closed. DOD attempted to transfer the funds to DAGS which would not accept federal funds.

**Temporary Deposits –
Payroll Overpayment**

**Administratively
established**

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015	FY2016	FY2017	FY2018
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenues	0	0	5	0	0
Interest	0	0	0	0	0
Expenditures	0	0	(5)	0	0
Transfers	0	0	0	0	0
Ending Balance	\$0	\$0	\$0	\$0	\$0
Encumbrances	\$0	\$0	\$0	\$0	\$0

This account continues to meet the criteria for a trust account and serves the purpose for which it was originally created. The account is used for reimbursements collected from employees and to track money owed to the Department of Accounting and General Services (DAGS) as a result of payroll overpayments. Revenues come from reimbursement payments from employees who have been overpaid through the payroll system. Expenditures consist of reimbursement to DAGS and/or any entity entitled to reimbursements resulting from payroll overpayments.

**Tsunami and Hurricane
Preparedness Efforts**

**Administratively
established**

Financial Data for Fiscal Years 2014 – 2018 (in thousands)

	FY2014	FY2015**	FY2016	FY2017	FY2018
Beginning Balance	\$286	\$197	\$162	\$162	\$162
Revenues	0	0	0	0	0
Interest	0	0	0	0	0
Expenditures	(89)	(33)	0	0	(45)
Transfers*	0	(2)	0	0	0
Ending Balance	\$197	\$162	\$162	\$162	\$117
Encumbrances	\$161	\$128	\$70	\$70	\$25

*Cash transfer in FY2015 to correct a funds transfer made by DOD in FY2008 that should have been credited to DOD's Accumulated Vacation and Sick Leave fund.

**The FY2015 encumbrances of \$128,000 included \$58,000 of expenses that were not included in the expenditures of \$33,000. We did not audit DOD's financial data, but the department has informed us that the FY2015 expenditures and encumbrances were reported inaccurately and, because of the error, the data for FY2016 – FY2018 are also in error.

This fund meets the criteria of a trust fund and continues to serve the purpose for which it was originally created. The fund was

administratively established pursuant to Act 5, SLH 2005. In Act 5, the Legislature found that action was needed for natural disaster preparedness, including tsunami and hurricane preparedness efforts. In FY2006 and FY2007, the fund was appropriated a total of \$4 million out of the Hurricane Reserve Trust Fund. Moneys were to be used for installing and maintaining new siren warning systems, updating evacuation maps in telephone books, constructing additional shelter space and retrofitting existing public buildings that could serve as emergency shelters. The moneys were also to be used for developing statewide residential safe room design standards, providing around-the-clock alert staff for the Civil Defense Division of DOD and expanding public education campaigns emphasizing the need for tsunami and hurricane preparedness. Expenditures consist of payments to vendors, including contractors, architects, and engineers.

Chapter 3

The Department of Defense Did Not Report Non-General Funds As Required by Law

As we reported in our *Study of the Transfer of Non-general Funds to the General Fund*, Report No. 12-04, special, revolving, and other types of non-general funds collectively represent about half of the State's operating budget – moneys that are not subject to the same level of legislative scrutiny as the general fund. Accurate and complete reporting of all funds, as required by law, would greatly improve the Legislature's oversight and control of these funds and provide increased budgetary flexibility. Fund reports are one of the primary means through which the Legislature tracks non-general funds. The reports are used to monitor fund balances and identify excess moneys for possible transfer to the general fund.

Section 37-47, HRS, requires departments to submit to the Legislature an annual report of each non-general fund account including information such as the intended purpose of the fund, current program activities supported by the fund, and financial data. The Director of Finance annually issues a memorandum requesting all departments to complete and submit Form 37-47, *Report on Non-General Fund Information*, to the Department of Budget and Finance for each of their non-general funds. The Department of Budget and Finance compiles a report of all non-general fund accounts and submits it to the Legislature prior to the start of each legislative session.

Section 37-52.5, HRS, requires the Judiciary and any department that administratively establishes a new fund or account to submit a report to the Legislature. The report must be filed within 30 working days of a fund or account's creation and should include a justification for the fund or account and identification of its sources of revenue. In addition, prior to the start of each legislative session, the law also requires each department to submit to the Legislature a listing of all administratively established funds or accounts along with a statement of their revenues, expenditures, encumbrances, and ending balances for each fund or account.

During our review of DOD's non-general funds, we noted non-compliance with statutory requirements to report financial activity and balances, as required by Section 37-47, HRS, as well as fund information for administratively established funds and accounts under Section 37-52.5, HRS.

As shown in Exhibit 3.1, DOD had non-general funds with balances totaling \$0 and administratively created non-general funds with balances totaling over \$2.5 million that were not reported to the 2018 Legislature as required by Sections 37-47 and 37-52.5, HRS, respectively.

**Exhibit 3.1
DOD Non-General Funds and Administratively Created Funds Not Reported to the
Legislature**

Fund Name	Fund Type	HRS 37-47 (Non- General)	FY2017 Ending Balance (rounded)	HRS 37- 52.5 (Admin Created)	FY2017 Ending Balance (rounded)
Accumulated Vacation and Sick Leave - Federal Projects	Trust Fund			✓	\$1,048,000
Asset Forfeiture Trust Account - Federal	Trust Account			✓	123,000
Hawai'i State Veterans Cemetery Trust Fund	Trust Fund			✓	16,000
Juvenile Accountability Block Grant	Trust Fund			✓	46,000
National Governors Association Grant*	Trust Fund			✓	25,000
OHA Ceded Lands Proceeds	Trust Account			✓	0
Security Deposits Use Permits	Trust Fund			✓	1,091,000
Temporary Deposits Payroll Overpayment	Trust Account	✓	\$0	✓	0
Tsunami and Hurricane Preparedness Efforts	Trust Fund			✓	162,000
Total			\$0		\$2,511,000

*Fund closed during review period.

Source: Office of the Auditor

Office of the Auditor's Comments on the Affected Agency Response

Comments on Agency Response

We transmitted a draft of this review to DOD on September 18, 2018. The Department of Defense agreed with our review of its funds but will not be submitting written comments.

