

NEIL ABERCROMBIE
GOVERNOR



KALBERT K. YOUNG
DIRECTOR

LUIS P. SALAVERIA
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

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

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF ECONOMIC RECOVERY
AND REINVESTMENT (ARRA)

October 22, 2012

FINANCE MEMORANDUM

MEMO NO. 12-16

TO: All Department Heads

FROM: Kalbert K. Young
Director of Finance

SUBJECT: Report on Non-General Fund Information

In accordance with Section 37-47, HRS, the Department of Budget and Finance is compiling a report on all non-general fund accounts for submittal to the 2012 Legislature.

Please complete the attached form (Form 37-47) concerning non-general funds. Make copies of the form and use additional sheets if necessary. The electronic version of the form is available for download at: <http://hawaii.gov/budget/bppmforms/>.

Please note that the following changes have been made to Form 37-47:

- An "Encumbrances" field has been added at the top of the form. Please provide a description and explanation for all encumbrances reflected on the report.
- A date and time stamp has been added as a footer.

As a reminder, please ensure that the Contact Name field lists the name of a person knowledgeable about the fund and able to respond to questions. Also, the Legal Authority field should include a reference year when citing an act number (e.g., Act 106, SLH 2012; Act 164, SLH 2011; etc.). Your cooperation will ensure a smoother review process.

Your response should be submitted to the following address:

Mr. Neal Miyahira, Administrator
Budget, Program Planning and Management Division
Department of Budget and Finance
250 S. Hotel Street, Room 301
Honolulu, Hawaii 96813

Please submit **two paper copies and a diskette or CD of the electronic copy** in Excel format of all completed forms by November 30, 2012. The electronic copy can also be e-mailed to terri.l.ohta@hawaii.gov.

Please have your staff contact Mr. Neal Miyahira, Administrator of the Budget, Program Planning and Management Division, at 586-1530 if there are any questions. Thank you for your cooperation with this request.

Attachments

Report on Non-General Fund Information
for Submittal to the 2013 Legislature

Department:	_____	Contact Name:	_____
Prog ID(s):	_____	Phone:	_____
Name of Fund:	_____	Fund type (MOF)	_____
Legal Authority	_____	Appropriation Acct. No.	_____

Intended Purpose:

Source of Revenues:

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

Encumbrances:

Financial Data							
	FY 2010 (actual)	FY 2011 (actual)	FY 2012 (actual)	FY 2013 (estimated)	FY 2014 (estimated)	FY 2015 (estimated)	FY 2016 (estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

INSTRUCTIONS FOR FORM 37-47
REPORT ON NON-GENERAL FUND INFORMATION

Please use the following field descriptions to assist in the filling out of the form for each of your non-general funds.

- Department – the three letter budget acronym (e.g., AGR, AGS, BED) for your department.
- Contact Name – name of the person who can respond to questions on the fund's financial information.
- Program ID(s) – what Program ID (e.g., AGR 101) has the fund ceiling included in their appropriation (if multiple Program IDs have appropriation ceilings for the fund, please footnote each Program ID and the corresponding appropriation ceiling amount).
- Phone # - phone number for person who can respond to questions on the fund's financial information.
- Name of Fund – the name usually associated with the fund.
- Fund Type (MOF) – means of financing.
- Legal Authority – statute or other authorization establishing the non-general fund (e.g., Act XXX, SLH 20XX or Section xx-x, HRS)
- Appr. Acct. # - the appropriation account number used for the fund (i.e., S-XX-123-A).
- Intended Purpose – the intended purpose of the fund.
- Source of Revenues – source of revenues for the fund including transfers.
- Current Program Activities/Allowable Expenses – purposes for which expenditures from the fund may be expended pursuant to the fund's legal authority.
- Purpose of Proposed Ceiling Increase (if applicable) – if a non-general fund ceiling increase is being sought in the FB 13-15 Executive Budget, provide a brief summary of the reason(s) for the increase.
- Encumbrances – description and explanation of any encumbrances.

- Appropriation Ceiling – For all years FY 10 – FY 13, indicate the appropriation ceiling for this fund, as provided for by the Legislature. For all years FY 14 and beyond, indicate the proposed appropriation ceiling.
- Beginning Cash Balance – indicate the actual or projected cash balance in the fund at the beginning of the respective fiscal year (July 1).
- Revenues – indicate actual or projected annual revenues for the fund for each respective fiscal year. (This number should be positive.)
- Expenditures – indicate actual or projected annual operating expenditures for the fund for each respective fiscal year.
- Transfers – indicate the amounts transferred into and out of the fund for each respective fiscal year, listing each by Journal Voucher number and date. (Insert rows as needed.)
- Net Total Transfers – indicate the net total of all transfers into and out of the fund (should be the sum of all the transfers listed).
- Ending Cash Balance – indicate the actual or projected cash balance in the fund at the end of each respective fiscal year. (This number should be the sum of the following: + Beginning Balance + Revenues – Expenditures +/- Net Total Transfers)
- Encumbrances – indicate actual or projected encumbrances as of June 30 for each respective fiscal year.
- Unencumbered Cash Balance – indicate the actual or projected unencumbered cash balance in the fund at the end of each respective fiscal year. (This number should be the sum of + Ending Cash Balance – Encumbrances.)

Additional Information:

- Amount Required for Bond Conveyance – the amount of funds in the account which are required for the purposes of bond conveyance or other related bond obligations.
- Amount for Bond Proceeds – the amount of funds in the account derived from bond proceeds.
- Amount Held in CODs, Escrow Accounts, or Other Investments – the amount of funds held in certificates of deposit, escrow accounts or other investments.