

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

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

June 5, 2012

FINANCE MEMORANDUM

MEMO NO. 12-08

TO: All Department Heads

FROM: Kalbert K. Young  
Director of Finance

SUBJECT: Revised Attachment for Finance Memorandum No. 12-07, Update of  
the FY 13 Supplemental Budget BJ Details

Finance Memorandum (F.M.) No. 12-07, Update of the FY 13 Supplemental Budget BJ Details, advised all departments of the requirements pursuant to Section 133.4 of House Bill No. 2012, H.D. 1, S.D. 1, C.D. 1, Relating to the State Budget, which provides ". . . that, to the extent practicable, the Director of Finance shall require that, except for labor savings adjustments assumed for collective bargaining savings, the personal services budget journal details developed for fiscal year 2012-2013 appropriations and developed for the fiscal biennium 2013-2015 not contain any negative amounts; provided further that the negative personal services amounts shall be allocated to positive personal services amounts; provided further that the budget journal details shall reflect planned expenditures for fiscal year 2012-2013 and fiscal biennium 2013-2015, as applicable."

Subsequent to the transmittal of F.M. No. 12-07, we found that the attachment for the adjustment of negative personal services amounts by program ID erroneously allowed the departments to offset the negative personal services amounts with positive other current expenses amounts. In keeping with the legislative intent, please use the revised attachment, which allows only positive personal services amounts to be used as an offset. The electronic file will be e-mailed to your department's budget staff.

This listing of all adjustments made to offset negative personal services amounts should be submitted to this department by Friday, June 29, 2012 to coincide with the completion of your department's update of their BJ details. Your understanding and cooperation in this matter is appreciated.

Attachment

