

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)

May 20, 2013

FINANCE MEMORANDUM

MEMO NO. 13-04

**TO:** All Department Heads  
(Except Department of Human Resources Development)

**FROM:** Kalbert K. Young  
Director of Finance

**SUBJECT:** Non-General Fund Refunds of Employer-Union Trust Fund Health Premium Payment Reimbursements Pursuant to Favored Nations Agreements

On November 5, 2012, affected employees of Hawaii Government Employees Association Bargaining Units (BU) 2, 3, 4, 8, and 13; University of Hawaii Professional Assembly BU 7 and other employees covered by corresponding Favored Nations agreements, which increased in the employers' share of Employer-Union Trust Fund (EUTF) premiums from 40% to 50% for employees who were enrolled in any EUTF health plan between July 1, 2011 through November 30, 2011, each received a check reimbursing the difference of up to four months of health premiums paid during that period. To address this matter in the most expeditious means, these reimbursements were paid from EUTF's general fund appropriation, requested specifically for this purpose.

Pursuant to Section 87A-39 of the Hawaii Revised Statutes, it is appropriate that the non-general funds which normally fund the employer's share of the EUTF premiums for the affected employees now refund the general fund for these reimbursements. The attached forms (for Premium Conversion Plan (PCP) and non-PCP), as applicable, indicate the amounts which must be reimbursed to the general fund via the Department of Budget and Finance (B&F) for record-keeping purposes.

Please prepare a journal voucher which charges each non-general funds listed for the applicable cost of the health premium refunds and reimburses B&F's general fund account in total. Use transaction code "561" and object code "9000" for each non-general fund transaction and transaction code "562" and object code "9000" for

one transaction which reimburses the total of your department's non-general fund amounts to B&F's general fund account G-13-354-O. Please refer to the attached sample for additional guidance on completing your journal voucher.

All completed journal vouchers should be submitted to the Department of Accounting and General Services - Uniform Accounting and Reporting Branch (DAGS-UARB), with a copy for B&F, by May 31, 2013. Should you have any questions regarding this matter, please contact Mr. Ralph Schultz at 586-1841.

Attachment(s)

c: Mr. Wayne Horie, DAGS-UARB



## Agriculture

UAC	Sum of Amount
S201A	389.44
S205A	1,085.80
S218A	630.56
S301A	2,020.56
S302A	548.87
S304A	9,965.26
S305A	194.72
S307A	1,340.32
S314A	2,177.28
S315A	181.76
S316A	659.04
S318A	3,003.04
S324A	1,028.08
S325A	628.96
S335A	194.72
Total	24,048.41

## Agriculture

<u>UAC</u>	<u>Amount</u>
S304A	97.36
S305A	194.72
S314A	181.76
S318A	194.72
S324A	15.84
Grand Total	<u>684.40</u>

### Accounting & General Services

UAC	Sum of Amount
S203M	1,944.80
S227M	194.72
S304M	1,535.04
S307M	5,864.72
S316M	6.08
S317M	5,587.22
S319M	2,787.52
S320M	2,516.00
S321M	998.98
S333M	1,106.68
T910M	1,300.72
T912M	14,144.50
Total	37,986.98

**Accounting & General Services**

<u>UAC</u>	<u>Amount</u>
S307M	194.72
S319M	214.72
T912M	<u>1,162.48</u>
Grand Total	1,571.92

**Attorney General**

<u>UAC</u>	<u>Sum of Amount</u>
S212N	1,933.80
S213N	630.16
S244N	858.72
S250N	18,184.42
S251N	719.28
S302N	577.76
S307N	1,449.04
S313N	25,850.68
S320N	1,059.60
S321N	4,410.00
S322N	588.24
S325N	1,059.60
<u>S326N</u>	<u>676.40</u>
Total	57,997.70



**Attorney General**

<u>UAC</u>	<u>Amount</u>
S206N	369.04
S250N	595.84
S307N	194.72
S313N	1,020.00
S326N	194.72
Grand Total	<u>2,374.32</u>

**Business Economic Dev. & Tourism**

<u>UAC</u>	<u>Sum of Amount</u>	
A348B	3,231.60	S?
A361B	974.80	S?
B404B	4,591.56	
S201B	1,477.40	
S202B	232.16	
S227B	3,386.17	
S228B	228.34	
S234B	157.52	
S241B	549.12	
S249B	962.32	
S302B	2,528.08	
S305B	4,356.85	
S314B	7,421.04	
S320B	1,535.92	
S321B	3,084.38	
S345B	2,154.16	
S356B	670.16	
S357B	1,127.18	
S358B	83.76	
Total	38,752.52	

**Bus., Econ. Dev. & Tourism**

<u>UAC</u>	<u>Amount</u>
A348B	214.72
A361B	29.44
S241B	424.52
S302B	116.48
S305B	89.44
S314B	194.72
S320B	194.72
S345B	208.72
S356B	194.72
S357B	15.92
Grand Total	<u>1,683.40</u>

**Budget & Finance**

<u>UAC</u>	<u>Sum of Amount</u>
R001O	21,263.31
S230O	670.16
S310O	194.72
S352O	7,861.61
T903O	6,630.10
T932O	<u>1,277.01</u>
Total	37,896.91

**Budget & Finance**

<u>UAC</u>	<u>Amount</u>
R001O	1,538.00
S352O	73.02
T903O	<u>123.60</u>
Grand Tota	1,734.62

**Commerce & Consumer Affairs**

<u>UAC</u>	<u>Sum of Amount</u>
S302R	892.28
S303R	5,401.68
S305R	12,784.26
S306R	15,078.73
S310R	15,059.84
S312R	15,153.25
S313R	17,139.97
S316R	327.80
S317R	2,013.76
S320R	6,547.92
S323R	3,116.16
T904R	181.76
T905R	1,902.00
T906R	1,535.04
Total	97,134.45

Commerce & Consumer Affairs

<u>UAC</u>	<u>Amount</u>
S302R	13.93
S305R	334.40
S306R	27.72
S310R	31.68
S312R	900.16
S313R	514.80
S323R	825.28
T906R	138.42
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	2,786.39

**Defense**

<u>UAC</u>	<u>Sum of Amount</u>
S204G	4,169.76
S209G	815.36
S214G	299.12
S217G	7,323.42
S218G	1,218.08
S219G	<u>3,786.15</u>
Total	17,611.89



Defense

<u>UAC</u>	<u>Amount</u>
S204G	465.92
S218G	194.72
S219G	989.07
Grand Total	<u>1,649.71</u>

## Education

UAC	Sum of Amount
S210E	10,411.62
S215E	13,980.22
S218E	464.32
S219E	4,434.16
S220E	529.69
S230E	369.04
S240E	2,515.36
S241E	29.36
S250E	435.16
S275E	2,839.68
S304E	1,470.35
S310E	91.92
S321E	1,788.48
S339E	585.36
S345E	825.28
S346E	1,533.04
S347E	1,292.80
S350E	579.28
S400E	10,394.16
T916E	883.28
Total	55,452.56

## Education

<u>UAC</u>	<u>Amount</u>
S210E	1414.25
S215E	3321.52
S219E	186.48
S230E	4.72
S240E	70.99
S275E	181.76
S302E	39.6
S321E	367.68
S346E	121.7
S347E	181.76
S400E	923.52
<b>Grand Total</b>	<b>6813.98</b>

### Hawaiian Home Lands

<u>UAC</u>	<u>Sum of Amount</u>
S325I	17,537.52
T905I	<u>13,021.01</u>
Total	30,558.53

## Hawaiian Home Lands

<u>UAC</u>	<u>Amount</u>
S325I	1,834.24
T905I	1,881.54
Grand Total	3,715.78

## Health

UAC	Sum of Amount
S201H	14,572.28
S203H	2,345.68
S204H	3,290.70
S206H	30,100.24
S207H	4,718.70
S208H	13,736.79
S210H	505.92
S213H	389.44
S217H	765.00
S221H	1,549.36
S223H	1,427.84
S225H	4,455.71
S226H	952.48
S228H	396.48
S231H	864.88
S236H	3,694.58
S241H	1,152.03
S245H	1,751.59
S251H	15.92
S255H	1,845.28
S267H	680.72
S282H	386.96
S302H	194.72
S304H	3,004.88
S306H	2,418.72
S312H	15,603.42
S313H	1,339.28
S316H	116.48
S323H	812.32
S324H	448.56
S328H	668.80
S331H	1,329.20
S335H	3,731.80
S338H	194.72
S339H	3,879.76
S340H	1,975.28
S341H	4,221.84
S342H	3,083.76
S344H	3,346.84
S348H	1,108.50
S349H	11,730.74

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Total 148,808.20

## Health

<u>UAC</u>	<u>Amount</u>
S201H	160.80
S204H	263.66
S206H	3,578.72
S207H	316.42
S208H	1,455.98
S210H	26.96
S221H	194.72
S225H	194.72
S231H	4.72
S241H	659.04
S245H	91.92
S267H	174.32
S306H	482.43
S312H	194.72
S331H	670.16
S335H	880.64
S339H	15.92
S342H	659.04
Grand Total	10,024.89

HHSC

<u>UAC</u>	<u>Sum of Amount</u>
S303H	17,661.20
S350H	85,951.98
S351H	4,147.97
S352H	4,517.52
S353H	3,691.82
S354H	39,057.09
S355H	113,115.80
S358H	1,032.64
S359H	28,146.77
S365H	9,285.98
S371H	9,578.23
S373H	6,786.00
Total	322,973.00



## HHSC

<u>UAC</u>	<u>Amount</u>
S303H	114.90
S350H	3,026.72
S351H	5.97
S352H	208.24
S353H	1,980.96
S354H	2,948.48
S355H	4,058.48
S359H	1,950.80
S365H	364.32
S371H	571.20
Grand Total	15,230.07

## Human Services

<u>UAC</u>	<u>Sum of Amount</u>
S207K	5,308.82
S215K	1,546.56
S221K	1,163.12
S224K	194.72
S227K	701.84
S238K	9,344.16
T912K	<u>34,734.13</u>
Total	52,993.35

## Human Services

<u>UAC</u>	<u>Amount</u>
S207K	434.24
S215K	389.44
S221K	181.76
S238K	489.41
T912K	1,455.28
Grand Total	<u>2,950.13</u>

**Governor**

<u>UAC</u>	<u>Sum of Amount</u>
T903Q	434.24
T905Q	<u>212.6</u>
Total	646.84

**Labor & Industrial Relations**

<u>UAC</u>	<u>Sum of Amount</u>
E201L	14,011.24
E211L	40,152.66
E215L	2,439.76
E291L	2,821.14
E292L	5,984.96
S210L	226.40
S229L	308.17
S231L	2,435.52
S253L	1,821.04
S293L	1,139.52
S302L	2,593.92
S318L	<u>174.32</u>
Total	74,108.65

**Labor & Industrial Relations**

<u>UAC</u>	<u>Amount</u>
E201L	210.64
E211L	2,737.83
E291L	526.16
E292L	174.32
S210L	299.12
S293L	630.56
S302L	194.72
Grand Total	<u>4,773.35</u>

## Land & Natural Resources

UAC	Sum of Amount
B400C	3,566.88
S201C	181.76
S202C	617.52
S204C	1,684.00
S205C	194.72
S206C	1,038.54
S209C	558.84
S212C	847.60
S220C	526.00
S223C	194.72
S240C	670.16
S302C	5,663.96
S306C	853.76
S308C	1,654.87
S309C	9,973.66
S312C	3,637.28
S313C	194.72
S316C	10,801.78
S317C	174.32
S323C	2,043.84
S326C	1,059.60
S342C	4,878.20
S347C	1,514.64
S359C	16,381.26
T909C	3,796.28
Total	72,708.91

## Land & Natural Resources

<u>UAC</u>	<u>Amount</u>
S207C	259.28
S302C	116.48
S306C	13.44
S309C	112.88
S316C	841.82
S317C	194.72
S359C	1,201.76
T909C	192.24
Grand Total	<u>2,932.62</u>



**Public Safety**

<u>UAC</u>	<u>Sum of Amount</u>
S306V	5,995.20
S323V	1,345.28
S325V	769.44
S334V	<u>11,655.84</u>
Total	19,765.76

**Public Safety**

<u>UAC</u>	<u>Amount</u>
S239V	132.20
S323V	319.62
S334V	584.88
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	1,036.70

**Taxation**

<u>UAC</u>	<u>Sum of Amount</u>
S327T	<u>851.44</u>
Total	851.44

### Transportation

UAC	Sum of Amount
B650D	153.78
S001D	20,123.82
S040D	9,642.68
S042D	1,607.87
S044D	181.76
S046D	1,460.64
S048D	194.72
S049D	1,047.96
S051D	194.72
S055D	13,181.83
S060D	30,788.25
S063D	3,963.76
S066D	3,798.09
S072D	8,033.23
S074D	188.50
S078D	670.16
S080D	6,786.87
S083D	194.72
S087D	26,927.96
S334D	678.40
T931D	151,968.32
Total	281,788.04

## Transportation

<u>UAC</u>	<u>Amount</u>
S001D	950.08
S040D	42.88
S042D	13.44
S055D	421.12
S060D	948.76
S072D	909.36
S075D	91.92
S080D	670.16
S087D	1,181.44
S334D	194.72
T931D	<u>4,848.96</u>
Grand Total	10,272.84

## University of Hawaii

UAC	Sum of Amount
A992F	434.24
A993F	8,239.28
F202F	1,988.52
F203F	2,270.52
F205F	194.72
F206F	101.38
F210F	31,789.63
F211F	157.64
F212F	14,399.04
F213F	731.84
F214F	10,110.10
F215F	4,461.38
F216F	16,006.45
F217F	65.37
F219F	15.92
F220F	46,688.25
F221F	56,100.57
F222F	3,002.96
F224F	762.08
F226F	2,301.81
F227F	194.72
F228F	1,947.22
F231F	299.12
F237F	21,484.02
F241F	10,102.54
F243F	2,046.77
F259F	15,389.42
F262F	539.32
F267F	2,063.60
F273F	1,509.19
F276F	1,234.98
F324F	15.92
P280F	22,274.22
P281F	12,983.65
P282F	3,371.10
P284F	8,116.52
P286F	670.16
P287F	434.46
P289F	455.43
R801F	5,403.92
R802F	5,053.76
R805F	907.72
R807F	121.70
R808F	97.36
R811F	376.48
R816F	1,495.44
R819F	615.28
R831F	481.36
R841F	194.72
R860F	33,644.26
R861F	2,763.96
R900F	174.32
R902F	1,162.14
R903F	299.12
R910F	53.12
R911F	174.32
R916F	39.60
R920F	4,542.11
S225F	194.72
S226F	3,906.08
S303F	464.32
S304F	3,358.26
S306F	77,079.48
S307F	8,529.81
S308F	4,587.84
S309F	8,745.92
S310F	4,437.96
S311F	4,992.06
S312F	9,222.86
S314F	311.20
S322F	5,599.40
S332F	2,350.12
S333F	1,642.02
S334F	820.64
S335F	1,954.53
S336F	4,060.40
S337F	529.96
S338F	2,864.40
S340F	4,138.76
S360F	1,094.88
S361F	6,300.69
S362F	493.84
S363F	161.52
S364F	792.07
S365F	2,252.52
S366F	825.28
S371F	24,580.83
S372F	1,093.68
S393F	369.04
S394F	174.32
S397F	155,399.70
S704F	32,430.24
S705F	3,822.70
S710F	920.77
S920F	20,917.19
Total	763,974.76

University of Hawaii

<u>UAC</u>	<u>Amount</u>
A993F	1,675.24
F202F	480.88
F210F	3,112.42
F212F	1,000.21
F213F	714.56
F214F	711.11
F216F	1,488.08
F217F	181.76
F220F	2,938.86
F221F	6,197.11
F222F	194.72
F228F	1,910.91
F237F	710.24
F259F	2,148.28
F262F	220.80
F267F	812.24
F273F	327.92
P280F	1,844.05
P281F	1,666.08
P284F	1,149.68
P289F	194.72
R801F	630.56
R860F	996.35
R911F	110.40
S306F	3,649.69
S307F	321.87
S308F	493.84
S309F	195.91
S311F	510.98
S312F	763.02
S322F	91.92
S332F	617.24
S335F	149.52
S336F	105.88
S337F	26.96
S340F	296.57
S361F	327.07
S362F	194.72
S369F	45.96
S371F	936.80
S372F	232.22
S397F	4,308.24
S704F	<u>1,521.44</u>
Grand Total	46,207.03