

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2023

Instructions for Expenditure Plans and Allotments for FY 23 contained in this document are generally similar to those issued for FY 22 except for changes due to the repeal of provisions that allow the Governor to authorize the transfer of appropriations between programs and the allocation of collective bargaining (CB) appropriations.

Each department shall submit the following:

1. An operational expenditure plan (OEP) for each appropriation account authorized by Act 88, SLH 2021, as amended by Act 248, SLH 2022, and a separate narrative page indicating program objectives and activities as related to the OEP.
2. A **Form A-19** for each appropriation account from the OEP.
3. A Request for Transfer of Funds (**Form A-21**) for all transfers proposed in the department's OEP, as applicable.
4. A summary of CB allocations by fund, appropriation symbol, act, and included/excluded. Totals should be provided by fund. (**Form CB**)

I. Operational Expenditure Plans

Each department shall submit an initial expenditure plan for each program for which funds have been appropriated pursuant to Act 88, SLH 2021, as amended by Act 248, SLH 2022. The Department of Budget and Finance (B&F) shall review the expenditure plans and allotment requests shall generally be approved on the basis of such plans. Expenditure plans for specific appropriations are not required.

- A. Expenditure plan submissions shall include the following for each appropriation account:
 1. An expenditure plan which shows the quarterly outlay of funds for the appropriation account by personal services, other current expenses, equipment, motor vehicles and financing agreements. (See Sample 1.)
 2. A separate narrative page indicating program objectives and activities. The initiation of any authorized new programs or the improvement of existing services shall be identified separately in the narrative.

This narrative should include data indicating what is to be done, how much is to be done, and other pertinent information relating to activities in each quarter. Utilize measures of work units wherever possible.

The narrative should support and be consistent with the OEP. B&F may request any supplemental information which it deems necessary to properly review and evaluate departmental plans. (See Sample 2.)

B. Operational Expenditure Plan format

1. **Appropriation Column** – Show the amounts by cost element in Act 88, SLH 2021, as amended by Act 248, SLH 2022, and as reflected in your operating budget details.
2. **Current Restriction Column** – Indicate the portion of departmental restriction assigned to the program. Enter restriction amounts by cost element.
3. **Net Transfers** – Reflect the net result of any transfers between the cost elements in the program. (See Sample 3.) Use plus or minus signs to show the direction of the transfers.

The transfers should be reflected only in Columns 3 (net transfers) and 4 (current allocation). Do not show transfers in the appropriation column.

4. **Current Allocation** – In total, the figures in this column should equal your net allocation, i.e., if all of your department's OEPs were summarized, the allocation column total should equal your net departmental allocation.

Any difference between the allocation and planned expenditure program total columns is assumed to be departmental savings or deficits or, for specified amounts of program appropriations with extended lapse dates, expenditures in the forthcoming fiscal years, as applicable.

5. **Collective Bargaining** – Appropriation acts for implementation of CB, including Hawai'i Employer-Union Health Benefits Trust Fund (EUTF) appropriations, for FY 22 and FY 23 are as follows:

CB allocations to departments:

- Act 266, SLH 2022 – Bargaining Unit (BU) 10
- Act 267, SLH 2022 – BU 1
- Act 268, SLH 2022 – BU 2
- Act 269, SLH 2022 – BU 3
- Act 270, SLH 2022 – BU 4
- Act 271, SLH 2022 – BU 6
- Act 272, SLH 2022 – BU 7
- Act 273, SLH 2022 – BU 8
- Act 274, SLH 2022 – BU 9
- Act 275, SLH 2022 – BU 11
- Act 276, SLH 2022 – BU 13
- Act 277, SLH 2022 – BU 14

CB allocations to B&F for EUTF only:

- Act 106, SLH 2021 – all BUs

Enter the allocations from these Acts on Line 2 (CB – All) and Line 5 (Other Cost Items – All), if applicable. It is not necessary to separate the CB amounts by included and excluded on the OEP; however, the breakdown by BU and by included and excluded must be shown on the back of the full-year A-19.

6. **Financing Agreements** – Enter on Line 3 of the OEP all funds for financing agreements as defined in Executive Memorandum (E.M.) No. 96-17. All financing agreements must be budgeted in the BK Tables for Act 88, SLH 2021, as amended by Act 248, SLH 2022, as there is no budget provision to allow general fund, special fund, or revolving fund savings or balances determined to be available from authorized program appropriations to be used for municipal lease payments under financing agreements entered into pursuant to Chapter 37D, HRS, to finance the acquisition of depreciable assets. The applicable budgeted amounts (i.e., submitted in the budget request process on BK Tables or as appropriated for these purposes by the Legislature) should be entered in the Appropriations, Allocation, and in the appropriate fiscal quarter columns. (See Sample 1.)

Regardless of the cost element of the item being acquired through the financing agreement, all amounts should be combined on Line 3 and included in the Total Appropriation lines and on Line 9. Do not include financing agreements on any other line of the OEP.

- C. Amended expenditure plans are not required with each revised allotment request unless requested by the B&F analyst assigned to your department. Only initial and fiscal year-end expenditure plans must be submitted.

Circle the line number of each line of data on your amended expenditure plan that has been changed since the last submittal. A change means: 1) a change to any of the amounts on the line; 2) adding data on a line that was previously blank; or 3) deleting an entire line of data. (See Sample 4.)

II. **Request for Allotment (Form A-19)**

Requirements for the Allotment Request forms are as follows:

1. Each department shall request allotment of funds appropriated or authorized by program; by “10” Personal Services or “20” Other Current Expenses (including Financing Agreements); by funds; and by quarters using Request for Allotment (Form A-19). (See Sample 5.) The breakdowns for Personal Services and Other Current Expenses (including Financing Agreements) must match your department’s operating budget (BJ and BK) details unless transfers were identified in your OEP.
2. Pursuant to the program provisions from Act 88, SLH 2021, as amended by Act 248, SLH 2022, specified amounts of program appropriations may have

extended lapse dates. Unless the specified amount is the entire amount appropriated for the program for a means of financing (MOF), the specified amount must be transferred via journal voucher (JV) to a sub-account with the extended lapse date (transaction codes (TC) 473/474) then allotted from the sub-account. These sub-accounts have already been established by the Department of Accounting and General Services (DAGS).

3. **Restriction** – Enter the amount of departmental restriction assigned to the program, as applicable, by cost element. The 5% hard restriction, 5% contingency restriction and other allocation adjustments, as applicable, should be broken out separately in the Form A-19.
4. **Financing Agreements** – Enter all funds for financing agreements, as defined in E.M. No. 96-17, as a separate line item under Other Current Expenses in the Appropriation and other applicable columns. All financing agreements must be budgeted in the BK Tables for Act 88, SLH 2021, as amended by Act 248, SLH 2022, as there is no budget provision to allow general fund, special fund, or revolving fund savings or balances determined to be available from authorized program appropriations to be used for municipal lease payments under financing agreements entered into pursuant to Chapter 37D, HRS, to finance the acquisition of depreciable assets.

Do not consolidate these financing agreement line items into the Personal Services or Other Current Expenses lines on subsequent amendments to the Form A-19.

5. Each Form A-19 should reflect a single appropriation account.
6. Each allotment form should reflect the proper appropriation act and year of authorization in the space provided. The Program ID associated with each appropriation symbol must be shown on the Form A-19 in the space labeled, "Program I.D."
7. Only amounts appropriated or authorized by Act 88, SLH 2021, as amended by Act 248, SLH 2022, or other specific appropriation acts are to be reflected in Column 2, "Appropriation." Departments shall ensure that the appropriation amounts from initial FY 23 allotments based on Act 88, SLH 2021, are updated as appropriate.
8. Reflect transfers, as applicable, separately in Column 4 (Allocation for this Fiscal Year) and the appropriate quarterly allotment columns. All transfers should be identified as "Trf . . . ," including transfers to sub-accounts.
9. Trust, federal fund, and other federal fund accounts authorized by Act 88, SLH 2021, as amended by Act 248, SLH 2022, will not be subject to reversion. An "N" should be placed in the reversion column of the Form A-19 for these accounts.

10. Upon approval of the expenditure plans, allotments shall be made for all quarters subject to a quarterly review of the availability of funds.
11. The Comptroller shall maintain control over departmental expenditures to ensure that expenditures shall not exceed the amounts allotted and shall not honor vouchers against program appropriations which have not been allotted.

Only trust, federal fund and other federal fund allotments may exceed authorized appropriation levels with the Governor's approval. All other funds may be allotted only up to the authorized amounts in Act 88, SLH 2021, as amended by Act 248, SLH 2022, unless otherwise provided by general law.

12. Additional fund authorizations provided in the appropriations act or other specific appropriation acts are to be reflected in Column 4 and the applicable quarterly allotment columns. The description should be identified in Column 1 as "Addtl. Auth."
13. Each type of adjustment must be shown on a separate line when submitting an amended allotment request. Do not combine them into one adjustment item.

Subsequent requests should reflect the totals for Personal Services and Other Current Expenses from the latest approved Form A-19.
14. Full-year allotment requests must be accompanied by an OEP and any other supplemental information requested by B&F. All required documentation must be submitted together under one transmittal.
15. Subsequent requests for amended allotments shall be submitted with written justifications on the reverse side of the Form A-19 and any other information as required by B&F. Amended OEPs are not required with amended allotment requests unless requested by the B&F analyst assigned to your department.
16. Improperly submitted Form A-19s or incomplete submissions will be returned without action. Departments should consult with the appropriate B&F analyst for further clarification of the reporting format.
17. Except for the allotment requests from the Department of Education and the University of Hawai'i, all aspects of departmental allotment requests shall be reviewed, evaluated, and approved by the Director of Finance to ensure consistency with sound fiscal management practices pursuant to Chapter 37, HRS.

18. A Federal Awards Management System Award Record ID number shall be noted on the Request for Allotment (Form A-19) for operating and referenced in the capital improvement program allotment request involving federal funds. Policies and procedures regarding the management of federal funds are posted on [federalawards.hawaii.gov](https://www.federalawards.hawaii.gov).

III. Disbursement of CB Allocations

1. To expedite the disbursement of the CB allocations, department administrative (admin) accounts have been established for FY 22 and FY 23. One account per MOF has been assigned to each department's administration program for each fiscal year. Admin accounts are non-reverting. (See Attachment 1.)
2. B&F will process the Allotment Advice (Form A-15) to transfer your department's CB allocations to the appropriate department admin accounts. B&F will transmit the PDF file of the approved Form A-15 as soon as it is available.
3. FY 22 and FY 23 CB payments shall be made from the appropriate FY 23 Program ID appropriation accounts established pursuant to Act 88, SLH 2021, as amended by Act 248, SLH 2022. Thus, departments shall submit Requests for Allotment (Form A-19) to B&F and JVs to DAGS to effectuate the disbursement of CB allocations, as follows.

Note: JV transaction codes may differ for non-general fund accounts. Also, non-general fund CB appropriations only provide expenditure ceilings to allow the respective programs to pay CB costs while the respective programs are responsible to provide the cash from the appropriate fund to support non-general fund CB costs.

A. General guidelines for Form A-19 for CB allocations:

1. CB allocations should be listed separately in the "Allocation for Fiscal Year" and applicable quarterly allotment columns.
2. CB should be identified in the "Allotment Category Description" column as "CB – All, Other Salary Adjustments" and "CB – All, Other Cost Items."
3. Form A-19 for a Program ID appropriation account shall include the amounts for "included" and "excluded" on the back.

B. FY 22 CB Payments:

1. FY 22 CB payments shall be made from the appropriate FY 23 Program ID appropriation account.
2. Departments shall submit JVs to:
 - a. Allot FY 22 allocations from the FY 22 admin accounts (TC 512). Please note that the allotment of the FY 22 appropriations via JV is authorized as an exception.

b. Reimburse the respective FY 23 Program ID appropriation accounts for FY 22 CB payments from the FY 22 admin accounts (TC 561/562). Because the reimbursement transactions will effectively charge the expenditure to the FY 22 admin accounts as lump sums for each MOF, while reducing the expenditure from the FY 23 Program ID appropriation accounts, departments are responsible to maintain expenditure records regarding these reimbursement transactions.

3. Form A-19 shall be submitted for each FY 22 admin account to allot the department's CB allocation for the respective MOF and shall be labeled "For Records Purposes Only."

C. FY 23 CB Payments:

1. FY 23 CB payments shall be made from the appropriate FY 23 Program ID appropriation account.

2. Departments shall submit JVs to transfer the FY 23 CB allocation from the FY 23 admin accounts to the FY 23 Program ID appropriation accounts (TC 473/474).

3. Form A-19 shall be submitted for:

a. Each FY 23 admin account to allot the department's FY 23 CB allocation for the respective MOF.

b. Each FY 23 Program ID appropriation account to reflect the transfer in and allotment of the FY 23 CB allocation disbursed from the FY 23 admin accounts, as applicable.

4. Departments shall prepare the Summary of Collective Bargaining Allocations Disbursed by Department (Form CB). Departments should use Form CB to provide a summary breakdown of disbursed CB allocations by MOF, appropriation symbol, act, and included and excluded.

Prepare a set of Form CB, with a separate table for each MOF, for each fiscal year:

1. FY 22: Record the CB payments made from the FY 23 Program ID appropriation accounts attributable to FY 22 retroactive payments. Totals should match the amounts reimbursed from the FY 22 admin accounts via JV.

2. FY 23: Record the disbursements of CB allocations made from the FY 23 admin accounts to the FY 23 Program ID appropriation accounts. Amounts should match the amounts transferred via JV from the FY 23 admin accounts.

3. Totals should be provided by MOF.
4. Columns for acts that do not apply to your department may be deleted.
5. The appropriation symbol is the account into which the CB allocation was disbursed.
6. Form CB for FY 22 and FY 23 shall be submitted to B&F by Friday, September 30, 2022.

Attachments: Samples 1, 2, 3, 4, and 5
Attachment 1

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2022-23

SAMPLE 1

FISCAL YR: 23
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 01-Sep-22

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2022-23	CURRENT RESTRICTION 2022-23	NET TRANSFERS 2022-23	CURRENT ALLOCATION 2022-23	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		925,741	92,574		833,167	208,292	208,292	208,292	208,291	833,167
2.	ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0
3.	FINANCING AGREEMENTS		15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500
4.	OTHER CURRENT EXPENSES		532,259	53,226		479,033	119,758	119,758	119,758	119,759	479,033
5.	OTHER COST ITEMS - ALL					0	0	0	0	0	0
6.	EQUIPMENT		1,250	125		1,125		700	425	0	1,125
7.	MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION				T R	MOF									
	FUND	YR	APPR	DEPT											
							1,474,250	147,425	0	1,326,825	331,425	332,125	331,850	331,425	1,326,825
8.	G	23	191	P		A	9.00								
9.	G	23	191	P		A	1,474,250	147,425	0	1,326,825	331,425	332,125	331,850	331,425	1,326,825
							9.00								
							1,474,250	147,425	0	1,326,825	331,425	332,125	331,850	331,425	1,326,825

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2023

Program ID: HMS 225

Program Title: Private Housing Development and Ownership

Program Objectives: To assist low and moderate-income individuals and families in purchasing a home by augmenting the available supply of reasonably priced dwelling units and by making available down payment loans, mortgage loans and other home financing methods.

1. Conduct discussions with developers, community associations, and governmental agencies concerning proposals for housing developments
2. Evaluate the financial geographical, marketing, and construction aspects of each proposal, and select those projects most consistent with the program objectives.
3. Control the development costs and construction of the project scheduled to begin during the fiscal year.
4. Secure mortgage funds and other financial assistance from the federal, state, and private sector to supplement the current sources of funds.

	<u>1st Qtr</u>	<u>2nd Qtr</u>	<u>3rd Qtr</u>	<u>4th Qtr</u>
1) No. of participation loans processed	0	0	0	0
2) No. of development loans processed	2	2	2	2
3) No. of single-family dwelling units planned for construction	188	187	188	187
4) No. of multi-family dwelling units planned for construction	375	375	375	375

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2022-23

SAMPLE 3

FISCAL YR: 23
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 18-Sep-22

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2022-23	CURRENT RESTRICTION 2022-23	NET TRANSFERS 2022-23	CURRENT ALLOCATION 2022-23	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		925,741	92,574	20,000	853,167	213,292	213,292	213,292	213,291	853,167
2.	ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0
3.	FINANCING AGREEMENTS		15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500
4.	OTHER CURRENT EXPENSES		532,259	53,226	-20,000	459,033	114,759	114,758	114,758	114,758	459,033
5.	OTHER COST ITEMS - ALL					0	0	0	0	0	0
6.	EQUIPMENT		1,250	125		1,125		700	425	0	1,125
7.	MOTOR VEHICLE					0					0
C R D	TOTAL APPROPRIATION =====	T	1,474,250	147,425	0	1,326,825	331,426	332,125	331,850	331,424	1,326,825
	FUND YR APPR DEPT	R MOF									
8.	G 23 191 P	A	9.00								
9.	G 23 191 P	A	1,474,250	147,425	0	1,326,825	331,426	332,125	331,850	331,424	1,326,825
	TOTAL APPROPRIATION		9.00 1,474,250	147,425	0	1,326,825	331,426	332,125	331,850	331,424	1,326,825

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2022-23

SAMPLE 4

FISCAL YR: 22
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 18-Sep-22

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2022-23	CURRENT RESTRICTION 2022-23	NET TRANSFERS 2022-23	CURRENT ALLOCATION 2022-23	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL			
							1ST QTR	2ND QTR	3RD QTR	4TH QTR				
1.	PERSONAL SVCS (PAYROLL)		925,741	92,574	20,000	853,167	213,292	213,292	213,292	213,291	853,167			
2.	ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0			
3.	FINANCING AGREEMENTS		15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500			
4.	OTHER CURRENT EXPENSES		532,259	53,226	-20,000	459,033	114,758	114,758	114,758	114,759	459,033			
5.	OTHER COST ITEMS - ALL					0	0	0	0	0	0			
6.	EQUIPMENT		1,250	125		1,125		700	425	0	1,125			
7.	MOTOR VEHICLE					0					0			
TOTAL APPROPRIATION			1,474,250	147,425	0	1,326,825	331,425	332,125	331,850	331,425	1,326,825			
8.	G	23	191	P	A	9.00								
9.	G	23	191	P	A	1,474,250	147,425	0	1,326,825	331,425	332,125	331,850	331,425	1,326,825
TOTAL APPROPRIATION			1,474,250	147,425	0	1,326,825	331,425	332,125	331,850	331,425	1,326,825			

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
Request is hereby made for approval of the following allotments:

STATE OF HAWAII REQUEST FOR ALLOTMENT

SAMPLE 5
Full year original A-19

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-23-191-P
x-xx-xxx-xx

COMPTROLLER'S NO _____ DATE _____
xxxxxxxx MM/DD/YY

General
FUND

DEPT. NO. _____

APPROPRIATION TITLE AND ACT NO. OR LAW Act 88, SLH 2021, as amended by Act 248, SLH 2022
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

ORIGINAL OR AMENDMENT NO. _____

A

MEANS OF FINANCING

SIGNATURE _____

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	RESTRICTED	ALLOCATION FOR THIS FISCAL YEAR	ALLOTMENT FOR QUARTER JULY-SEPT	ALLOTMENT FOR QUARTER OCT-DEC	ALLOTMENT FOR QUARTER JAN-MAR	ALLOTMENT FOR QUARTER APR-JUNE	ESTIMATED BALANCE JUNE 30, 20	R E V
Personal Services Restriction Restriction - Contingency	925,741	46,287 46,287	833,167	208,292	208,292	208,292	208,291		
10 - Personal Services	925,741	92,574	833,167	208,292	208,292	208,292	208,291		
Other Current Expenses Restriction Restriction - Contingency	533,509	26,676 26,675	480,158	120,040	120,039	120,040	120,039		
Financing Agreements	15,000	1,500	13,500	3,375	3,375	3,375	3,375		
20 - Other Current Expenses	548,509	54,851	493,658	123,415	123,414	123,415	123,414		
	1,474,250	147,425	1,326,825	331,707	331,706	331,707	331,705		

ALLOTMENT ADVICE

TO THE HEAD OF THE DEPARTMENT NAMED ABOVE:
Please be advised that the following allotments have been approved.
Expenditures incurred during each allotment period must be restricted to the amounts approved.

DATE _____

DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
BY DIRECTION OF THE GOVERNOR

APPROPRIATION				ALLOTMENT	ALLOT CAT	1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS			
APPROPRIATION EST/ INCREASE	RESTRICTION INCREASE	TC	xx			TC	xxxxxxxxxxxx	xx	TC	xxxxxxxxxxxx	xx	TC	xxxxxxxxxxxx	xx	TC	xxxxxxxxxxxx	xx
				10	511	208,292	00	512	208,292	00	513	208,292	00	514	208,291	00	REVERSION DECREASE
TC	xxxxxxxxxxxx	xx	TC	xxxxxxxxxxxx	xx												
411			431			147,425	00										593
ALLOT DECREASE				10	515			516			517			518			
APPROPRIATION DECREASE	RESTRICTION DECREASE			20	511	123,415	00	512	123,414	00	513	123,415	00	514	123,414	00	593
TC	xxxxxxxxxxxx	xx	TC	xxxxxxxxxxxx	xx												
412			432					516			517			518			
ALLOT DECREASE				20	515												

INSTRUCTIONS: Prepare in triplicate and submit all copies to the Department of Budget and Finance.
State fully on the reverse side the necessity for requesting amended allotment. Requests for capital outlays must be itemized.

**Account Codes for Collective Bargaining Implementation
For FY 22 and FY 23**

Program ID	MOF	Account Title	FY 22 Account	FY 23 Account
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Department of Agriculture

AGR192	A	Collective Bargaining	G-22-371-A	G-23-371-A
AGR192	B	Collective Bargaining	S-22-365-A	S-23-365-A
AGR192	W	Collective Bargaining	S-22-366-A	S-23-366-A

Department of Accounting and General Services

AGS901	A	Collective Bargaining	G-22-371-M	G-23-371-M
AGS901	B	Collective Bargaining	S-22-347-M	S-23-347-M
AGS901	U	Collective Bargaining	S-22-348-M	S-23-348-M
AGS901	W	Collective Bargaining	S-22-349-M	S-23-349-M

Department of the Attorney General

ATG100	A	Collective Bargaining	G-22-371-N	G-23-371-N
ATG100	B	Collective Bargaining	S-22-365-N	S-23-365-N
ATG100	U	Collective Bargaining	S-22-366-N	S-23-366-N
ATG100	T	Collective Bargaining	T-22-941-N	T-23-941-N
ATG100	W	Collective Bargaining	S-22-367-N	S-23-367-N

Department of Business, Economic Development and Tourism

BED142	A	Collective Bargaining	G-22-388-B	G-23-388-B
BED142	B	Collective Bargaining	S-22-387-B	S-23-387-B
BED142	T	Collective Bargaining	T-22-941-B	T-23-941-B
BED142	W	Collective Bargaining	S-22-388-B	S-23-388-B

Department of Budget and Finance

BUF101	A	Collective Bargaining	G-22-371-O	G-23-371-O
BUF101	T	Collective Bargaining	T-22-957-O	T-23-957-O
BUF101	X	Collective Bargaining	S-22-380-O	S-23-380-O

Department of Commerce and Consumer Affairs

CCA191	B	Collective Bargaining	S-22-365-R	S-23-365-R
CCA191	T	Collective Bargaining	T-22-957-R	T-23-957-R

Department of Defense

DEF110	A	Collective Bargaining	G-22-371-G	G-23-371-G
DEF110	T	Collective Bargaining	T-22-913-G	T-23-913-G

**Account Codes for Collective Bargaining Implementation
For FY 22 and FY 23**

Program ID	MOF	Account Title	FY 22 Account	FY 23 Account
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Department of Education

EDN300	A	Collective Bargaining	G-22-031-E	G-22-031-E
EDN300	B	Collective Bargaining	S-22-363-E	S-22-363-E
EDN300	W	Collective Bargaining	S-22-364-E	S-22-364-E

Department of Education - Charter Schools

EDN612	A	Collective Bargaining	G-22-062-E	G-23-062-E
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Department of Education - Public Libraries

EDN407	A	Collective Bargaining	G-22-048-E	G-23-048-E
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Office of the Governor

GOV100	A	Collective Bargaining	G-22-371-Q	G-23-371-Q
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Department of Hawaiian Home Lands

HHL625	A	Collective Bargaining	G-22-371-I	G-23-371-I
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Department of Human Services

HMS904	A	Collective Bargaining	G-22-383-K	G-23-383-K
HMS904	B	Collective Bargaining	S-22-355-K	S-23-355-K
HMS904	W	Collective Bargaining	S-22-356-K	S-23-356-K

Department of Human Resources Development

HRD191	A	Collective Bargaining	G-22-371-P	G-23-371-P
HRD191	U	Collective Bargaining	S-22-355-P	S-23-355-P

Department of Health

HTH907	A	Collective Bargaining	G-22-395-H	G-23-395-H
HTH907	B	Collective Bargaining	S-22-391-H	S-23-391-H
HTH907	U	Collective Bargaining	S-22-392-H	S-23-392-H
HTH907	W	Collective Bargaining	S-22-393-H	S-23-393-H

Department of Labor and Industrial Relations

LBR902	A	Collective Bargaining	G-22-371-L	G-23-371-L
LBR902	B	Collective Bargaining	S-22-354-L	S-23-354-L
LBR902	T	Collective Bargaining	T-22-940-L	T-23-940-L

**Account Codes for Collective Bargaining Implementation
For FY 22 and FY 23**

Program ID	MOF	Account Title	FY 22 Account	FY 23 Account
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Department of Land and Natural Resources

LNR906	A	Collective Bargaining	G-22-378-C	G-23-378-C
LNR906	B	Collective Bargaining	S-22-363-C	S-23-363-C
LNR906	T	Collective Bargaining	T-22-940-C	T-23-940-C
LNR906	W	Collective Bargaining	S-22-364-C	S-23-364-C

Office of the Lieutenant Governor

LTG100	A	Collective Bargaining	G-22-371-S	G-23-371-S
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Department of Public Safety

PSD900	A	Collective Bargaining	G-22-371-V1	G-23-371-V1
PSD900	B	Collective Bargaining	S-22-354-V1	S-23-354-V1
PSD900	U	Collective Bargaining	S-22-355-V1	S-23-355-V1
PSD900	W	Collective Bargaining	S-22-356-V1	S-23-356-V1

Department of Taxation

TAX107	A	Collective Bargaining	G-22-371-T	G-23-371-T
TAX107	B	Collective Bargaining	S-22-355-T	S-23-355-T

Department of Transportation

TRN995	B	Collective Bargaining	S-22-336-D	S-23-336-D
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University of Hawaii

UOH900	A	Collective Bargaining	G-22-371-F	G-23-371-F
UOH900	B	Collective Bargaining	S-22-362-F	S-23-362-F
UOH900	W	Collective Bargaining	S-22-363-F	S-23-363-F