



JOSH GREEN, M.D.  
GOVERNOR

SYLVIA LUKE  
LIEUTENANT GOVERNOR

LUIS P. SALAVERIA  
DIRECTOR

SABRINA NASIR  
DEPUTY DIRECTOR

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

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
*Ka 'Oihana Mālama Mo'ohelu a Kālā*  
P.O. BOX 150  
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION  
OFFICE OF FEDERAL AWARDS MANAGEMENT

September 11, 2024

FINANCE MEMORANDUM

MEMO NO. 24-11

TO: All Department Heads

FROM: Luis P. Salaveria /s/  
Director of Finance

SUBJECT: Disbursement of Collective Bargaining Appropriations for Temporary Hazard Pay

Act 49, SLH 2024 (Act 49), Making Emergency Appropriations for Public Employment Cost Items, includes FY 25 appropriations for the payment of temporary hazard pay (THP) for the period covering March 4, 2020, to March 25, 2022, for affected employees who performed essential functions during the COVID-19 pandemic. THP will be paid in two separate installment payments made in October 2024 and March 2025 to each affected employee; however, payments to beneficiaries of deceased employees will be made in a single lump sum that may not be completed until the end of November 2024.

Act 49 appropriated a total of \$378.1 million for collective bargaining (CB) cost items for the members of Bargaining Units (BU) 2, 3, 4, 8, 9, 13, and 14 and their excluded counterparts, pursuant to the negotiated settlement for the Executive Branch and the University of Hawai'i, and an arbitration award for the Department of Education. In addition, Act 49 also appropriates \$67.3 million for CB cost items for members of BU 2, 3, 4, 9, and 13 and their excluded counterparts for an agreement negotiated with the Hawai'i Health Systems Corporation.

The Department of Budget and Finance (B&F) is responsible for disbursing the appropriations to the respective departments. These instructions are provided to guide the disbursements of the CB appropriations for THP.

I. Payment of THP

- A. Section 11 of Act 49 requires that the salary increases and cost adjustments provided in Act 49 for any officer or employee whose compensation is paid, in whole or in part, from federal, special, or other funds shall be paid wholly or proportionately, as the case may be, from the respective funds. Thus, the

payment of THP to an affected employee must be made from the fund(s) from which the affected employee's compensation was originally paid.

- B. Payments for THP to affected employees shall be made from FY 25 Program ID operating or capital improvement program (CIP) appropriation accounts, established pursuant to Act 164, SLH 2023, as amended by Act 230, SLH 2024, of the appropriate fund(s) pursuant to Section 11. Departments with non-general fund programs that foresee issues in making the October 4, 2024 payments (e.g., cash shortfall on October 4, 2024, specifically due to the payment of THP, ineligible or closed federal grant) should contact B&F as soon as possible.

## II. Disbursement of CB Allocations for THP

- A. Disbursement of CB allocations for THP will be done following the October 2024 and March 2025 payments based on actual THP payments made by departments. The disbursement of the CB allocations will offset the payments already made by the departments by increasing their FY 25 budget allocations. However, non-general fund CB appropriations for THP only provide expenditure ceilings as the respective programs are responsible to provide the cash from the appropriate fund.
- B. Following the October 2024 and March 2025 pay dates, each department with affected employees will receive a revised Exhibit 1 (FY 25 budget allocation) reflecting the allocation of the amounts paid for THP for operating and CIP, as applicable, for the respective pay date.
- C. To expedite this process, department administrative ("admin") accounts have been established. One operating account (OA) per means of financing (MOF) has been assigned to each department's administration program for FY 25. Admin accounts (AAs) are non-reverting. An admin CIP account has also been established for departments with specially funded CIP-affected employees.
- D. B&F will process the Allotment Advice (Form A-15) to transfer each department's CB allocations for THP to the appropriate operating and CIP AAs (transaction codes (TC) 473/474). B&F will transmit the PDF file of the approved Form A-15 as soon as it is available.
- E. Following receipt of the revised Exhibit 1 and PDF of the approved Form A-15, each department shall:

### For Operating

1. Submit Journal Vouchers (JV) to the Department of Accounting and General Services (DAGS) to transfer the operating CB appropriations from the department's FY 25 operating AAs to the respective FY 25 Program ID OAs (TC 473/474).

2. Submit Requests for Allotment (Form A-19) to B&F to effectuate the disbursement and allotment of CB allocations for THP (after the JVs have been processed by DAGS), using the following guidelines:

- a. Submit Form A-19 for each FY 25 AA to reflect the transfer in and transfer(s) out of the department's FY 25 CB allocation for THP for the respective MOF. These Form A-19s shall be labeled "For Records Purposes Only."

All transfers to each FY 25 operating AA and from the account to FY 25 Program ID OAs should be listed (include all FY 25 Program ID OAs and amounts transferred; if more space is needed, consolidate the entries and list the information on the back). Amounts should match the amounts transferred via JV from the FY 25 AAs.

- b. Submit Form A-19 for each FY 25 Program ID OA to reflect the transfer in and allotment of the FY 25 CB allocation for THP disbursed from the FY 25 AAs, as applicable.
- c. Allocations should be listed separately in the "Allocation for Fiscal Year" and applicable quarterly allotment columns.
- d. CB allocations for THP should be identified in the "Allotment Category Description" column as "CB – All, Other Salary Adjustments (THP)"

#### For CIP

1. Submit Form A-15 for transfer of the department's FY 25 CIP CB allocation for THP for special funds from each FY 25 Program ID CIP account(s) (S-24 account) (TC 473/474) and allotment from each FY 25 Program ID CIP account.
2. Form A-15 shall be submitted for Governor's approval through B&F under a cover memorandum from the department head.

If you have any questions, please contact your B&F analyst. Your cooperation in this matter is appreciated.

#### Attachments:

Establishment of New Appropriation Symbols  
Sample Form A-19 (AA)

JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA



KEITH A. REGAN  
COMPTROLLER  
KA LUNA HO'OMALU HANA LAULĀ

MEOH-LENG SILLIMAN  
DEPUTY COMPTROLLER  
KA HOPE LUNA HO'OMALU HANA LAULĀ

**STATE OF HAWAI'I | KA MOKU'ĀINA O HAWAI'I**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ**  
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

September 5, 2024

ACC 24.U049

**MEMORANDUM**

TO: Luis P. Salaveria, Director  
Department of Budget and Finance

Neal Miyahira, Administrator  
Department of Budget and Finance  
Budget, Program Planning and Management Division

FROM: Keith A. Regan, Comptroller \s\

SUBJECT: Assignment of Collective Bargaining - THP Appropriation Symbols

In response to your August 29, 2024 request, the appropriation symbols have been administratively established for the various departments and means of financing. Attached is a listing of the new appropriation symbols.

If there are any questions, please call Joseph Choe of our Accounting Division at 586-0636.

Attachment

c: Budget and Finance-BPPM

**Account Codes for Collective Bargaining Implementation of Temporary Hazard Pay  
Pursuant to Act 49/SLH 2024  
FY 25**

<b>Program ID</b>	<b>MOF</b>	<b>Account Title</b>	<b>FY 25 Account</b>
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**Department of Agriculture**

AGR192	A	Collective Bargaining - THP	G-25-364-A
AGR192	B	Collective Bargaining - THP	S-25-350-A
AGR192	T	Collective Bargaining - THP	T-25-940-A
AGR192	W	Collective Bargaining - THP	S-25-351-A

**Department of Accounting and General Services**

AGS901	A	Collective Bargaining - THP	G-25-392-M
AGS901	B	Collective Bargaining - THP	S-25-366-M
AGS901	U	Collective Bargaining - THP	S-25-367-M
AGS901	W	Collective Bargaining - THP	S-25-368-M

**Department of the Attorney General**

ATG100	A	Collective Bargaining - THP	G-25-351-N
ATG100	B	Collective Bargaining - THP	S-25-360-N
ATG100	U	Collective Bargaining - THP	S-25-361-N
ATG100	T	Collective Bargaining - THP	T-25-942-N
ATG100	W	Collective Bargaining - THP	S-25-362-N

**Department of Business, Economic Development and Tourism**

BED142	A	Collective Bargaining - THP	G-25-391-B
BED142	B	Collective Bargaining - THP	S-25-383-B
BED142	T	Collective Bargaining - THP	T-25-942-B
BED142	W	Collective Bargaining - THP	S-25-384-B

**Department of Budget and Finance**

BUF101	A	Collective Bargaining - THP	G-25-364-O
BUF101	T	Collective Bargaining - THP	T-25-944-O
BUF101	X	Collective Bargaining - THP	S-25-389-O

**Department of Commerce and Consumer Affairs**

CCA191	B	Collective Bargaining - THP	S-25-370-R
CCA191	T	Collective Bargaining - THP	T-25-940-R

**Department of Defense**

DEF110	A	Collective Bargaining - THP	G-25-353-G
DEF110	W	Collective Bargaining - THP	S-25-355-G

**Account Codes for Collective Bargaining Implementation of Temporary Hazard Pay  
Pursuant to Act 49/SLH 2024  
FY 25**

<b>Program ID</b>	<b>MOF</b>	<b>Account Title</b>	<b>FY 25 Account</b>
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**Department of Education**

EDN300	A	Collective Bargaining - THP	G-25-383-E
EDN300	B	Collective Bargaining - THP	S-25-365-E
EDN300	T	Collective Bargaining - THP	T-25-940-E
EDN300	U	Collective Bargaining - THP	S-25-366-E
EDN300	W	Collective Bargaining - THP	S-25-367-E

**Department of Education - Charter Schools**

EDN612	A	Collective Bargaining - THP	G-25-384-E
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**Department of Education - Public Libraries**

EDN407	A	Collective Bargaining - THP	G-25-385-E
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**Office of the Governor**

GOV100	A	Collective Bargaining - THP	G-25-367-Q
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**Department of Hawaiian Home Lands**

HHL625	A	Collective Bargaining - THP	G-25-354-I
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**Department of Human Services**

HMS904	A	Collective Bargaining - THP	G-25-399-K
HMS904	B	Collective Bargaining - THP	S-25-361-K
HMS904	W	Collective Bargaining - THP	S-25-362-K

**Department of Human Resources Development**

HRD191	A	Collective Bargaining - THP	G-25-359-P
HRD191	U	Collective Bargaining - THP	S-25-356-P

**Department of Health**

HTH907	A	Collective Bargaining - THP	G-25-383-H
HTH907	B	Collective Bargaining - THP	S-25-381-H
HTH907	U	Collective Bargaining - THP	S-25-389-H
HTH907	W	Collective Bargaining - THP	S-25-390-H

**Department of Law Enforcement**

LAW900	A	Collective Bargaining - THP	G-25-362-W1
LAW900	U	Collective Bargaining - THP	S-25-351-W1
LAW900	W	Collective Bargaining - THP	S-25-352-W1

**Account Codes for Collective Bargaining Implementation of Temporary Hazard Pay  
Pursuant to Act 49/SLH 2024  
FY 25**

<b>Program ID</b>	<b>MOF</b>	<b>Account Title</b>	<b>FY 25 Account</b>
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**Department of Labor and Industrial Relations**

LBR902	A	Collective Bargaining - THP	G-25-372-L
LBR902	T	Collective Bargaining - THP	T-25-941-L
LBR902	W	Collective Bargaining - THP	S-25-359-L

**Department of Land and Natural Resources**

LNR906	A	Collective Bargaining - THP	G-25-385-C
LNR906	B	Collective Bargaining - THP	S-25-377-C
LNR906	T	Collective Bargaining - THP	T-25-941-C
LNR906	W	Collective Bargaining - THP	S-25-378-C

**Office of the Lieutenant Governor**

LTG100	A	Collective Bargaining - THP	G-25-354-S
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**Department of Public Safety**

PSD900	A	Collective Bargaining - THP	G-25-381-V1
PSD900	B	Collective Bargaining - THP	S-25-357-V1
PSD900	W	Collective Bargaining - THP	S-25-358-V1

**Department of Taxation**

TAX107	A	Collective Bargaining - THP	G-25-354-T
TAX107	B	Collective Bargaining - THP	S-25-356-T

**Department of Transportation**

TRN995	B	Collective Bargaining - THP	S-25-380-D
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**University of Hawaii**

UOH900	A	Collective Bargaining - THP	G-25-380-F
UOH900	B	Collective Bargaining - THP	S-25-384-F
UOH900	W	Collective Bargaining - THP	S-25-385-F



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

STATE OF HAWAII  
**REQUEST FOR ALLOTMENT**

FOR RECORDS PURPOSES ONLY

FB 25 CB for THP Adm Acct - SAMPLE

DEPARTMENT ACCOUNTING AND GENERAL SERVICES  
APPROPRIATION SYMBOL G-25-XXX-M  
X-XX-XXX-XX

Enter dept FY 25 admin acct for MOF

General FUND

Label as "For Records Purposes Only." All transactions to be done via A-15 and

COMPTROLLER'S NO. \_\_\_\_\_ DATE \_\_\_\_\_  
XXXXXXXX MM/DD/YY  
DEPT. NO. XXX-XX  
ORIGINAL X OR AMENDMENT NO. \_\_\_\_\_  
SIGNATURE \_\_\_\_\_

Indicate Original

APPROPRIATION TITLE AND ACT NO. OR LAW Act 49/2024, Collective Bargaining  
PROGRAM I.D. NO. AND TITLE AGS901, General Administrative Services

CB Act for

A MEANS OF FINANCING

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	REVIEW
Personal Services Trf in from Act 49, SLH 2024 Trf out to G-25-005-M Trf out to G-25-007-M Trf out to G-25-008-M Trf out to G-25-009-M Trf out to G-25-011-M			200,000 -100,000 -20,000 -30,000 -30,000 -20,000					200,000 -100,000 -20,000 -30,000 -30,000 -20,000	N
<b>10 - Personal Services</b>	0	0	0	-	-	0	0	0	
Other Current Expenses									
<b>20 - Other Current Expenses</b>	0	0	0	0	0	0	0	0	
	0	0	0	-	-	0	0	0	

Indicate transfer in from Act 49/2024 (via A-15) and transfers out to Program ID accounts (via JV). If more space is needed, consolidate to a single entry and list details on the back of the A-19. Indicate A-15 and JV# on the back.

FY 25 CB allocation for THP for MOF for the department. Do not put in appropriation column.

Enter reversion indicator "N." Admin accts are non-reverting.

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		ALLOT EST/ INCREASE	10	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX
411		431		ALLOT DECREASE	10	515			516			517			518		593
APPROPRIATION DECREASE		RESTRICTION DECREASE		ALLOT EST/ INCREASE	20	511			512			513			514		593
412		432		ALLOT DECREASE	20	515			516			517			518		

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.