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STATE OF HAWAII  
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RUSSEL S. NAGATA  
COMPTROLLER

James Yasuda  
Deputy Comptroller

September 17, 1990

COMPTROLLER'S MEMORANDUM NO. 1990-21

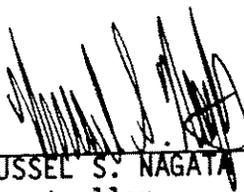
MEMORANDUM

TO: All State CIP Implementing Agencies  
FROM: Russel S. Nagata, Comptroller  
SUBJECT: Assessment for Works of Art, Section 103-8.5, HRS

By Act 389, S.L.H. 1989, Hawaii's Art in State Buildings Law was replaced with a Works of Art Special Fund. Attached herewith for your use are copies of our finalized criteria and procedures for the 1% assessment under the subject statute.

As a User Agency, please follow the new criteria when formulating your CIP budget request for fiscal biennium 1991-93 and future years.

Please call the State Foundation on Culture and the Arts at Ext. 87657 if you have any questions on the above.

  
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RUSSEL S. NAGATA  
Comptroller

Attachments

## CRITERIA FOR 1% WORKS OF ART ASSESSMENT UNDER SECTION 103-8.5, HRS

The following is a guideline to determine which appropriations are subject to the 1% set aside for acquisition of works of art.

### 1. Type of Appropriation

- a. Include - CIP appropriations funded from sources such as GO Bond, Revenue Bond, GO Reimbursable Bond, Special, General, and Federal Funds if allowed for in grant agreement; small (\$1,000.00) supplementary appropriations are to be assessed.
- b. Excluded - Operating funds and CIP appropriations with specific proviso prohibiting use of such funds for works of art.

### 2. Purpose of Appropriation

- a. Included - Appropriations for the cost element CONSTRUCTION. In the case of a pork barrel appropriation if the word "construction" appears in verbiage or if it does not specifically preclude construction work.
- b. Excluded - Appropriations for the cost elements PLANS, DESIGN, LAND or EQUIPMENT. In the case of a pork barrel appropriation if the appropriation limits expenditures to work other than construction.

### 3. Type of Construction Authorized

- a. Included - Appropriations which authorize the construction of new state owned buildings or the construction of additions which add a substantial amount of floor space outside the boundaries of existing building either vertically or horizontally. Sitework (utilities) incidental to building are included.

Appropriations for renovations, modernizations, or other changes to an existing building.

The term "building" shall be interpreted according to the dictionary definition. It shall be interpreted liberally to include such structures as: maintenance buildings, hangars, bus shelters, covered loading areas, stadiums, kennels, pavilions, restrooms, etc. Questionable facilities (not clearly within these criteria) will be assessed but funds may not be used (see procedure).

Appropriations which were originally made for purposes other than the construction of state buildings or additions, but are changed by later appropriations to permit the construction of new state buildings or additions.

- b. Excluded - Appropriations with verbiage that limit work strictly to construction of sitework such as roads, waterworks, bridges, air fields, walls, fences, canals, surface parking, utilities, piers, landscaping, athletic fields and courts, etc.

Appropriations which authorize construction not owned by the state, i.e., county facilities or privately owned facilities in the case of grant-in-aid appropriations.

4. Amount of the Appropriation Subject to the 1% Assessment

- a. Included - The entire amount originally appropriated for the construction qualifying under this criteria as indicated in the CIP request and supporting data. On pork barrel appropriations or where no back-up is available, the amount of qualifying construction shall be estimated at the time of assessment.
- b. Excluded - Any appropriation amount added by transfers to the originally appropriated amount from the Governor's Project Adjustment Fund or from surpluses from other CIP appropriations.

PROCEDURE FOR 1% WORKS-OF-ART ASSESSMENT UNDER SECTION 103-8.5, HRS

- 1) User agencies will follow the Criteria and increase the amount of their CIP requests to allow for the assessment by dividing the estimated cost of the qualifying construction by 0.99.
- 2) The user agencies will request for 1% CIP funds for works-of-art to be transferred to the SFCA appropriation S-XX-319-M at the same time as the allotment request is prepared for construction.
- 3) Budget & Finance will prepare an extra copy of the Allotment Advice Form A-15 for the State Foundation on Culture and the Arts.