



UNIVERSITY  
of HAWAII®

David Lassner  
President

DEPT. COMM. NO. 163

December 20, 2021

The Honorable Ronald D. Kouchi,  
President and Members of the Senate  
Thirty-First State Legislature  
Honolulu, Hawai'i 96813

The Honorable Scott Saiki, Speaker  
and Members of the House of Representatives  
Thirty-First State Legislature  
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

For your information and consideration, the University of Hawai'i is transmitting one copy of the Annual Report Summarizing Uncollectible Accounts FY2021 (Section 40-82, Hawai'i Revised Statutes) as requested by the Legislature.

In accordance with Section 93-16, Hawai'i Revised Statutes, this report may be viewed electronically at: <https://www.hawaii.edu/offices/government-relations/2022-legislative-reports/>.

Should you have any questions about this report, please do not hesitate to contact Stephanie Kim at 956-4250, or via e-mail at [scskim@hawaii.edu](mailto:scskim@hawaii.edu).

Sincerely,

A handwritten signature in black ink, appearing to read "David Lassner".

David Lassner  
President

Enclosure

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# UNIVERSITY OF HAWAI‘I SYSTEM ANNUAL REPORT



REPORT TO THE 2022 LEGISLATURE

Annual Report  
Summarizing Uncollectible Accounts  
FY2021

HRS 40-82

December 2021

**THE UNIVERSITY OF HAWAII SYSTEM  
ANNUAL REPORT TO THE LEGISLATURE FOR FISCAL YEAR 2021  
SUMMARIZING UNCOLLECTIBLE ACCOUNTS  
HRS § 40-82**

The University of Hawai'i respectfully submits its annual report summarizing uncollectible delinquent accounts pursuant to Hawai'i Revised Statutes ("HRS") § 40-82(d).

HRS § 40-82(c) authorizes the University General Counsel ("UGC") to review uncollectible accounts, and if the UGC finds the account to be uncollectible, such accounts may be entered into a special record and be deleted from the accounts receivable records of the University, whereupon, the University is relieved from any further accountability for their collection.

HRS § 40-82(a) defines uncollectible account as an account which has been delinquent for at least two consecutive years and: (1) the debtor or party causing damage to property belonging to the State is no longer within the jurisdiction of the State; (2) the debtor or party causing damage to property belonging to the State cannot be located; (3) the party causing damage to property belonging to the State is unknown or cannot be identified; (4) the debtor has filed for bankruptcy and has listed the State as a creditor; or (5) any other account as may be deemed by the UGC to be uneconomical or impractical to collect. The statute further provides that any account entered in the special record shall be transferred to the current accounts receivable if the UGC finds that the facts as alleged and presented were not true, or that the account has become collectable.

During Fiscal Year 2021, the University of Hawai'i requested and was approved by the UGC for write-off of uncollectible accounts summarized in the following table.

<b>Debtor Account Category</b>	<b>Number of Accounts</b>	<b>Debt Amounts</b>
Kauai CC – Delinquent non-credit course and returned check fee - Uncollectible, debtor deceased	1	\$50.00
UH Manoa – Dishonored check fee(s), parking citation(s), and IT research fee payment - Demonstrated as uncollectible	13	\$1,916.75
UH Manoa – Dishonored check fee for food rebate payment - Demonstrated as uncollectible	1	\$25.00
UH Manoa – Dishonored check fee and fee for booth at UH Career Fair – Demonstrated as uncollectible	1	\$90.00
UH Manoa – Dishonored check fee and conference registration fee – Demonstrated as uncollectible	1	\$225.00
UH Manoa – Employee parking permit balance(s) – Demonstrated as uncollectible	2	\$66.00
UH Manoa – First Aid/CPR/AED class materials expenses– Demonstrated as uncollectible	1	\$30.00
UH Manoa – Campus vendor commissions and expenses – Demonstrated as uncollectible	1	\$48,072.09
<b>TOTALS</b>	<b>20</b>	<b>\$50,474.84</b>