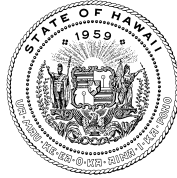


JOSH GREEN, M.D.  
GOVERNOR  
KE KIA'ĀINA



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

MEOH-LENG SILLIMAN  
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**STATE OF HAWAII | KA MOKU'ĀINA O HAWAII**  
**DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWÉ LAULĀ**  
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WRITTEN TESTIMONY  
OF  
KEITH A. REGAN, COMPTROLLER  
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES  
TO THE

**COMMITTEE ON GOVERNMENT OPERATIONS**

JANUARY 28, 2025, 3:00 P.M.  
CONFERENCE ROOM 225 AND VIA VIDEOCONFERENCE, STATE CAPITOL

S.B. 380

RELATING TO NON-GENERAL FUNDS.

Chair McKelvey, Vice Chair Gabbard, and Members of the Committee, thank you for the opportunity to submit testimony on S.B. 380.

S.B. 380 seeks to reclassify certain non-general funds of the Department of Accounting and General Services (DAGS) pursuant to the recommendations from auditor's report no. 23-17. Recommendations include reclassifying (5) trust accounts to trust funds: Refundable deposits-Public Works—Leasing Branch trust account, Refundable deposits-Public Works—Other than Leasing trust account, State Foundation on Culture and the Arts trust account, Temporary Deposits-Automotive Management trust account, and Temporary Deposits-Public Works trust account.

The Department of Accounting and General Services offers comments on this measure. The Department has already implemented these recommendations for the (4)

trust funds listed below by changing the name of the fund in the accounting system to reflect the trust fund classification so this measure is no longer needed.

Program ID	MOF	F-FY-ACCT	Account Title
AGS252	T	T-25-905	TEMPORARY DEPOSITS-AMD TRUST FUND
AGS881	T	T-25-908	SFCA TRUST FUND
AGS221	T	T-25-955	REF DEPOSITS-PW LEASING TRUST FUND
AGS221	T	T-25-956	REF DEP-PW-OTHER THAN LEASING TRUST FUND

The last trust account, Temporary Deposits-Public Works trust account, is no longer used and has been abolished.

Thank you for the opportunity to provide testimony on this measure.