



**DEPT. COMM. NO. 514**

**LIEUTENANT GOVERNOR**

*Ke Ke'ena O Ka Hope Kia'āina*

**SYLVIA LUKE**

Hawai'i State Capitol, 5<sup>th</sup> Floor  
415 S. Beretania Street  
Honolulu, Hawai'i 96813  
(808) 586-0255 | [ltgov.hawaii.gov](https://ltgov.hawaii.gov)

September 30, 2025

Via electronic submission

The Honorable Ronald D. Kouchi, President  
and Members of the Senate  
Thirty-Third State Legislature  
State Capitol, Room 409  
Honolulu, Hawaii 96813

The Honorable Nadine Nakamura, Speaker  
and Members of the House of Representatives  
Thirty-Third State Legislature  
State Capitol, Room 431  
Honolulu, Hawaii 96813

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

For your information and consideration, I am transmitting a copy of the Office of the Lieutenant Governor's Report on Non-General Fund Accounts, in accordance with sections 37-47, 37-48, and 37-49, Hawaii Revised Statutes (HRS).

Following section 96-13, HRS, this report will be available to review electronically, at <https://ltgov.hawaii.gov/wp-content/uploads/2025/09/ngf-report-2025.pdf>

For questions regarding this report, please contact Riley Fujisaki, Chief of Staff, at [riley.fujisaki@hawaii.gov](mailto:riley.fujisaki@hawaii.gov) or (808) 586-0255.

Sincerely,

Sylvia Luke  
Lt. Governor, State of Hawaii

c: Office of the Governor  
Department of Budget and Finance  
Senator Donovan M. Dela Cruz, Chair, Senate Committee on Ways and Means  
Representative Chris Todd, Chair, House Committee on Finance  
Legislative Reference Bureau  
Legislative Auditor

**Report on Non-General Fund Information**  
for Submittal to the 2026 Legislature

Department:	<u>Office of the Lieutenant Governor</u>	Contact Name:	<u>Riley Fujisaki</u>
Program ID(s):	<u>LTG100</u>	Phone Number:	<u>(808) 586-0255</u>
Name of Fund:	<u>Apostilles and Certifications Special Fund</u>	Fund Type (MOF):	<u>B</u>
Legal Authority:	<u>Act 133, 2024</u>	Appropriation Account Number	<u>S-XX-300-S</u>

**Intended Purpose:**

The purpose of this fund is to support the operational and administrative expenses of the apostille and certification of document services.

Apostilles are certifications issued to authenticate documents pursuant to the Hague Treaty. Non-apostille certifications are certifications issued to authenticate a document for a country that does not recognize the Hague Treaty.

The Hague Treaty refers to the convention, adopted in the Hague in 1961, that created a simplified form of document certification for countries that joined the convention.

**Source of Revenues:**

Money collected for the issuance of apostilles or non-apostille certifications. Includes all fees collected for each apostille or non-apostille certification issues, any interest earned or accrued on moneys in the special funds, moneys appropriated by

**Current Program Activities/Allowable Expenses:**

Modernization, postage, supplies, and other operational and administrative expenses related to the apostille and certification of document services.

**Variances:**

Special fund was created through Act 133, 2024.

**Cash balance lapse to general fund? (Yes / No)**

**Statutory language:**

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				312,000	312,000	312,000	312,000
Beginning Cash Balance	0	0	0	0	9,839	25,626	43,006
Revenues				9,839	28,500	40,000	50,000
Expenditures					22,150	22,620	23,090
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
S-25-355-S					(9,437)		
S-26-300-S					9,437		
G-26-001-S					0		
Net Total Transfers	0	0	0	0	0		
Ending Cash Balance	0	0	0	9,839	25,626	43,006	69,916
Encumbrances							
Unencumbered Cash Balance	0	0	0	9,839	25,626	43,006	69,916

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Report on Non-General Fund Information**  
for Submittal to the 2026 Legislature

Department:	<u>Office of the Lieutenant Governor</u>	Contact Name:	<u>Riley Fujisaki</u>
Program ID(s):	<u>LTG100</u>	Phone Number:	<u>(808) 586-0255</u>
Name of Fund:	<u>Apostilles and Certifications Special Fund</u>	Fund Type (MOF):	<u>B</u>
Legal Authority:	<u>Act 133, 2024</u>	Appropriation Account Number	<u>S-XX-355-S</u>

**Intended Purpose:**

The purpose of this fund is to support the operational and administrative expenses of the apostille and certification of document services.

Apostilles are certifications issued to authenticate documents pursuant to the Hague Treaty. Non-apostille certifications are certifications issued to authenticate a document for a country that does not recognize the Hague Treaty.

The Hague Treaty refers to the convention, adopted in the Hague in 1961, that created a simplified form of document certification for countries that joined the convention. Multiple accounts for the Apostilles and Certifications Special Fund were created and these have been consolidated into S-XX-300-S. The funds being transferred into S-XX-300-S was effectuated in order to centralize the accounts. This account S-XX-355-S will be discontinued and S-XX-300-S will be the account used for FY27 and onwards.

**Source of Revenues:**

Money collected for the issuance of apostilles or non-apostille certifications. Includes all fees collected for each apostille or non-apostille certification issues, any interest earned or accrued on moneys in the special funds, moneys appropriated by

**Current Program Activities/Allowable Expenses:**

Modernization, postage, supplies, and other operational and administrative expenses related to the apostille and certification of document services.

**Variances:**

Special fund was created through Act 133, 2024.

**Cash balance lapse to general fund? (Yes / No)**

**Statutory language:**

Financial Data							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
	(actual)	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling				12,000	12,000	0	0
Beginning Cash Balance	0	0	0	0	9,437	0	0
Revenues				12,000	0	0	0
Expenditures				2,563		0	0
Transfers							
List each net transfer in/out/ or projection in/out; list each account number							
G-25-355-S				2,563		0	0
S-25-355-S				(2,563)	(9,437)	0	0
S-26-300-S					9,437		
Net Total Transfers	0	0	0	(0)	0	0	0
Ending Cash Balance	0	0	0	9,437	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	9,437	0	0	0

Additional Information:

Amount Requested by Bond Covenants							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

**Non-General Fund Program Measures Report**  
**for submittal to the 2026 Legislature**  
**Office of the Lieutenant Governor**

Name of Fund: \_\_Apostilles and Certifications Special Fund\_\_\_\_  
Appropriation Account Number: \_\_S-XX-300-S\_  
Fund Type (MOF): \_\_B\_\_\_\_\_  
Legal Authority: \_\_Act \_133, 2024\_\_\_\_\_

**Statement of Objectives**

The purpose of this fund is to support the operational and administrative expenses of the apostille and certification of document services.  
Apostilles are certifications issued to authenticate documents pursuant to the Hague Treaty. Non-apostille certifications are certifications issued to authenticate a document for a country that does not recognize the Hague Treaty.  
The Hague Treaty refers to the convention, adopted in the Hague in 1961, that created a simplified form of document certification for countries that joined the convention.

<b>Fund Measures of Effectiveness</b>		<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>	<b>FY 2030-31</b>
1.	% OF APOSTILLES/CERTS PROCESSED WITHIN 7 DAYS	95.00	95.00	95.00	95.00	95.00	95.00
2.	% OF APOSTILLES/CERTS PROCESSED WITHIN 14 DAYS	100.00	100.00	100.00	100.00	100.00	100.00
3.	AVG NO OF DAYS TO PROCESS APOSTILLES/CERTS	3.00	3.00	3.00	3.00	3.00	3.00
4.							
5.							
6.							
7.							
8.							
9.							
10.							

<b>Program Size Indicators</b>		<b>FY 2024-25</b>	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>	<b>FY 2030-31</b>
1.	NUMBER OF COMPLETED APOSTILLE/CERTIFICATION	9,860	10,057	10,258	10,463	10,672	10,885	11,103
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								

**Fund Activities Encompassed**

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
1. NUMBER OF APOSTILLE/CERT REVIEWED	10,258	10,463	10,672	10,885	11,103	11,325
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

**Non-General Fund Cost Element Report  
for submittal to the 2026 Legislature**

Department: \_\_Office of the Lt. Governor\_\_\_\_  
 Name of Fund: \_\_Apostilles and Certifications Special Fund\_\_\_\_  
 Legal Authority: \_\_Act 133, 2024\_\_\_\_  
 Fund Type (MOF):\_\_\_\_B\_\_\_\_  
 Appropriation Account Number: \_\_S-XX-300-S\_\_\_\_

	<b>FY 2025-26 Estimated</b>	<b>FY 2026-27 Estimated</b>	<b>FY 2027-28 Estimated</b>	<b>FY 2028-29 Estimated</b>	<b>FY 2029-30 Estimated</b>
A. Personal Services					
B. Other Current Expenses	22,150	22,620	23,090	24,244	25,456
C. Equipment					
M. Motor Vehicles					
L. Leases					
<b>TOTAL</b>					