



JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

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

SABRINA NASIR
ACTING DIRECTOR

DEPT. COMM. NO. 70

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

December 5, 2025

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

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

Dear Senate President Kouchi and Speaker Nakamura:

We are submitting the attached "Notification to the Legislature, pursuant to Section 37-46, HRS, Transfers from Non-General Funds to General Fund FY 26, November 28, 2025."

Should there be any questions, please have your staff contact Mr. Rod Becker, Acting Administrator of this department's Budget, Program Planning and Management Division, at 808-586-1612.

Sincerely,

SABRINA NASIR
Acting Director of Finance

Attachment

c: Honorable Donovan M. Dela Cruz
Honorable Chris Todd

Department of Budget and Finance
Notification to the Legislature Pursuant to Section 37-46, HRS
Transfers from Non-General Funds to General Fund
November 28, 2025

JV. No	DAGS Proc. Date	Fund/Department	Apprn. Acct. No.	Transfers to General Fund	
				Amount Transferred	Authority for Transfer
JS0187 JM3636	7/22/2025 11/24/2025	Tax Administration Special Fund (TAX) Tax Administration Special Fund (TAX)	S-25-327-T S-25-327-T	34,613,975.84	Section 235-20.5(2), HRS Section 235-20.5(2), HRS
Total Amount Transferred to General Fund				34,613,975.84	