



UNIVERSITY
of HAWAI'I®

Ke Kulanui o Hawai'i

Wendy F. Hensel
President

DEPT. COMM. NO. 74

December 5, 2025

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

The Honorable Nadine K. Nakamura, Speaker
and Members of the House of Representatives
Thirty-Third State Legislature
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Nakamura, 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 FY2025 (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/govrel/docs/reports/2026/hrs40-82_2026_uncollectible-accounts_annual-report_508.pdf.

Should you have any questions about this report, please do not hesitate to contact Stephanie Kim at (808) 956-4250, or via e-mail at scskim@hawaii.edu.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Wendy F. Hensel'.

Wendy F. Hensel
President

Enclosure

UNIVERSITY OF HAWAI'I SYSTEM ANNUAL REPORT



REPORT TO THE 2026 LEGISLATURE

Annual Report
Summarizing Uncollectible Accounts
FY2025

HRS 40-82

December 2025

**THE UNIVERSITY OF HAWAII SYSTEM
ANNUAL REPORT TO THE LEGISLATURE FOR FISCAL YEAR 2025
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 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(c).

HRS §40-82 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 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 2025, the University of Hawai'i did not perform any write-off of uncollectible accounts.