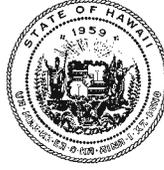


JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



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

MEOH-LENG SILLIMAN
DEPUTY COMPTROLLER
KA HOPE LUNA HO'OMALU HANA LAULĀ

STATE OF HAWAI'I | KA MOKU'ĀINA O HAWAI'I
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES | KA 'OIHANA LOIHELU A LAWELAWE LAULĀ
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

December 5, 2025

Via electronic submission

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

The Honorable Nadine K. Nakamura, Speaker
and Members of the House of Representative
State Capitol, Room 431
Honolulu, Hawaii 96813

Re: Hawaii Revised Statutes §37-52.5(a)-administratively established accounts

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

As required by HRS §37-52.5(a), the Department of Accounting and General Services respectfully submits this report to the Legislature on administratively established accounts.

Sincerely,

KEITH A. REGAN
Comptroller

Enclosure

bc: Governor's Office
Lieutenant Governor's Office
Legislative Reference Bureau
Legislative Auditor
Department of Budget and Finance

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED
FUNDS AND ACCOUNTS
FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

SUBMITTED TO
THE THIRTY-THIRD STATE LEGISLATURE
IN RESPONSE TO HAWAII REVISED STATUTES, SECTION 37-52.5

**STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED
ACCOUNTS AND FUNDS**

January 2026

**Submitted to the Thirty-Second State Legislature
(As required by Section 37-52.5, Hawaii Revised Statutes)**

Pursuant to Hawaii Revised Statutes (HRS) Section 37-52.5, each department or agency shall submit to the Legislature a report at least 20 days prior to the convening of each regular session that includes: (1) a list of all administratively established accounts or funds; and (2) all revenues, expenditures, encumbrances, and ending balances of each account or fund.

The following are the administratively established accounts and funds for the Department of Accounting and General Services for Fiscal Year (FY) 2025.

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: AGS
 Prog ID(s): AGS-891
 Name of Fund: Enhanced 911 Fund
 Legal Authority: Administratively Created

Contact Name: Royce Murakami
 Phone: 808-586-0630
 Fund type (MOF) B
 Appropriation Acct. No. S-XX-341-M

Intended Purpose:

The purpose of this fund is to account for the collection of the surcharges from the wireless phone users and distribution of funds to the Public Safety Answering Points (PSAPs) and wireless carriers to upgrade the 911 system to be able to identify and locate wireless 911 callers.

Current Program Activities/Allowable Expenses:

Collect monthly assessments from wireless carriers, disburse qualifying reimbursements to PSAPs and administrative and operational support to the Board in accordance with Section 138-5,HRS.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling		11,014,447	11,022,491
Beginning Cash Balance		37,310,431	43,536,400
Revenues		13,773,407	13,814,701
Expenditures		7,547,438	8,846,580
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		43,536,400	48,504,521
Encumbrances		15,673,922	15,083,051
Unencumbered Cash Balance		27,862,478	33,421,470

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-231
 Name of Fund: Employees Sequestered Funds
 Legal Authority: Administratively Created

Contact Name: Alan Visitacion
 Phone: (808) 586-0660
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-901-M

Intended Purpose:

To accumulate monies garnished from employees' wages and to disburse as ordered by legal documents.

Current Program Activities/Allowable Expenses:

Disbursements of funds garnished to appropriate entities/individuals.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		117,549	123,091
Revenues		14,999	509
Expenditures		9,457	10,790
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		123,091	112,810
Encumbrances		0	0
Unencumbered Cash Balance		123,091	112,810

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: AGS
 Prog ID(s): AGS-252
 Name of Fund: OHA Ceded Lands Proceeds
 Legal Authority: Administratively Created

Contact Name: Michael Arakaki
 Phone: (808) 586-0343
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-902-M

Intended Purpose:

Established to record transfer of funds to the Office of :Hawaii Affairs (OHA)

Current Program Activities/Allowable Expenses:

The appropriate funds are transferred to the Office of Hawaiian Affairs.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		0	0
Revenues		54,948	59,430
Expenditures		54,948	59,430
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		0	0
Encumbrances			
Unencumbered Cash Balance		0	0

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: AGS
 Prog ID(s): AGS-231
 Name of Fund: Temporary Deposits-Salary Overpayments
 Legal Authority: Administratively Created

Contact Name: James Kurata
 Phone: 831-6730
 Fund type (MOF): T
 Appropriation Acct. No.: T-XX-904-M

Intended Purpose:

The purpose of this trust fund is to account for the deposits of salary overpayment amounts collected from employees after the employee and the division have reached a mutual agreement regarding the repayment amount.

Current Program Activities/Allowable Expenses:

N/A

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		15,072	15,072
Revenues			
Expenditures			
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		15,072	15,072
Encumbrances			
Unencumbered Cash Balance		15,072	15,072

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: Accounting and General Services
 Prog ID(s): AGS-252
 Name of Fund: Temporary Deposits-Automotive Management
 Legal Authority: Administratively Created

Contact Name: Michael Arakaki
 Phone: (808) 586-0343
 Fund type (MOF): Trust (T)
 Appropriation Acct. No.: T-XX-905-M

Intended Purpose:

Establish an account for gate card deposit fees collected from parking assignees. Deposits are returned to assignees upon cancellation of the parking assignment and the return of the gate card.

Current Program Activities/Allowable Expenses:

Deposits are collected from assignees, checks are written to assignees who return gate cards upon cancellation of parking assignment.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		100,015	103,345
Revenues		16,060	15,750
Expenditures		12,730	11,940
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		103,345	107,155
Encumbrances			
Unencumbered Cash Balance		103,345	107,155

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: AGS
 Prog ID(s): AGS-881
 Name of Fund: State Foundation on Culture and the Arts
 Legal Authority: Administratively Created

Contact Name: Karen Ewald
 Phone: 808-586-0301
 Fund type (MOF): T
 Appropriation Acct. No.: T-XX-908-M

Intended Purpose: To support the SFCA in perpetuating culture and the arts in Hawaii. This is an account into which donations and private contributions, donations and Hawaii State Art Museum facility rental income are deposited.

Current Program Activities/Allowable Expenses: All SFCA programs are eligible to deposit funds in the Trust account/Programs and purposes are determined by SFCA executive director and expenditures subject to the approval of the Comptroller.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		78,269	58,826
Revenues		165,702	40,490
Expenditures		45,145	0
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JT1553 5/10/24		(140,000)	
Net Total Transfers		(140,000)	
Ending Cash Balance		58,826	99,316
Encumbrances		13,100	0
Unencumbered Cash Balance		45,726	99,316

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: AGS
 Prog ID(s): AGS-103
 Name of Fund: Central Payroll Clearance
 Legal Authority: Administratively Created

Contact Name: Bobet-Uriel Obedoza
 Phone: 586-0599
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-915-M

Intended Purpose:

This trust account serves as a clearing account to facilitate the processing, disbursement and reconciliation of the State's payroll.

Current Program Activities/Allowable Expenses:

Semi-monthly payroll expenditures.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		(8,161,498)	29,896,602
Revenues		4,577,491,494	5,255,921,337
Expenditures		4,539,433,394	5,241,082,772
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		29,896,602	44,735,167
Encumbrances			
Unencumbered Cash Balance		29,896,602	44,735,167

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: AGS
 Prog ID(s): AGS-111
 Name of Fund: Hawaii State Archives-Private Grant
 Legal Authority: Administratively Created

Contact Name: Adam Jansen, PhD
 Phone: x60311
 Fund type (MOF): T
 Appropriation Acct. No.: T-XX-935-M

Intended Purpose:

Funds in this Trust will be used in support of the State Archives' initiatives to preserve and make accessible the records of the Public Archives

Current Program Activities/Allowable Expenses:

Scanning of archival materials/photographs, acquisition of technology in support of intended purpose

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		209,866	167,454
Revenues		23,767	117,584
Expenditures		66,179	195,952
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		167,454	89,086
Encumbrances			
Unencumbered Cash Balance		167,454	89,086

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: AGS
 Prog ID(s): AGS-223
 Name of Fund: Refundable Deposits PW - Leasing Branch
 Legal Authority: Administratively Created

Contact Name: Sang Kim
 Phone: 808-586-0508
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-955-M

Intended Purpose:

Trust fund account to hold security deposits on leases

Current Program Activities/Allowable Expenses:

Security deposits retained should tenant(s) default on the Revocable Permit(s)

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		2,267	2,267
Revenues			
Expenditures			
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		2,267	2,267
Encumbrances			
Unencumbered Cash Balance		2,267	2,267

Report on Administratively Created Accounts and Funds
for Submittal to the 2026 Legislature

Department: AGS
 Prog ID(s): AGS-221
 Name of Fund: Refundable Deposits PW-Other Than Leasing Branch
 Legal Authority: Administratively Created

Contact Name: Dennis Chen
 Phone: 808-586-0520
 Fund type (MOF) T
 Appropriation Acct. No. T-XX-956-M

Intended Purpose:

Created to hold refundable deposits on revocable permits administered by PWD's Planning Branch and bid security deposits for self-bonding companies who wish to bid on DAGS, PWD construction projects.

Current Program Activities/Allowable Expenses:

Various HPLS, UH, UH CC, DOA, DOD, DOH, AGR, PSD, DBEDT, DHHL, DLNR, DLIR, DCCA, Judiciary, and DAGS CIP projects; and a revocable permit administered by PWD's Planning Branch. Allowable expenses include return of bid deposits and plans and specifications deposit amounts to borrowers upon the return of the documents and upon request; and refund of the deposit on the revocable permit.

Financial Data			
		FY 2024	FY 2025
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		480	480
Revenues			
Expenditures		0	
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		480	480
Encumbrances			
Unencumbered Cash Balance		480	480