



JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR

SABRINA NASIR
ACTING DIRECTOR

DEPT. COMM. NO. 36

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

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

November 20, 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, October 3, 2025 and October 20, 2025."

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

Aloha,

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
October 3, 2025

JV. No	DAGS Proc. Date	Fund/Department	Apprn. Acct. No.	Transfers to General Fund	
				Amount Transferred	Authority for Transfer
JS0187	7/22/2025	Tax Administration Special Fund (TAX)	S-25-327-T		Section 235-20.5(2), HRS
JM0373	7/29/2025	Unclaimed Property Trust Fund (BUF)	T-25-932-O	38,605,601.63	Section 523A-26, HRS
JM0347	7/31/2025	Antitrust Trust Fund (ATG)	T-26-908-N	62,610.12	Section 28-13(c), HRS
JM0273	7/29/2025	Tobacco Enforcement Special Fund (ATG)	S-25-307-N	48,209.73	Section 28-15(c), HRS
JM0472	8/7/2025	Ent Tech Svcs-Oper & Infra Mntnce Fund (AGS)	S-25-323-M	399,890.27	Non-statutory "U" accounts are not allowed to retain year-end cash balance
JM0472	8/7/2025	Ent Tech Svcs-Oper & Infra Mntnce Fund (AGS)	S-24-323-M	311,126.08	Non-statutory "U" accounts are not allowed to retain year-end cash balance
Total Amount Transferred to General Fund				39,427,437.83	

Department of Budget and Finance
Notification to the Legislature Pursuant to Section 37-46, HRS
Transfers from Non-General Funds to General Fund
October 20, 2025

JV. No	DAGS Proc. Date	Fund/Department	Apprn. Acct. No.	Transfers to General Fund	
				Amount Transferred	Authority for Transfer
JM1738	10/6/2025	Public Utilities Commission Special Fund (CCA)	S-19-340-R	93,870.00	Section 269-33, HRS
JM1738	10/6/2025	Public Utilities Commission Special Fund (CCA)	S-21-340-R	109.00	Section 269-33, HRS
JM1738	10/6/2025	Public Utilities Commission Special Fund (CCA)	S-22-340-R	15,480.25	Section 269-33, HRS
JM1738	10/6/2025	Public Utilities Commission Special Fund (CCA)	S-23-340-R	104,667.07	Section 269-33, HRS
JM1738	10/6/2025	Public Utilities Commission Special Fund (CCA)	S-24-340-R	15.44	Section 269-33, HRS
JM1738	10/6/2025	Public Utilities Commission Special Fund (CCA)	S-25-340-R	3,387,402.27	Section 321-27, HRS
JM0580	10/16/2025	Pesticide Use Revolving Fund (AGR)	S-25-324-A	1,164,426.42	Section 149A-13.5 (e), HRS
Total Amount Transferred to General Fund				4,765,970.45	