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# A BILL FOR AN ACT

RELATING TO NON-GENERAL FUNDS.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

PART I

SECTION 1. The purpose of this Act is to repeal or reclassify certain non-general funds of the department of human services pursuant to the recommendations of the auditor in auditor report no. 21-02.

PART II

SECTION 2. The legislature finds that the donations for social services trust account was administratively established as a trust account to hold private donations from various sources. The account does not meet all the criteria of a trust account because it functions more like a trust fund.

Accordingly, the auditor recommended that the fund should be reclassified as a trust fund.

The purpose of this part is to reclassify the donations for social services trust account from a trust account to a trust fund as recommended by the auditor in auditor report no. 21-02.



SECTION 3. The donations for social services trust account, a trust account that was administratively established and is administered by the department of human services, is reclassified as a trust fund.

## PART III

SECTION 4. The purpose of this part is to abolish the Kahikolu Ohana O Waianae project trust fund as recommended by the auditor in auditor report no. 21-02.

SECTION 5. The Kahikolu Ohana O Waianae project, a trust fund that was administratively established in 2007 and is administered by the department of human services, is abolished and all unencumbered balances remaining shall be lapse to the credit of the general fund.

## PART IV

SECTION 6. This Act shall take effect on July 1, 2021.

INTRODUCED BY:

JAN 26 2021



# H.B. NO. 1113

**Report Title:**

DHS; Non-General Funds; Repeal; Reclassification

**Description:**

Repeals or reclassifies certain non-general funds administered by the department of human services as recommended by the auditor in auditor report no. 21-02.

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