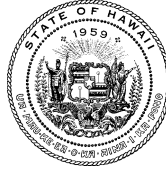


DAVID Y. IGE  
GOVERNOR  
KE KIA'ĀINA



AUDREY HIDANO  
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 1, 2022

**Via electronic submission**

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

The Honorable Scott K. Saiki, Speaker  
and Members of the House of Representative  
Thirty-Second State Legislature  
State Capitol, Room 431  
Honolulu, Hawaii 96813

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

Dear President Kouchi, Speaker Saiki, 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,

AUDREY HIDANO  
Comptroller

Enclosure

STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES  
ANNUAL REPORT ON ADMINISTRATIVELY ESTABLISHED  
FUNDS AND ACCOUNTS  
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

SUBMITTED TO  
THE THIRTY-SECOND 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 2023**

**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) 2022.

## Report on Administratively Created Accounts and Funds

for Submittal to the 2021 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-221  
 Name of Fund: FEMA-Oct 2006 Earthquake Reimbursement  
 Legal Authority: Administratively Created

Contact Name: Gordon Wood  
 Phone: (808) 586-0520  
 Fund type (MOF) Other Federal Funds (P)  
 Appropriation Acct. No. S-22-279-M

**Intended Purpose:**

Reimbursement of Federal Disaster Grants - Public Assistance funds related to the October 15, 2006 Kiholo Bay Earthquake

**Current Program Activities/Allowable Expenses:**

None

Financial Data			
		FY 2021	FY 2022
		(actual)	(actual)
Beginning Cash Balance			0
Revenues			200,904
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		0	200,904
Encumbrances			
Unencumbered Cash Balance		0	200,904

## Report on Administratively Created Accounts and Funds

for Submittal to the 2021 Legislature

Department: Accounting and General Services \*  
 Prog ID(s): AGS-889  
 Name of Fund: Stadium Manager's Discretionary Fund  
 Legal Authority: Administratively Created

Contact Name: Russell Uchida  
 Phone: 483-2753  
 Fund type (MOF): Special Fund (B)  
 Appropriation Acct. No.: S-XX-318-M

\* The Stadium Authority transferred to DBEDT effective 7/1/22

**Intended Purpose:**

The fund authorizes expenditures at the discretion of the stadium manager for promotion and other stadium purposes.

**Current Program Activities/Allowable Expenses:**

Not Applicable

Financial Data			
		FY 2021	FY 2022
		(actual)	(actual)
Beginning Cash Balance		1,368	2,284
Revenues			
Expenditures		216	731
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
JV 2021-03, 7/1/20 from S-307		2,500	
JV 2021-38, 2/9/21 to S-307		(1,368)	
JV 2022-03, 7/1/2021 from S-309			2,500
JV 2022-16, 8/23/2021 to S-309			(500)
Net Total Transfers		1,132	2,000
Ending Cash Balance		2,284	3,553
Encumbrances		1,784	1,676
Unencumbered Cash Balance		500	1,877

**Report on Administratively Created Accounts and Funds**  
for Submittal to the 2021 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-231  
 Name of Fund: Temporary Deposits-Administrative Services Office  
 Legal Authority: Administratively Created

Contact Name: Wendell Asuka  
 Phone: 808-831-7934  
 Fund type (MOF) Trust (Clearing) (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 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		9,973	14,772
Revenues		6,445	
Expenditures		1,646	
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		14,772	14,772
Encumbrances			
Unencumbered Cash Balance		14,772	14,772

**Report on Administratively Created Accounts and Funds**  
for Submittal to the 2021 Legislature

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

Contact Name: Richard Hung  
 Phone: 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 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		91,955	98,645
Revenues		17,780	15,710
Expenditures		11,090	15,220
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		98,645	99,135
Encumbrances			
Unencumbered Cash Balance		98,645	99,135

**Report on Administratively Created Accounts and Funds**  
for Submittal to the 2021 Legislature

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

Contact Name: Susan Naanos  
 Phone: 586-0773  
 Fund type (MOF): Trust (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.

<b>Financial Data</b>			
		FY 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		107,928	104,785
Revenues		2,794	13,069
Expenditures		5,937	30,300
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		104,785	87,554
Encumbrances		4,241	13,168
Unencumbered Cash Balance		100,544	74,386



**Report on Administratively Created Accounts and Funds**  
for Submittal to the 2021 Legislature

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

Contact Name: Ladea Nash  
 Phone: 586-0606  
 Fund type (MOF): Trust (Clearance) (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 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		286,071,192	141,419,357
Revenues		4,053,507,266	3,978,713,730
Expenditures		4,198,159,101	3,986,186,321
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		141,419,357	133,946,766
Encumbrances			
Unencumbered Cash Balance		141,419,357	133,946,766

**Report on Administratively Created Accounts and Funds**  
for Submittal to the 2021 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-889  
 Name of Fund: Temporary Deposits - Stadium Authority  
 Legal Authority: Administratively Created

Contact Name: Russell Uchida  
 Phone: 483-2753  
 Fund type (MOF): Trust (T)  
 Appropriation Acct. No.: T-XX-918-M

**Intended Purpose:**

This fund was established to temporarily hold scoreboard advertising receipts that will be subsequently distributed to the proper appropriation accounts.

**Current Program Activities/Allowable Expenses:**

Not applicable

Financial Data			
		FY 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		61,027	37,292
Revenues		0	0
Expenditures		23,735	37,292
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		37,292	0
Encumbrances			
Unencumbered Cash Balance		37,292	0

**Report on Administratively Created Accounts and Funds**  
for Submittal to the 2021 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-891  
 Name of Fund: Temporary Deposits-DAGS (E911)  
 Legal Authority Administratively Created

Contact Name: Courtney Tagupa  
 Phone: 808-391-7971  
 Fund type (MOF) Trust (Clearance) (T)  
 Appropriation Acct. No. T-XX-934-M

**Intended Purpose:**

Clearing account for pCard charges.

**Current Program Activities/Allowable Expenses:**

Not applicable

Financial Data			
		FY 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		11	11
Revenues		0	0
Expenditures		0	0
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		11	11
Encumbrances			
Unencumbered Cash Balance		11	11

**Report on Administratively Created Accounts and Funds**  
for Submittal to the 2021 Legislature

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

Contact Name: Dr. Adam Jansen  
 Phone: x60310  
 Fund type (MOF): Trust (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 contract with US Imaging to digitize Foreign Office and Executive records, 1790-1900

Financial Data			
		FY 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		437,576	388,498
Revenues		10,128	7,828
Expenditures		59,206	95,651
Transfers			
List each net transfer in/out/ or projection in/out; list each account number			
Net Total Transfers		0	0
Ending Cash Balance		388,498	300,675
Encumbrances		113,956	67,952
Unencumbered Cash Balance		274,542	232,723

**Report on Administratively Created Accounts and Funds**  
for Submittal to the 2021 Legislature

Department: Accounting and General Services  
 Prog ID(s): AGS-130  
 Name of Fund: Office of Technology Services  
 Legal Authority: Administratively Created

Contact Name: Catherina Pratt  
 Phone: 808-587-9755  
 Fund type (MOF): Trust (T)  
 Appropriation Acct. No.: T-XX-937-M

**Intended Purpose:**

To refine and implement a uniform chart of accounts in time for the DOE's Financial System Modernization initiative, and to be used as stepping stone towards a government-wide integrated FMS for the State of Hawaii.

**Current Program Activities/Allowable Expenses:**

Professional services for the completion of Uniform Charter of Accounts Project.

Financial Data			
		FY 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		49,869	0
Revenues			
Expenditures		49,869	
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 2021 Legislature

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

Contact Name: Bridget Sawai  
 Phone: (808) 586-0508  
 Fund type (MOF): Trust (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 2021	FY 2022
		(actual)	(actual)
Appropriation Ceiling			
Beginning Cash Balance		1,803	2,267
Revenues		464	
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 2021 Legislature

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

Contact Name: Gordon Wood  
 Phone: 586-0520  
 Fund type (MOF): Trust (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.

<b>Financial Data</b>			
		FY 2020	FY 2021
		(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