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DEPARTMENT OF BUDGET AND FINANCE
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ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

February 21, 2019

The Honorable Ronald D. Kouchi
President of the Senate
Thirtieth State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki
Speaker of the House of Representatives
Thirtieth State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear Senate President Kouchi and Speaker Saiki:

Pursuant to Section 37-52.5, HRS, this is to notify you of the various administratively established accounts and funds, which the Department of Budget and Finance assisted departments with, relating to recent disasters. Be apprised that notification was delayed due to the necessity to expedite the transfers of funds based on Governor's emergency proclamations.

In accordance with Section 93-16, HRS, the report may be viewed electronically on the following web page: [http://budget.hawaii.gov/budget/reports-to-the-legislature/departments-of-budget-finance/Notification to the Legislature \(administratively established accounts\)](http://budget.hawaii.gov/budget/reports-to-the-legislature/departments-of-budget-finance/Notification%20to%20the%20Legislature%20(administratively%20established%20accounts)).

Sincerely,

RODERICK K. BECKER
Director of Finance

Attachment

c: Mr. Sione Thompson, CSC Executive Director
B&F - ARO

REPORT TO THE LEGISLATURE

Pursuant to Section 37-52.5, Hawaii Revised Statutes

§37-52.5 Criteria for the establishment and continuance of administratively established accounts and funds. (a) The judiciary and any department or agency that administratively establishes any new account or fund, within thirty working days of its establishment, shall transmit a report to the legislature. The report to the legislature shall include:

- (1) The justification for the establishment of the account or fund; and
- (2) The sources of revenue for the fund.

(b) The judiciary and each department or agency, at least twenty days prior to the convening of each regular session, shall submit a report to the legislature. The report shall include:

- (1) A list of all administratively established accounts or funds; and
 - (2) All revenues, expenditures, encumbrances, and ending balances of each account or fund.
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A. Department: Budget and Finance (B&F)

Name of Newly Established Fund: Kilauea Lava Flow Disaster Relief, HI

1. Justification for the establishment of the account.

Governor issued an emergency proclamation on May 3, 2018, relating to the lava flow on the island of Hawai'i. B&F requested the establishment of a new appropriation symbol (G-18-353-O) to provide the mechanism to transfer savings from BUF721, Debt Service – State, and BUF725, Debt Service – DOE, to the County of Hawai'i (COH).

2. Source of revenue for the fund.

BUF721 savings and BUF725 savings.

B. Department: Defense

Name of Newly Established Fund: Major Disaster Fund

1. Justification for the establishment of the account.

Given recent disasters in the State occurring in calendar year 2018, on May 17, 2018, B&F, on behalf of the Department of Defense, requested the establishment of a new appropriation symbol (G-18-324-G) to assist in the recording of transactions relating to expenditures for major disasters.

2. Source of revenue for the fund.

Act 49, SLH 2018, Section 19, provides that of the general fund appropriation for Amelioration of Physical Disasters (DEF110), the sum of \$500,000 or so much thereof as may be necessary for fiscal year 2017-2018, shall be expended for relief from major disasters pursuant to section 127-11¹, HRS, provided that any funds not expended for this purpose shall lapse to the general fund.

C. Department: Charter Schools

Name of Newly Established Fund: CS – Kilauea Lava Flow Relief, HI

1. Justification for the establishment of the account.

Governor issued an emergency proclamation on May 3, 2018, relating to the lava flow on the island of Hawai'i. B&F requested the establishment of a new appropriation symbol (G-18-336-E), on behalf of Charter Schools, to provide the mechanism to transfer savings from BUF745, Retirement Benefits – DOE, to the Hawaii State Public Charter School Commission to assist three public charter schools.

2. Source of revenue for the fund.

BUF745 savings.

¹ Section is repealed.