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HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND  
OFFICE OF THE PUBLIC DEFENDER  
PUBLIC UTILITIES COMMISSION

**STATE OF HAWAII**  
**DEPARTMENT OF BUDGET AND FINANCE**  
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ADMINISTRATIVE AND RESEARCH OFFICE  
BUDGET, PROGRAM PLANNING AND  
MANAGEMENT DIVISION  
FINANCIAL ADMINISTRATION DIVISION

September 8, 2005

FINANCE MEMORANDUM

MEMO NO. 05-10

**TO:** All Department Heads

**FROM:** Georgina K. Kawamura  
Director of Finance

**SUBJECT:** Report on Non-General Fund Information

In accordance with Section 37-47, HRS, the Department of Budget and Finance is compiling a report on all non-general fund accounts for submittal to the 2006 Legislature.

Please complete the attached form (Form 37-47) concerning non-general funds. Make copies of the form and use additional sheets if necessary. The electronic version of the form is available for download at:  
<http://www.hawaii.gov/budget/bppmforms.htm#nongeneralfund>.

Your response should be submitted by December 1, 2005, to the following address:

Mr. Neal Miyahira, Administrator  
Budget, Program Planning and Management Division  
Department of Budget and Finance  
250 S. Hotel Street, Room 301  
Honolulu, Hawaii 96813

Please submit **four paper copies and a diskette with the electronic copy** (PDF, Microsoft Word or Excel formats) of all completed forms. The electronic copy can also be e-mailed to [shirl.e.fujihara@hawaii.gov](mailto:shirl.e.fujihara@hawaii.gov).

Please have your staff contact Mr. Neal Miyahira, Administrator of the Budget, Program Planning and Management Division, at 586-1530 if there are any questions. Thank you for your cooperation with this request.

Attachment

