



**STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING  
AND GENERAL SERVICES  
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LAIE TESTIMONY

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OF  
RUSS K. SAITO, COMPTROLLER  
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES  
TO THE  
HOUSE COMMITTEE  
ON  
TOURISM, CULTURE & INTERNATIONAL AFFAIRS  
ON  
February 7, 2009

H.B. 1224

RELATING TO THE WORKS OF ART SPECIAL FUND

Chair Manahan and members of the Committee, thank you for the opportunity to testify on H.B. 1224.

The Department of Accounting and General Services (DAGS) supports the intent of this bill which would suspend, until 6/30/11, the transfer of one per cent of capital improvement project (CIP) building appropriations to the Works of Art Special Fund, and transfer the unencumbered moneys in the works of art special fund for expenditure on CIP projects.

DAGS believes that this bill's intent is to suspend the acquisition of art to free-up moneys for CIP projects, and would like to point out that the Works of Art Special Fund is also used to pay salaries and personnel expenses for State Foundation on Culture and the Arts (SFCA) employees. Thus, DAGS suggests that if this bill is advanced and the legislature would like to retain the SFCA employees whose salaries and expenses are

paid by the Works of Art Special Fund, a new source of funding would need to be determined for that purpose.

Thank you for the opportunity to testify on this matter.