
A BILL FOR AN ACT

RELATING TO NON-GENERAL FUNDS.

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

1 SECTION 1. The purpose of this Act is to conduct regular
2 reviews of all special funds and provide for the automatic
3 repeal of all non-general funds recommended for repeal by the
4 State auditor.

5 SECTION 2. Section 23-12, Hawaii Revised Statutes, is
6 amended to read as follows:

7 "**§23-12 Review of special, revolving, and trust funds.**

8 (a) The office of the state auditor shall report to the
9 legislature, not later than twenty days prior to [at] each
10 regular session, a review of special, revolving, and trust funds
11 established to provide services rendered by any state department
12 or establishment to other state departments or establishments or
13 to any political subdivision of the State. The review shall
14 include but not be limited to:

15 (1) An evaluation of the original intent and purpose of
16 each fund, both as expressed by the legislature and as
17 understood by the expending agency;



- 1 (2) The degree to which each fund achieves the stated and
2 claimed purposes;
- 3 (3) An evaluation of performance standards established by
4 the agency; and
- 5 (4) A summary statement reflecting total fund transactions
6 in the preceding five fiscal years, including the fund
7 balance at the beginning of each fiscal year, total
8 deposits and withdrawals, amount of interest earned,
9 total expenditures made from the fund, and the ending
10 fund balance for each fiscal year.
- 11 (b) Each special, revolving, and trust fund shall be
12 reviewed every five years as follows:
- 13 (1) Beginning 1994 and every five years thereafter, the
14 auditor shall submit a review of the special,
15 revolving, and trust funds of the department of
16 accounting and general services; the department of
17 agriculture; the department of budget and finance; and
18 the department of land and natural resources;
- 19 (2) Beginning 1995 and every five years thereafter, the
20 auditor shall submit a review of the special,
21 revolving, and trust funds of the department of the
22 attorney general; the department of business, economic



1 development, and tourism; and the University of Hawaii
2 system;

3 (3) Beginning 1996 and every five years thereafter, the
4 auditor shall submit a review of the special,
5 revolving, and trust funds within the judiciary and of
6 the department of commerce and consumer affairs; the
7 department of Hawaiian home lands; the department of
8 health; and the department of human services;

9 (4) Beginning 1997 and every five years thereafter, the
10 auditor shall submit a review of the special,
11 revolving, and trust funds of the office of the
12 governor; the office of Hawaiian affairs; and the
13 department of education; and

14 (5) Beginning 1998 and every five years thereafter, the
15 auditor shall submit a review of the special,
16 revolving, and trust funds of the department of labor
17 and industrial relations; the department of taxation;
18 the department of human resources development; the
19 department of public safety; and all other moneys
20 expended in accordance with section 37-40.

21 (c) If the auditor makes a recommendation for the repeal
22 or closure of special, revolving, or trust funds, the



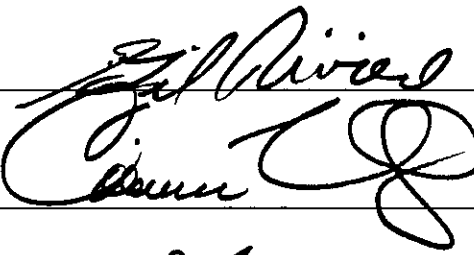

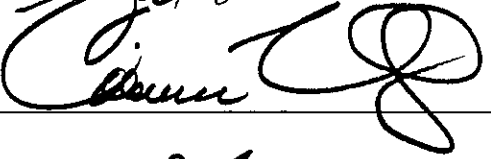
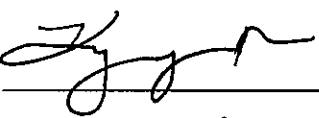

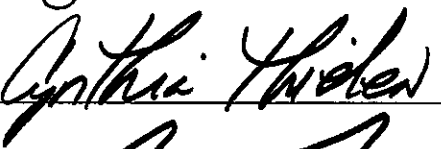

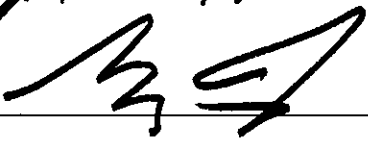
1 fund shall be terminated not later than 180 days
 2 following the recommendation. The director of finance
 3 shall transfer to the general fund any unencumbered
 4 balance remaining in the terminated fund."

5 SECTION 3. Statutory material to be repealed is bracketed
 6 and stricken. New statutory material is underscored.

7 SECTION 4. This Act shall take effect upon its approval.

8

INTRODUCED BY:

JAN 20 2012



H.B. NO. 2211

Report Title:

Non-general Funds; Auditor

Description:

Requires a review of special funds. Provides for the automatic repeal of all non-general funds that are recommended for termination by the auditor.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

