



**TESTIMONY OF MARION M. HIGA, STATE AUDITOR,  
ON SENATE BILL NO. 2169 RELATING TO FUNDS**

**Committee on Ways and Means**

**February 29, 2012**

Chair Ige and Members of the Committee:

Thank you for this opportunity to testify on Senate Bill No. 2169. Our office had requested this bill to address recommendations that might result from our "Study Regarding the Transfer of Non-General Funds to the General Fund." The report is still being prepared in response to House Concurrent Resolution No. 166 of the 2011 Regular Session, so we ask that the bill be deferred.

House Concurrent Resolution No. 166 asked us to identify non-general funds that can be transferred to the general fund as well as to propose legislation to implement any recommended transfers. Like so many of our projects, this subject was not as simple as originally appeared. We hesitate to recommend movement of this bill without giving the Legislature the opportunity to review the discussion in an issued report.

Therefore, we ask that this measure be deferred. I would be pleased to answer any questions you may have.