



**TESTIMONY OF JAN K. YAMANE, ACTING STATE AUDITOR,
ON SENATE BILL NO. 2551
RELATING TO NON-GENERAL FUNDS**

Senate Committee on Judiciary and Labor

February 24, 2016

Chair Keith-Agaran and Members of the Committee:

Thank you for the opportunity to testify in support of this bill. SB 2551 would require the Judiciary to submit information on all non-general funds it manages.

In 2015, we reviewed the non-general funds of the Judiciary (Report No. 15-16) and concluded that the Judiciary submits annual reports of special and revolving funds, but does not submit such reports for all statutorily and administratively created trust funds and trust accounts because the Judiciary is specifically exempt under Section 37-52.5, HRS. However, we noted that annual reporting of each non-general fund account is the primary means through which legislative money committees can track the Judiciary's non-general funds, thus underscoring the importance of this reporting function.

Thank you again for the opportunity to testify in support of SB 2551.



The Judiciary, State of Hawaii

Testimony to the Senate Committee on Ways and Means

Senator Jill N. Tokuda, Chair

Senator Donovan M. Dela Crus, Vice Chair

Wednesday, February 24, 2016, 1:00 p.m.

State Capitol, Conference Room 211

by

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WRITTEN TESTIMONY ONLY

Bill No. and Title: Senate Bill No. 2551, Relating to Non-General Funds.

Purpose: Requires the Judiciary to submit an annual report to the Legislature on the Judiciary's management of non-general funds.

Judiciary's Position:

The Judiciary supports the intent of Senate Bill No. 2551 that requires the Judiciary to follow the same reporting requirements as the Executive Branch departments in the reporting of non-general funds to the Legislature.

Thank you for the opportunity to testify on this bill.