
A BILL FOR AN ACT

RELATING TO TRACKING OF STATE BUDGET EXPENDITURES.

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

1 SECTION 1. The purpose of this Act is to require every
2 state department to provide semiannual accounting reports, to
3 require the assessment of these reports for propriety, and to
4 require that these reports and assessments be transferred to the
5 governor and the legislature for review.

6 SECTION 2. Chapter 40, Hawaii Revised Statutes, is amended
7 by adding a new section to be appropriately designated and to
8 read as follows:

9 "§40- State department accounting reports. (a) Every
10 state department, as established by section 26-4, shall furnish
11 the department of accounting and general services with
12 semiannual accounting reports. These reports shall present the
13 accounting for the department's operating budget separately from
14 the accounting for the department's capital improvement projects
15 budget. A justification for each expenditure, which shall be in
16 the form of a receipt whenever possible, shall be included with
17 the report. The comptroller shall mandate uniform form and



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1 content requirements for these reports, provided that the
 2 reports reflect funding sources and amounts, budgeted expenses,
 3 expenditures made, balances remaining, costs incurred but not
 4 yet expended, and cash on hand values.

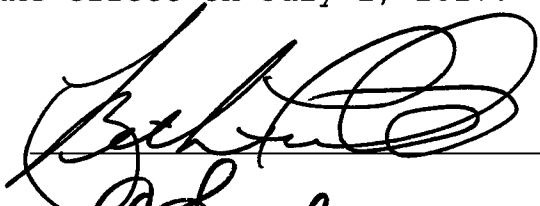
5 (b) Upon receipt of the semiannual accounting reports, the
 6 department of accounting and general services shall provide the
 7 department of budget and finance a copy of each report. The
 8 department of budget and finance shall review each report to
 9 assess whether state funds are being used in conformity with the
 10 policy decisions and budget determinations of the governor and
 11 the legislature. After completing the assessments, the
 12 department of budget and finance shall transfer the reports and
 13 the department's findings to the governor and the legislature
 14 for review."

15 SECTION 3. New statutory material is underscored.

16 SECTION 4. This Act shall take effect on July 1, 2017.

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INTRODUCED BY:



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Report Title:

State department accounting reports

Description:

Creating guidelines to provide for uniform accounting reports from state departments, the assessment of these reports for propriety, and review of these reports and assessments by the governor and the legislature.

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

