
A BILL FOR AN ACT

RELATING TO THE VARIANCE REPORT.

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

1 SECTION 1. The legislature finds that the variance report
2 submitted annually by the governor to the legislature generally
3 includes only a summary of budgeted appropriations and actual
4 expenditures. The legislature also finds that consideration
5 should be given to whether including additional information in
6 the variance report would help the legislature better monitor
7 the actual budgetary performances of the departments.

8 The legislature, however, recognizes that state resources
9 would need to be committed to collecting, preparing, and
10 reporting the additional information. The legislature finds
11 that consideration should be given to whether the benefit gained
12 by the additional budgetary information outweighs the possible
13 negative impacts of diverting state resources from other duties.

14 The purpose of this Act is to require the governor to
15 submit to the legislature before the regular session of 2019:

16 (1) Summarized comparisons by executive department of the
17 following:



1 (A) Total budgeted and actual expenditures for fiscal
2 year 2017-2018 and total budgeted and estimated
3 expenditures for fiscal year 2018-2019;

4 (B) The position ceiling and positions filled for
5 fiscal year 2017-2018 and position ceiling and
6 positions estimated to be filled for fiscal year
7 2018-2019; and

8 (2) A recommendation on whether similar information should
9 be included in future variance reports.

10 SECTION 2. For the purpose of this Act:

11 "Cost elements", "means of financing", "operating costs",
12 "permanent position", "position ceiling", and "temporary
13 position" have the same meanings as in section 37-62, Hawaii
14 Revised Statutes.

15 "Variance report" means the variance report required by
16 section 37-75, Hawaii Revised Statutes.

17 SECTION 3. (a) The governor shall submit to the
18 legislature the information specified under section 4 with the
19 variance report submitted to the legislature before the regular
20 session of 2019. The governor may include the information in



1 the variance report or a document separate from the variance
2 report.

3 (b) The governor, after consultation with the director of
4 finance, shall submit to the legislature a recommendation on
5 whether information similar to that required by this Act should
6 be included in future variance reports. The recommendation
7 shall be submitted in the same document in which the information
8 under subsection (a) is submitted.

9 SECTION 4. The information required to be submitted by the
10 governor shall be the following for each executive department:

11 (1) A summary comparing by the operating cost category:

12 (A) The total budgeted expenditure and total actual
13 expenditure for fiscal year 2017-2018 and total
14 budgeted expenditure and total estimated
15 expenditure for fiscal year 2018-2019; provided
16 that the expenditure amounts shall be shown to
17 the nearest thousand dollars. The comparison
18 shall include breakdowns by cost elements and
19 means of financing for the cost elements; and

20 (B) The position ceiling and actual number of
21 permanent and temporary positions filled in



1 fiscal year 2017-2018 and the position ceiling
2 and estimated number of permanent and temporary
3 positions to be filled in fiscal year 2018-2019.
4 The comparison shall include breakdowns by means
5 of financing for the positions.

6 SECTION 5. This Act shall take effect on July 1, 2018.



Report Title:

B&F; Variance Report; Expenditures; Position Counts

Description:

Requires the Governor to submit summarized comparisons by department of the following for fiscal year 2017-2018 and fiscal year 2018-2019: (1) budgeted and actual/estimated expenditures for operating costs, with breakdowns by cost elements and means of financing; and (2) the position ceiling and number of positions filled or estimated to be filled. Requires this information to be submitted with the variance report for 2019, with a recommendation of whether similar information should be required in future variance reports. (CD1)

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