
A BILL FOR AN ACT

RELATING TO BUDGET-RELATED REPORTS.

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

1 SECTION 1. Section 37-75, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "**§37-75 Variance report.** Not fewer than thirty days prior
4 to the convening of each regular session [~~of the legislature~~],
5 the governor shall submit to the legislature and to each member
6 thereof a report on program performance for the last completed
7 fiscal year and the fiscal year in progress. In format, the
8 report generally shall follow the fiscal requirements portion of
9 the executive budget or budgets. The report shall include:

10 (1) At the lowest level of the program structure, for each
11 program contained in the budget finally approved by
12 the legislature for the last completed fiscal year and
13 the fiscal year in progress:

14 (A) A comparison, by the operating and research and
15 development cost categories, of the budgeted
16 expenditures and the actual expenditures for the
17 last completed fiscal year and the budgeted



1 expenditures and the estimated expenditures for
2 the fiscal year in progress;

3 (B) A comparison, for the operating and research and
4 development cost categories, of the budgeted
5 expenditures and position ceiling and the actual
6 expenditures and positions filled in the last
7 completed fiscal year and a comparison of the
8 budgeted expenditures and the position ceiling
9 for the fiscal year in progress and the actual
10 expenditures and number of positions filled in
11 the first three months of the fiscal year in
12 progress and the estimated expenditures and
13 number of positions expected to be filled in the
14 remaining months of the fiscal year in progress;

15 (C) The program size indicators and a comparison of
16 the program size anticipated and the size
17 actually realized in the last completed fiscal
18 year and the program size anticipated and the
19 size estimated for the fiscal year in progress;
20 provided that the governor shall ensure that each
21 program size indicator used herein accurately



1 reflects the current responsibilities of the
2 applicable program, addresses the current and
3 future needs of the State, and aligns with the
4 information submitted pursuant to sections 37-71
5 and 37-72 by reviewing and updating the most
6 recently used program size indicators, as
7 necessary;

8 (D) The effectiveness measures and a comparison of
9 the level of effectiveness anticipated and the
10 level actually attained in the last completed
11 fiscal year and the level of effectiveness
12 anticipated and the level estimated for the
13 fiscal year in progress; provided that the
14 governor shall ensure that each effectiveness
15 measure used herein accurately reflects the
16 current responsibilities of the applicable
17 program, addresses the current and future needs
18 of the State, and aligns with the information
19 submitted pursuant to sections 37-71 and 37-72 by
20 reviewing and updating the most recently used
21 effectiveness measures, as necessary; and



1 (E) A narrative explanation of the significant
2 differences for the last completed fiscal year in
3 each of the comparisons made in subparagraphs
4 (A), (B), (C), and (D), including an explanation
5 of the basis upon which the original estimates
6 were made and the reasons why the estimates
7 proved accurate or inaccurate, and a statement of
8 what the actual experience portends for the
9 future of the program in terms of costs, size,
10 and effectiveness;

11 provided that expenditure amounts in the comparisons
12 shall be shown to the nearest thousand dollars;

13 (2) Appropriate summaries at each level of the state
14 program structure for each major grouping of programs
15 encompassed therein, showing:

16 (A) A comparison of the total budgeted expenditure
17 and the total actual expenditure for the last
18 completed fiscal year and the total budgeted
19 expenditure and the total estimated expenditure
20 for the fiscal year in progress; provided that



1 the expenditure amounts shall be shown to the
2 nearest thousand dollars;

3 (B) The effectiveness measures and a comparison of
4 the level of effectiveness anticipated and the
5 level actually attained in the last completed
6 fiscal year and the level of effectiveness
7 anticipated and the level estimated for the
8 fiscal year in progress; and

9 (C) A narrative explanation summarizing the major
10 reasons for the differences in the comparisons
11 made for the last completed fiscal year in
12 subparagraphs (A) and (B); and

13 (3) A narrative explanation of the significant variations
14 in capital improvement costs; provided that capital
15 improvement project variances shall be referenced to
16 the six-year program and financial plan, which shall
17 contain the information specified in
18 section 37-69(d) (1) (K)."

19 SECTION 2. Statutory material to be repealed is bracketed
20 and stricken. New statutory material is underscored.

21 SECTION 3. This Act shall take effect on July 1, 2112.



Report Title:

Governor; Budget-Related Reports; Variance Reports; Program Size Indicators; Effectiveness Measures; Reviews; Updates

Description:

Requires the Governor to ensure that the Governor's variance reports accurately reflect the current responsibilities of certain state programs, address the current and future needs of the State, and align with budget-related submittals. Takes effect 7/1/2112. (SD1)

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

