

ACT 34

A Bill for an Act Amending Sections 132-16 and 132-17 of the Revised Laws of Hawaii 1955 Relating to Special Fund Reimbursements to the State General Fund.

Be it Enacted by the Legislature of the State of Hawaii:

SECTION 1. Chapter 132, Revised Laws of Hawaii 1955, as amended, is hereby further amended in the following respects:

A. By amending Section 132-16 to read as follows:

"Section 132-16. Transfers from special funds to general fund. Except as hereinafter provided, and notwithstanding any provision of any other law to the contrary, there shall be deducted from time to time by the director of finance, for the purpose of defraying the prorated estimate of central service expenses of government in relation to all special funds, except the School Cafeteria Special Fund of the Department of Education, five per cent of all receipts of each such special fund, which deduction shall be transferred to the general fund of the State and become general realizations of the State. All officers of the State and other persons having power to allocate or disburse any such special funds are directed to cooperate with the director of finance in effecting such transfers."

B. By deleting Section 132-17 and substituting therefor the following section:

"Section 132-17. Special fund reimbursements for departmental administrative expenses. Each special fund, except the School Cafeteria Special Fund of the Department of Education, shall be responsible for its pro-rata share of the administrative expenses incurred by the department responsible for the operations supported by the special fund concerned. Administrative expenses shall include, but shall not be limited to, salaries, maintenance of buildings and grounds, utilities and general office expenses. The pro-rata share of each special fund shall be that proportion of the administrative expenses of the department, including those paid from all special funds administered by the department, which the expenditures of the special fund bear to the total expenditures of the department; provided, however, that in determining the amount to be charged to each special fund for its pro-rata share, credit shall be given for any administrative expenses paid from the special fund concerned and such other adjustments shall be made as may be necessary to achieve an equitable apportionment. The director of finance is hereby authorized to determine the amount to be charged to each special fund, and may cause such amounts to be transferred to the general fund as reimbursements."

SECTION 2. This Bill shall take effect upon its approval.

(Approved April 22, 1964.) **H.B. 407.**