

ACT 166

S.B. NO. 2551

A Bill for an Act Relating to Non-General Funds.

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

SECTION 1. The legislature finds that the judiciary should report to the legislature on all non-general funds managed by the judiciary, including administratively established accounts and funds. The legislature finds it is necessary to be informed of the total fiscal situation of the State to make sound budgetary decisions. However, the auditor's report no. 15-16, "Review of Special Funds, Revolving Funds, Trust Funds, and Trust Accounts of the Judiciary", reported that "[a]ccording to [j]udiciary personnel, sections 37-47(9), (10), and (11), Hawaii Revised Statutes, do not apply to its special funds." As a result, the auditor found that several trust funds and accounts of the judiciary were not reported to the legislature.

The purpose of this Act is to impose the same non-general fund reporting requirements on the judiciary as that established for executive branch departments.

SECTION 2. Chapter 601, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

“§601- Reporting of non-general fund information. No later than twenty days prior to the convening of each regular session, the judiciary shall submit to the legislature a report for each non-general fund account, which shall include but not be limited to the following:

- (1) The name of the fund and a cite to the law authorizing the fund;
- (2) The intended purpose of the fund;
- (3) The current program activities which the fund supports;
- (4) The balance of the fund at the beginning of the current fiscal year;
- (5) The total amount of expenditures and other outlays from the fund account for the previous fiscal year;
- (6) The total amount of revenue deposited to the account for the previous fiscal year;
- (7) A detailed listing of all transfers from the fund;
- (8) The amount of moneys encumbered in the account as of the beginning of the fiscal year;
- (9) The amount of funds in the account which are required for the purposes of bond conveyance or other related bond obligations;
- (10) The amount of moneys in the account derived from bond proceeds; and
- (11) The amount of moneys of the fund held in certificates of deposit, escrow accounts, or other investments.”

SECTION 3. Section 37-52.5, Hawaii Revised Statutes, is amended to read as follows:

“§37-52.5 Criteria for the establishment and continuance of administratively established accounts and funds. (a) ~~Except for the~~ The judiciary^[,] and any department or agency that administratively establishes any new account or fund, within thirty working days of its establishment, shall transmit a report to the legislature. The report to the legislature shall include:

- (1) The justification for the establishment of the account or fund; and
- (2) The sources of revenue for the fund.

(b) ~~Except for the~~ The judiciary^[,] and each department or agency, at least twenty days prior to the convening of each regular session, shall submit a report to the legislature. The report shall include:

- (1) A list of all administratively established accounts or funds; and
- (2) All revenues, expenditures, encumbrances, and ending balances of each account or fund.”

SECTION 4. Statutory material to be repealed is bracketed and stricken. New statutory material is underscored.¹

SECTION 5. This Act shall take effect on July 1, 2016.

(Approved June 29, 2016.)

Note

1. Edited pursuant to HRS §23G-16.5.