

STATE OF HAWAII
Accounting Manual

Volume I

Part 300: Organization for Financial Administration

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SECTION 320: THE GOVERNOR

The budgeting function is in many respects the most significant one performed in the general area of financial administration. The financial requirements of the government's programs can perhaps always be expected to exceed available resources, and the Governor must therefore determine optimum alternatives as to the priorities to be recommended to the Legislature. Not only the substantial sums of public money involved, but also the broad social and economic implications of the government's programs weigh heavily in the decisions required of the Governor.

The budget document presented by the Governor to the Legislature ordinarily identifies recommendations for operating expenditures separately from recommendations for capital improvements expenditures, and the source of funds for each category is similarly specified. Those elements of the budget content, when the actual appropriations have been made by the Legislature and signed into law by the Governor, become the basic budgetary data entering into the State's accounting system.

In the execution of laws involving the Legislature's appropriations, the Governor continues his role in financial administration by managing the expenditure of appropriated funds. Direct approval of allotment of capital improvements is required of the Governor, and his policies establish the controls over other expenditures. In line with his over-all authority for administration of the State's financial affairs, the Governor is responsible and accountable for the manner in which the State's resources are managed subsequent to legislative authorization and direction.

July 1, 1969