

STATE OF HAWAII  
Accounting Manual

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Part 300: Organization for Financial Administration

Page 330.01

SECTION 330: THE LEGISLATURE

In connection with its basic law-making function, the Legislature has a role of primary importance in the State's financial administration. Except for the finance-related provisions of the Constitution of the State of Hawaii, the Legislature holds ultimate authority for the manner in which the State acquires its resources and for the manner in which those resources are applied to the objectives of the government.

Among the bills considered by the Legislature in its session are appropriation bills for regular government operations and for capital improvements, special appropriation bills that are considered separately, and continuous appropriation bills that, when enacted, become part of the permanent laws of the State. The Legislature also considers the revenue bills necessary to finance its appropriations.

Many bills come to the Legislature under recommendation of the Governor, whose role in the State's financial administration is discussed in the preceding Section of this Part. Those bills, as well as others, are generally referred to committees of each house of the Legislature for study. The Finance Committee of the House of Representatives, and the Ways and Means Committee of the Senate are the two committees most involved in the consideration of bills affecting finances.

Another source for study and review of legislation, both before and after a bill becomes law, is the Office of the Legislative Auditor. Through its performance of financial and management audits, the Legislature is provided independent judgments and evaluations that have become increasingly valuable to the Legislature's activities related to financial matters.