

NEW SECTION. Sec. 13. Sections 3 through 8 of this act shall expire December 30, 1984.

Passed the Senate March 7, 1984.

Passed the House March 6, 1984.

Approved by the Governor March 27, 1984.

Filed in Office of Secretary of State March 27, 1984.

CHAPTER 247

[Engrossed Senate Bill No. 4504]

COMPREHENSIVE BUDGETING, ACCOUNTING, AND REPORTING SYSTEM

AN ACT Relating to state budgeting and accounting; amending section 43.88.090, chapter 8, Laws of 1965 as last amended by section 4, chapter 270, Laws of 1981 and RCW 43.88.090; adding new sections to chapter 43.88 RCW; and repealing section 1, chapter 306; Laws of 1983 and RCW 43.17.220.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Sec. 1. There is added to chapter 43.88 RCW a new section to read as follows:

(1) The director shall devise and maintain a comprehensive budgeting, accounting, and reporting system in conformance with generally accepted accounting principles applicable to state governments.

(2) The director shall submit a budget document in conformance with generally accepted accounting principles applicable to state governments for the period commencing July 1, 1987, and all ensuing periods.

(3) Any changes affecting the comparability of agency or program information relating to expenditures, revenues, workload, performance, and personnel as a result of any changes resulting from subsection (2) of this section shall be clearly and completely explained in the text of the budget document, in a special appendix thereto, or in an alternative budget document.

NEW SECTION. Sec. 2. There is added to chapter 43.88 RCW a new section to read as follows:

The governor, through the director, shall prepare and publish within six months of the end of the fiscal year, as a matter of public record, an annual financial report that encompasses all funds and account groups of the state.

Sec. 3. Section 43.88.090, chapter 8, Laws of 1965 as last amended by section 4, chapter 270, Laws of 1981 and RCW 43.88.090 are each amended to read as follows:

(1) For purposes of developing budget proposals to the legislature, the governor shall have the power, and it shall be the governor's duty, to require from proper agency officials such detailed estimates and other information in such form and at such times as the governor shall direct. ~~((The estimates shall include statements or tables which indicate, by agency, the state funds~~

which are required for the receipt of federal matching revenues.) The estimates for the legislature and the judiciary shall be transmitted to the governor and shall be included in the budget(~~(- Estimates for the legislature and for the supreme court shall be included in the budget)~~) without revision. Copies of all such estimates shall be transmitted to the standing committees on ways and means of the house and senate at the same time as they are filed with the governor and the office of financial management.

(2) Estimates from each agency shall include goals and objectives for each program administered by the agency. The goals and objectives shall, whenever possible, be stated in terms of objective measurable results. The estimates shall include statements or tables which indicate, by agency, the state funds which are required for the receipt of federal matching revenues. The estimates shall be revised as necessary to reflect legislative enactments and adopted appropriations and shall be included with the initial biennial allotment submitted under RCW 43.88.110.

(3) Each agency shall submit to the office of financial management a report by September 15 of each odd-numbered year on its performance toward the goals and objectives established for the previous fiscal biennium and the goals and objectives established for the current fiscal biennium. Copies of the reports shall be transmitted by the office of financial management to the standing committees on ways and means of the house of representatives and senate and the legislative budget committee by December 31 of each odd-numbered year.

(4) In the year of the gubernatorial election, the governor shall invite the governor-elect or the governor-elect's designee to attend all hearings provided in RCW 43.88.100; and the governor shall furnish the governor-elect or the governor-elect's designee with such information as will enable the governor-elect or the governor-elect's designee to gain an understanding of the state's budget requirements. The governor-elect or the governor-elect's designee may ask such questions during the hearings and require such information as the governor-elect or the governor-elect's designee deems necessary and may make recommendations in connection with any item of the budget which, with the governor-elect's reasons therefor, shall be presented to the legislature in writing with the budget document. Copies of all such estimates and other required information shall also be submitted to the standing committees on ways and means of the house and senate.

NEW SECTION. Sec. 4. Section 1, chapter 306, Laws of 1983 and RCW 43.17.220 are each repealed.

Passed the Senate March 7, 1984.

Passed the House March 6, 1984.

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