

# ALASKA STATE LEGISLATURE

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## Finance Committee

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- Chair, Military and Veterans Affairs Subcommittee
- Public Safety Subcommittee

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## SENATOR BILL WIELECHOWSKI

### Sectional Analysis

HCS CS SB 25 (Version O)

**Section 1** gives the act the short title "Alaska Online Checkbook Act."

**Section 2** provides legislative findings and intent:

- Subsection (a) states the intent of the act to allow Alaskans to identify and discover state revenues and expenditures.
- Subsection (b) establishes that the act shall be construed in favor of disclosure and transparency.
- Subsection (c) finds that a fair and open government requires that state revenue and expenditures be accounted for and easily accessible to the public at no cost.
- Subsection (d) establishes the intent for the state to create an Online Checkbook website that is user friendly, allows Alaskans to easily understand all state financial information, and allows Alaskans to view all state financial information in a centralized location.

**Section 3** requires that annual audited report of financial transactions the Department of Administration is required to file with the governor and the legislative auditor shall be available on the Online Checkbook website.

**Section 4** creates a new AS 37.05.215 establishing the Online Checkbook website:

- Subsection (a) requires the Department of Administration to develop, operate, and maintain the website at no costs and requires the following data be included:
  - Paragraph (1): unaudited state revenue for the previous month.
  - Paragraph (2): unaudited expenditures for the preceding month.
  - Paragraph (3): estimated balances of the Statutory Budget Reserve, the Constitutional Budget Reserve, and the Permanent Fund Earning Reserve Account for the preceding month.
  - Paragraph (4): the amount of royalties deposited into the Permanent Fund for the preceding fiscal year.
  - Paragraph (5): state revenue and expenditures for the preceding fiscal year.
  - Paragraph (6): total assets versus liabilities at the end of the fiscal year.
  - Paragraph (7) data by agency for the preceding 10 years on the number of employees, contractors, long term debt, general fund expenditures, and general fund payroll.
- Subsection (b) requires the data in paragraphs (a)(1)-(3) be updated monthly and paragraphs (a)(4)-(7) be updated annually, and that to the extent practicable this data shall be sorted by agency,

accounting code, recipient, purpose, amount and date. This subsection further requires this data be maintained on the Online Checkbook website for at least 10 years.

- Subsection (c) requires the Online Checkbook website to contain the following:
  - Paragraph (1): reference material to assist in understanding the data, including a description of accounting codes.
  - Paragraph (2): a feature making the site searchable by keyword and recipient and information about procurement contracts and independent contractors.
  - Paragraph (3) a link to the legislative audit division website.
- Subsection (d) requires that agencies that do not use the central accounting system provide data to the Department of Administration and the University of Alaska to provide an audited statement of revenues and expenditures annually.
- Subsection (e) requires the Online Checkbook website to include data from the legislature and judiciary that is available from the central accounting system.
- Subsection (f) clarifies that information that is confidential by law is not disclosed, but that aggregated information shall be provided if it protects confidentiality.
- Subsection (g) provides definitions of “expenditure,” “searchable Internet website,” and “state agency.”

**Section 5** requires the Online Checkbook website be online by October 1, 2023.

**Section 6** clarifies that the Online Checkbook does not need to include monthly data on number of employees and independent contractors from before the website is launched.

**Section 7** contains transitional provisions:

- Subsection (a) requires the when the Online Checkbook website is launched it contain information from the previous fiscal year and that beginning October 1, 2024, data be update monthly and annually as provided in Section 4.
- Subsection (b) requires that the Department of Administration continue to update the current Alaska Checkbook Online website until the new site is online.