



LAWS OF ALASKA

2022

Source

HCS CSSB 25(STA)

Chapter No.

AN ACT

Relating to the establishment and maintenance of an Internet website providing information on state government financial transactions and specifying the information to be made available on the website; and relating to the Alaska Checkbook Online Internet website.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

THE ACT FOLLOWS ON PAGE 1

AN ACT

1 Relating to the establishment and maintenance of an Internet website providing information
2 on state government financial transactions and specifying the information to be made
3 available on the website; and relating to the Alaska Checkbook Online Internet website.

4

5 * **Section 1.** The uncodified law of the State of Alaska is amended by adding a new section
6 to read:

7 **SHORT TITLE.** This Act may be known as the Alaska Online Checkbook Act.

8 * **Sec. 2.** The uncodified law of the State of Alaska is amended by adding a new section to
9 read:

10 **LEGISLATIVE FINDINGS AND INTENT.** (a) The Alaska Online Checkbook Act is
11 intended to allow people of the state to identify and discover state revenue and expenditures.

12 (b) The Alaska Online Checkbook Act shall be construed in favor of disclosure and
13 transparency.

1 (c) A fair and open government requires that state revenue and expenditures be
2 accounted for and easily accessible to the public at no cost.

3 (d) The state should strive to create an Internet website that is user friendly, that
4 allows a member of the public to easily understand all state financial information, and that
5 allows a member of the public to view all state financial information in a centralized location.

6 * **Sec. 3.** AS 37.05.210(a) is amended to read:

7 (a) The Department of Administration shall

8 (1) file with the governor and with the legislative auditor before
9 December 16 a report of the financial transactions of the preceding fiscal year and of
10 the financial condition of the state as of the end of that year, prepared in accordance
11 with generally accepted accounting principles and audited by the legislative auditor in
12 accordance with generally accepted audit standards, with comments and
13 supplementary data that the Department of Administration considers necessary; this
14 report shall be printed for the information of the legislature and the public **and shall**
15 **be made available to the public on the Internet website established under**
16 **AS 37.05.215;**

17 (2) compile statistics necessary for the budget and other statistics
18 required by the governor;

19 (3) file a travel and compensation report with the legislature by
20 January 31 of each year containing detailed information for the previous calendar year
21 of the salaries, per diem, travel expenses, relocation expenses, and any additional
22 allowances for

23 (A) the governor, the lieutenant governor, and the chiefs of
24 staff of the governor and lieutenant governor;

25 (B) the president and vice-president of the University of Alaska
26 and the chancellors of the individual campuses of the university;

27 (C) the commissioners or other executive heads of the principal
28 departments in the executive branch of state government, and the deputy
29 commissioners and division directors in those departments; and

30 (D) the executive heads of public corporations created by law,
31 including the Alaska Railroad Corporation.

1 * **Sec. 4.** AS 37.05 is amended by adding a new section to article 2 to read:

2 **Sec. 37.05.215. State financial transactions Internet website.** (a) The
3 Department of Administration shall develop, operate, and maintain a searchable
4 Internet website that is accessible to the public at no cost and that provides financial
5 information available from the central accounting system or the annual financial report
6 prepared and filed under AS 37.05.210(a)(1), describing

7 (1) unaudited state revenue for the preceding month, including

8 (A) a receipt or deposit by a state agency into a fund or account
9 established within the state treasury;

10 (B) proceeds from taxes received, categorized by source type,
11 including a compulsory contribution imposed by the state for the purpose of
12 financing services;

13 (C) state agency earnings, including amounts collected for sales
14 or services, licenses or permits issued, or otherwise received by a state agency
15 under the agency's regulations;

16 (D) revenue received for the use of state money or property,
17 including interest and lease payments;

18 (E) gifts, donations, and federal receipts; and

19 (F) other revenue;

20 (2) unaudited expenditures for the preceding month, including

21 (A) the name and location of any person to whom payment was
22 made;

23 (B) the amount of the expenditure disbursed;

24 (C) the type of transaction, by account code, including the
25 purpose of the expenditure;

26 (D) other information specified by the Department of
27 Administration;

28 (3) the estimated balances, for the preceding month, of the statutory
29 budget reserve fund (AS 37.05.540), the constitutional budget reserve fund (art. IX,
30 sec. 17, Constitution of the State of Alaska), and the permanent fund earnings reserve
31 account (AS 37.13.145);

1 (4) the amount deposited into the permanent fund under art. IX, sec 15,
2 Constitution of the State of Alaska for the preceding fiscal year;

3 (5) state revenue and expenditures, summarized for the preceding
4 fiscal year, as follows:

5 (A) general fund revenue sources;

6 (B) general fund expenditures categorized by function;

7 (C) general fund expenditures categorized by state agency;

8 (D) general fund expenditures categorized by account; and

9 (E) total general fund revenue versus expenditures;

10 (6) total assets versus liabilities at the end of the fiscal year; and

11 (7) for the preceding 10 years, by fiscal year, the following:

12 (A) the number of full-time, part-time, and temporary
13 employees employed by the state, by state agency;

14 (B) the number of independent contractors engaged by the
15 state, by state agency;

16 (C) the total long-term debt owed by the state, by state agency;

17 (D) total general fund expenditures; and

18 (E) total general fund payroll, by state agency.

19 (b) The Department of Administration shall update the information described
20 in (a)(1) - (3) of this section on the Internet website on a monthly basis and the
21 information described in (a)(4) - (7) of this section on an annual basis. To the extent
22 practicable, information on the website should be sorted by state agency, accounting
23 category, accounting code, recipient, purpose, amount, and date. The Department of
24 Administration shall maintain and store the information required by this section on the
25 website for at least 10 years.

26 (c) The Internet website described in (a) of this section must include

27 (1) at no cost to the public, reference materials to assist the public in
28 understanding the financial information provided on the website, including a
29 description of the accounting codes used by state agencies;

30 (2) a feature that

31 (A) allows users to search for information on the Internet

1 website by keyword and recipient;

2 (B) provides information related to state service procurement
3 contracts, including name, compensation, contract length, and contract type, on
4 a searchable Internet website and a link to the website; and

5 (C) provides information related to independent contractors
6 engaged by the state, by state agency, including name, compensation, contract
7 length, and contract type, on a searchable Internet website and a link to the
8 website; and

9 (3) a link to the Internet website of the legislative audit division.

10 (d) The Department of Revenue and other state agencies, including a state
11 agency that does not use the central accounting system, shall provide information to
12 the Department of Administration that is necessary to comply with the requirements of
13 this section, including a summary of indirect expenditures. The University of Alaska
14 shall annually provide an audited financial report and a statement of its revenues and
15 expenditures to the Department of Administration for inclusion on the Internet website
16 established under (a) of this section.

17 (e) The description required by (a) of this section must include information
18 that relates to the legislature and the judiciary if the information is available from the
19 central accounting system.

20 (f) Nothing in this section requires disclosure of information that is
21 confidential under state or federal law. However, the Department of Administration
22 shall provide aggregated or summarized information describing confidential revenue
23 and expenditures if the aggregated or summarized information continues to protect
24 confidentiality.

25 (g) In this section,

26 (1) "expenditure" means a payment from the state treasury that is
27 greater than \$1,000 and that is made as a grant, subgrant, contract, subcontract, loan,
28 lease, cooperative agreement, purchase order, task order, delivery order, or other form
29 of financial transaction; "expenditure" does not include the transfer of money between
30 state agencies, salary and wage payments to state employees, benefit payments to a
31 member or former member of a state retirement system as defined in AS 40.25.151(e),

1 payment of state or federal assistance to an individual, or payment of a permanent
2 fund dividend;

3 (2) "searchable Internet website" means an Internet website that allows
4 searching, extracting, compiling, and aggregating information from the data available
5 on the website;

6 (3) "state agency" means a department, office, agency, board,
7 commission, public corporation, or other organizational unit of or created under the
8 executive branch of the state government.

9 * **Sec. 5.** The uncodified law of the State of Alaska is amended by adding a new section to
10 read:

11 DELAYED AVAILABILITY. The Internet website established under AS 37.05.215,
12 added by sec. 4 of this Act, shall be available to the public on or before October 1, 2023.

13 * **Sec. 6.** The uncodified law of the State of Alaska is amended by adding a new section to
14 read:

15 APPLICABILITY. AS 37.05.215(a)(7)(A) and (B), added by sec. 4 of this Act, apply
16 only to employees employed by the state or contractors engaged by the state on and after the
17 date the Internet website established under AS 37.05.215, added by sec. 4 of this Act, is made
18 available to the public.

19 * **Sec. 7.** The uncodified law of the State of Alaska is amended by adding a new section to
20 read:

21 TRANSITIONAL PROVISIONS. (a) Except as provided in sec. 6 of this Act, the
22 initial Internet website established under AS 37.05.215, added by sec. 4 of this Act, must,
23 notwithstanding the requirements of AS 37.05.215(a), list information from the previous
24 fiscal year. Beginning on October 1, 2024, information on the website shall be updated
25 monthly or annually, as specified in AS 37.05.215(b).

26 (b) The Department of Administration shall continue to make the Alaska Checkbook
27 Online Internet website the department made available online in February 2021 available to
28 the public and continue to publish information from the statewide accounting system on the
29 website until the Internet website established under AS 37.05.215, added by sec. 4 of this Act,
30 is made available to the public.