## 2SHB 1795 - H AMD TO H AMD (H-2744.2/11) 755 By Representative Anderson

FAILED 05/09/2011

On page 11, after line 23, insert the following:

2

3 "NEW SECTION. Sec. 7. A new section is added to chapter 28B.15 4 RCW to read as follows:

Institutions of higher education shall utilize separate local accounts for each specific mandatory fee, and all moneys received as mandatory fees at any institution of higher education shall be deposited in individual, local accounts, each account containing only one particular mandatory fee and its related interest. For these purposes, the term "mandatory fee" shall mean any fee, other than tuition fees, charged to all students registering at the institution."

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Renumber the remaining sections consecutively and correct any internal references accordingly.

15 16

On page 23, after line 13, insert the following:

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"NEW SECTION. Sec. 12. Program categories, subcategories, and definitions used to report expenditures for the state's institutions of higher education to the state's accounting system, known as the agency financial reporting system, have not been updated or reviewed in thirty-five years. In contrast, program categories and definitions used to report expenditures to the institutions' annual financial statements and to the integrated postsecondary education data system, are updated frequently. The legislature intends to create current, comparable, expenditure data with categories and definitions that maintain financial integrity and accountability.

- NEW SECTION. Sec. 13. A new section is added to chapter 43.41 RCW 2 to read as follows:
- 3 (1) By June 30, 2013, the office of financial management shall
- 4 update agency financial reporting system program categories,
- 5 subcategories, and definitions for the institutions of higher
- 6 education. Thereafter, the office of financial management shall
- 7 review these categories, subcategories, and definitions at least every
- 8 three years and update them as necessary.
- 9 (2) The office of financial management shall review expenditure 10 reporting on a routine basis for consistency among the six public
- 11 four-year institutions of higher education."

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Renumber the remaining sections consecutively and correct any 14 internal references accordingly.

EFFECT: Requires all institutions of higher education to utilize separate local accounts for each specific and separate mandatory fee. Finds that categories, subcategories, and definitions used to report expenditures for the state's institutions of higher education have not been reviewed or updated in 35 years. Requires OFM to update these by June 30, 2013, review them every three years thereafter, and update as necessary. Requires OFM to review expenditure reporting on a routine basis for consistency among the six institutions.

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