

House Bill 423

By: Representatives Caldwell of the 20th, Pezold of the 133rd, Turner of the 21st, Brockway of the 102nd, Spencer of the 180th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 45-12-75 of the Official Code of Georgia Annotated, relating to the
2 contents and form of the budget report, so as to require that the budget report contain the
3 constitutional authorization for each line item contained in the report; to provide for related
4 matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 45-12-75 of the Official Code of Georgia Annotated, relating to the contents
8 and form of the budget report, is amended by revising paragraph (5) as follows:

9 "(5) Detailed comparative statements of expenditures and requests for appropriations by
10 funds, budget units, and budget classes, showing the expenditures for each of the two
11 fiscal years last concluded, the budget of the current year, and the Governor's
12 recommendations for appropriations for each budget unit for the next fiscal year. For
13 each line item proposed expenditure, there shall be a citation to the state constitutional
14 authority for such proposed expenditure. Following the lists of actual and proposed
15 expenditures of each budget unit there shall be a brief explanation of the functions of the
16 unit and comments on its policies and plans and on any considerable differences among
17 the amounts expended and the amounts recommended, with such descriptive,
18 quantitative, comparative, and other data as to work done, unit costs, and like information
19 as is considered necessary or desirable. In connection with each budget class of capital
20 outlays involving construction projects to be completed in two or more fiscal years, there
21 shall be shown the total estimated cost of each such project and the amount thereof
22 recommended to be appropriated and expended in each ensuing fiscal year until
23 completion of the project. Capital outlay needs shall be projected for a period that is
24 consistent with each organization's approved strategic plan as summarized in the budget;".

25 **SECTION 2.**

26 This Act shall become effective on July 1, 2015.

27 **SECTION 3.**

28 All laws and parts of laws in conflict with this Act are repealed.