

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

SENATE BILL 343

By: Senator K. Hammer
By: Representative Womack

For An Act To Be Entitled

AN ACT TO REPEAL THE LAW CONCERNING A WRITTEN REPORT
ON COSTS SAVINGS BY CABINET-LEVEL DEPARTMENTS; AND
FOR OTHER PURPOSES.

Subtitle

TO REPEAL THE LAW CONCERNING A WRITTEN
REPORT ON COSTS SAVINGS BY CABINET-LEVEL
DEPARTMENTS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 25-43-112 is repealed.

~~25-43-112. Identification of cost savings—Written report—
Definitions.~~

~~(a) As used in this section:~~

~~(1) “Appropriation classifications” means the appropriation
classifications and subclassifications under §§ 19-4-520—19-4-525;~~

~~(2) “Cash expenditure” means an expenditure made from the
governmental income of a cabinet-level department held by the Treasurer of
State or a financial institution, regardless of the classification of the
governmental income under § 19-6-108; and~~

~~(3) “Cost savings” means any reduction in cash expenditures in a
fiscal year as compared to cash expenditures in the immediately preceding
fiscal year.~~

~~(b)(1) No later than August 1 of each year, a cabinet-level department
shall submit a written report to the following:~~



~~(A) The Governor;~~

~~(B) The Secretary of the Department of Transformation and Shared Services; and~~

~~(C) Arkansas Legislative Audit.~~

~~(2) The written report under subdivision (b)(1) of this section shall be prepared in a format approved by the Legislative Joint Auditing Committee and include the following items:~~

~~(A) Cash expenditures for the fiscal year just ended, categorized by appropriation classifications;~~

~~(B) Cash expenditures for the fiscal year immediately prior to the fiscal year just ended, categorized by appropriation classifications;~~

~~(C) The calculated difference between cash expenditures for the fiscal year just ended and the fiscal year immediately prior to the fiscal year just ended, categorized by appropriation classifications;~~

~~(D) A specific itemization of cost savings; and~~

~~(E) For each cost savings itemized in the report, an identification and explanation of the cause of the cost savings, specifying whether the cost savings results from the implementation of this chapter or another cause.~~

~~(3) A cabinet level department shall retain documentation for the cost savings itemized in its written report that is sufficient to permit an audit or review by Arkansas Legislative Audit.~~

~~(c) Arkansas Legislative Audit shall:~~

~~(1) Review each written report under subsection (b) of this section;~~

~~(2) Conduct any procedures deemed necessary to verify the contents of each written report; and~~

~~(3) Submit a written report of its review to:~~

~~(A) The Legislative Joint Auditing Committee;~~

~~(B) The cochairs of the Legislative Council or, if the General Assembly is in regular, fiscal, or extraordinary session, the cochairs of the Joint Budget Committee;~~

~~(C) The Governor; and~~

~~(D) The secretary.~~

APPROVED: 3/16/23

