



UNIVERSITY OF HAWAII SYSTEM

Legislative Testimony

LATE

Testimony Presented Before the
Senate Committee on Ways and Means
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by
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SB 104 – RELATING TO BUDGETING

Chair Tokuda, Vice Chair Kouchi, and members of the Ways and Means committee:

Thank you for this opportunity to testify. The University of Hawai'i (UH) supports the intent and objective of SB104, Relating to Budgeting. This measure would require the inclusion of efficiency measures in the budget documents.

As a matter of best practices in budgeting, cost-benefit metrics like efficiency measures help to ensure that planned investment of funds are thoroughly considered against the anticipated outcomes. From an operating standpoint, identifying efficiency measures can also communicate realistic expectations for service levels to the Legislature. It is important to remember that efficiency should be just one of several metrics by which budgets and performance are measured. Effectiveness and appropriateness are other factors that should be considered in any budgeting process.

We look forward to continuing this discussion throughout the legislative session.

Thank you for your time and consideration.