

**UNIVERSITY OF HAWAI'I SYSTEM** 

Legislative Testimony

Testimony Presented Before the Senate Committee on Ways and Means February 24, 2022 at 10:00 a.m. by Kalbert K. Young Vice President for Budget and Finance/Chief Financial Officer University of Hawai'i System

## SB 91 SD2 - RELATING TO THE UNIVERSITY OF HAWAII

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee:

Thank you for the opportunity to present testimony today. The University of Hawai'i (UH) makes note on Senate Bill No. 91, Senate Draft 2, Relating to the University of Hawai'i, as a bill that specifically and explicitly singles out the UH. This bill would require the special funds of the UH and the Hawai'i Cancer Research Special Fund to submit annual detailed reports to the Legislature uniquely and different from all other departments and non-general funds.

While UH continues to advance transparency and accountability with reporting its activities to the Legislature and the general public, the reporting requirements contemplated in this measure are unprecedented and unnecessary. All state departments, including UH, submit annual reports to the Legislature regarding their special funds, pursuant to Chapter 37-47, Hawai'i Revised Statutes (HRS). The reports include the following information: appropriation ceiling, beginning cash balance, revenues, expenditures, transfers, ending cash balance, encumbrances and unencumbered cash balance. However, no other state department is required by statute to submit reports beyond the requirements in Chapter 37-47, HRS, and this measure appears to single out UH by adding unique reporting responsibilities even though these funds operate similarly to others in state government.

Thank you for this opportunity to testify.