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07 03 04  
UOH 220

**PROGRAM TITLE: SMALL BUSINESS DEVELOPMENT**

## **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures in FY 22 was due to the transfer of \$849,991 from the Hawaii Small Business Development Center (HSBDC) to the University of Hawaii (UH) System in exchange for Research and Training funds.

The variance in expenditures for the nine months ending June 30, 2023, is due to the planned transfer of \$866.723 from HSBDC to the UH System in exchange for Research and Training funds.

## **PART II - MEASURES OF EFFECTIVENESS**

### **Item 1. ANNUAL ECONOMIC IMPACT:**

HSBDC had an additional no match grant of \$1,280,000 that began in 2020 through September 2022. As a result of these efforts, HSBDC was able to expand their reach for services and more virtual opportunities opened up as the network pivoted to adapt to the ever-changing business climate. The grant continues through fall of 2022, but activity and funds from the grant will be decreasing.

### **Item 2: RATIO OF ST INVSTMT TO NEW TAX REV GENERATED (1:X):**

The planned figures represent the inverse of investment/return, and the results are stated as return on investment rather than cost of return. When applying the methodology used by the State for calculating tax revenue, our results depict a more accurate picture of our activity and efforts.

## **PART III - PROGRAM TARGET GROUPS**

No significant variances.

## **PART IV - PROGRAM ACTIVITIES**

### **Item 2. TOTAL COUNSELING HOURS:**

Due to the effects of the COVID-19 pandemic, there was a necessity to introduce virtual counseling sessions and workshops. We found the virtual counseling and training delivery method to be more effective, and we will continue to use them as a supplement for face-to-face counseling as we gradually return to normal operations.

### **Item 3. TOTAL TRAINING EVENTS:**

We also shifted our training plan as workshops went virtual. Virtual workshops allowed for attendance across the State and decreased the amount of times the same workshop is presented. You will see that this model has proven effective with the decreased number of workshops and higher attendance counts reported for 2022.

PROGRAM TITLE: UNIVERSITY OF HAWAII, WEST OAHU  
 PROGRAM-ID: UOH-700  
 PROGRAM STRUCTURE NO: 070305

|   | FISCAL YEAR 2021-22        |               |                 |          | THREE MONTHS ENDED 09-30-22 |                  |                 |          | NINE MONTHS ENDING 06-30-23 |           |          |   |
|---|----------------------------|---------------|-----------------|----------|-----------------------------|------------------|-----------------|----------|-----------------------------|-----------|----------|---|
|   | BUDGETED                   | ACTUAL        | ± CHANGE        | %        | BUDGETED                    | ACTUAL           | ± CHANGE        | %        | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>               |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>POSITIONS</b>                                      |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>EXPENDITURES (\$1,000's)</b>                       |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>OPERATING COSTS</b>                                |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>POSITIONS</b>                                      | 234.50                     | 220.50        | - 14.00         | 6        | 234.50                      | 220.50           | - 14.00         | 6        | 234.50                      | 228.50    | - 6.00   | 3 |
| <b>EXPENDITURES (\$1000's)</b>                        | 41,659                     | 28,831        | - 12,828        | 31       | 8,552                       | 8,552            | + 0             | 0        | 34,187                      | 34,187    | + 0      | 0 |
| <b>TOTAL COSTS</b>                                    |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>POSITIONS</b>                                      | 234.50                     | 220.50        | - 14.00         | 6        | 234.50                      | 220.50           | - 14.00         | 6        | 234.50                      | 228.50    | - 6.00   | 3 |
| <b>EXPENDITURES (\$1000's)</b>                        | 41,659                     | 28,831        | - 12,828        | 31       | 8,552                       | 8,552            | + 0             | 0        | 34,187                      | 34,187    | + 0      | 0 |
|   | <b>FISCAL YEAR 2021-22</b> |               |                 |          | <b>FISCAL YEAR 2022-23</b>  |                  |                 |          |                             |           |          |   |
|   | <b>PLANNED</b>             | <b>ACTUAL</b> | <b>± CHANGE</b> | <b>%</b> | <b>PLANNED</b>              | <b>ESTIMATED</b> | <b>± CHANGE</b> | <b>%</b> |                             |           |          |   |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| 1. DEGREE ATTAINMENT OF NATIVE HAWAIIANS              | 191                        | 210           | + 19            | 10       | 202                         | 223              | + 21            | 10       |                             |           |          |   |
| 2. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED   | 797                        | 738           | - 59            | 7        | 844                         | 782              | - 62            | 7        |                             |           |          |   |
| 3. NO. OF PELL GRANT RECIPIENTS                       | 1170                       | 1017          | - 153           | 13       | 1170                        | 1017             | - 153           | 13       |                             |           |          |   |
| 4. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)              | 3.2                        | 6.7           | + 3.5           | 109      | 3.3                         | 7.0              | + 3.7           | 112      |                             |           |          |   |
| 5. NO. TRANSFERS FROM UH 2 YR CAMPUSES                | 771                        | 637           | - 134           | 17       | 809                         | 637              | - 172           | 21       |                             |           |          |   |
| <b>PART III: PROGRAM TARGET GROUP</b>                 |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| 1. TOTAL STATE POPULATION                             | 1439                       | 1442          | + 3             | 0        | 1450                        | 1454             | + 4             | 0        |                             |           |          |   |
| 2. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18-24 | 349                        | 321           | - 28            | 8        | 365                         | 334              | - 31            | 8        |                             |           |          |   |
| 3. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18+   | 686                        | 657           | - 29            | 4        | 713                         | 683              | - 30            | 4        |                             |           |          |   |
| <b>PART IV: PROGRAM ACTIVITY</b>                      |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| 1. UNDERGRAD HEADCOUNT ENROLLMENT                     | 3221                       | 3008          | - 213           | 7        | 3254                        | 3309             | + 55            | 2        |                             |           |          |   |
| 2. NO. OF STUDENT SEMESTER HOURS                      | 32922                      | 30812         | - 2110          | 6        | 33270                       | 30969            | - 2301          | 7        |                             |           |          |   |
| 3. NO. OF CLASSES                                     | 532                        | 467           | - 65            | 12       | 538                         | 472              | - 66            | 12       |                             |           |          |   |
| 4. NO. OF APPLICATIONS FOR ADMISSION                  | 2488                       | 2195          | - 293           | 12       | 2562                        | 2524             | - 38            | 1        |                             |           |          |   |
| 5. NO. OF FINANCIAL AID APPLICATIONS PROCESSED        | 6038                       | 5899          | - 139           | 2        | 6219                        | 6194             | - 25            | 0        |                             |           |          |   |

# VARIANCE REPORT NARRATIVE FY 2022 AND FY 2023

07 03 05  
UOH 700

**PROGRAM TITLE: UNIVERSITY OF HAWAII, WEST OAHU**

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## **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures for FY 22 are due to non-general fund expenditures being lower than the authorized ceiling. Additional cash preservation measures and a conservative budget further contribute to the variance.

the expected number of classes in FY 23 as well.

Item 4: For FY 22, UHWO overestimated the planned number of applications for admission.

## **PART II - MEASURES OF EFFECTIVENESS**

Item 1: For FY 22, the University of Hawaii - West Hawaii (UHWO) exceeded its projections of degree attainment of Native Hawaiians. This uptrend is expected to continue in FY 23, as we again project to exceed estimates.

Item 3: For FY 22, UHWO experienced a decrease in enrollment, which contributed to a decrease in the number of Pell grant recipients. This decrease in enrollment is anticipated to contribute to the variance in FY 23 Pell Grant recipient projections as well.

Item 4: UHWO exceeded Extramural Fund Support for FY 22 primarily due to an increase in U.S. Department of Education (USDOE) awards. FY 23 is anticipated to continue to exceed estimates due to the receipt of Year 2 funds associated with these USDOE awards.

Item 5: The number of student transfers from the University of Hawaii's two-year campuses decreased in FY 22, which is consistent with the national trend of declining community college applications. UHWO is projecting this trend to continue in FY 23.

## **PART III - PROGRAM TARGET GROUPS**

No significant variances.

## **PART IV - PROGRAM ACTIVITIES**

Item 3: For FY 22, UHWO saw a decrease in enrollment, which contributed to a decrease in the number of classes held. This decrease in enrollment is anticipated to carryover and contribute to the variance in



# VARIANCE REPORT NARRATIVE FY 2022 AND FY 2023

07 03 06  
UOH 800

**PROGRAM TITLE: UNIVERSITY OF HAWAII, COMMUNITY COLLEGES**

## **PART I - EXPENDITURES AND POSITIONS**

The position and expenditure variances are primarily due to a moratorium on the filling of vacant positions, as well as the delayed opening of campuses caused by COVID-19 and its variants. The high number of online classes has resulted in an unanticipated decline in the need for auxiliary services provided to students and the community, such as food services and facilities use.

## **PART II - MEASURES OF EFFECTIVENESS**

Item 2: The decrease in the measure, Number of Degrees and Certificates of Achievement Earned, is a result of the continued decline in enrollment at the Community Colleges (CC). The decline is a nationwide issue for community colleges as the conventional expectation of an increase in enrollment under recessionary conditions did not materialize.

Item 3: The decrease in the measure, Number of Pell Grant Recipients, is a result of the continued decline in enrollment at the CCs. The decline is a nationwide issue for community colleges as the conventional expectation of an increase in enrollment under recessionary conditions did not materialize.

Item 5: The increase in the measure, Extramural Fund Support, reflects the federal government's assistance to higher educational institutions via the Higher Education Emergency Relief Fund (HEERF). The Coronavirus Aid, Relief and Economic Security Act or CARES Act was created to provide fast and direct economic aid to the American people negatively impacted by the COVID-19 pandemic. Of those funds, approximately \$14 billion was given to the Office of Postsecondary Education as HEERF funds.

Item 7: The decrease in the measure, Number of Degrees Awarded in Workforce Shortage Areas, is a result of the continued decline in enrollment at the CCs. The decline is a nationwide issue for community colleges as the conventional expectation of an increase in enrollment under recessionary conditions did not materialize.

Item 8: The decrease in the measure, Number of Transfers to 4 Year Campuses, is a result of the continued decline in enrollment at the CCs. The decline is a nationwide issue for community colleges as the conventional expectation of an increase in enrollment under recessionary conditions did not materialize.

## **PART III - PROGRAM TARGET GROUPS**

Item 3: The decrease in the measure, Resident Undergrad Degrees and Certificates Achieve Earned 18+, is a result of the continued decline in enrollment at the CCs. The decline is a nationwide issue for community colleges as the conventional expectation of an increase in enrollment under recessionary conditions did not materialize.

## **PART IV - PROGRAM ACTIVITIES**

Item 2: The decrease in the measure, Number of Student Semester Hours, is a result of the continued decline in enrollment at the CCs. The decline is a nationwide issue for community colleges as the conventional expectation of an increase in enrollment under recessionary conditions did not materialize.

Item 3: The decrease in the measure, Number of Classes, is a result of the continued decline in enrollment at the CCs. The decline is a nationwide issue for community colleges as the conventional expectation of an increase in enrollment under recessionary conditions did not materialize.

Item 4: The decrease in the measure, Number of Applications for Admissions, is the result of a decline in students nationwide choosing to seek post-secondary education. While the trend is being felt by both community colleges and 4-year universities, the decline in community colleges applications is higher nationally.

Item 5: The decrease in the measure, Number of Financial Aid Applications Processed, is a result of the continued decline in enrollment at the CCs. The decline is a nationwide issue for community colleges as

PROGRAM TITLE: UNIVERSITY OF HAWAII, SYSTEMWIDE SUPPORT  
 PROGRAM-ID: UOH-900  
 PROGRAM STRUCTURE NO: 070307

|   | FISCAL YEAR 2021-22        |               |                 |          | THREE MONTHS ENDED 09-30-22 |                  |                 |          | NINE MONTHS ENDING 06-30-23 |           |          |   |
|---|----------------------------|---------------|-----------------|----------|-----------------------------|------------------|-----------------|----------|-----------------------------|-----------|----------|---|
|   | BUDGETED                   | ACTUAL        | ± CHANGE        | %        | BUDGETED                    | ACTUAL           | ± CHANGE        | %        | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>           |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>               |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>POSITIONS</b>                                      |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>EXPENDITURES (\$1,000's)</b>                       |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>OPERATING COSTS</b>                                |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>POSITIONS</b>                                      | 455.00                     | 389.00        | - 66.00         | 15       | 462.00                      | 396.00           | - 66.00         | 14       | 462.00                      | 427.00    | - 35.00  | 8 |
| <b>EXPENDITURES (\$1000's)</b>                        | 96,202                     | 82,679        | - 13,523        | 14       | 20,006                      | 20,006           | + 0             | 0        | 81,133                      | 81,133    | + 0      | 0 |
| <b>TOTAL COSTS</b>                                    |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| <b>POSITIONS</b>                                      | 455.00                     | 389.00        | - 66.00         | 15       | 462.00                      | 396.00           | - 66.00         | 14       | 462.00                      | 427.00    | - 35.00  | 8 |
| <b>EXPENDITURES (\$1000's)</b>                        | 96,202                     | 82,679        | - 13,523        | 14       | 20,006                      | 20,006           | + 0             | 0        | 81,133                      | 81,133    | + 0      | 0 |
|   | <b>FISCAL YEAR 2021-22</b> |               |                 |          | <b>FISCAL YEAR 2022-23</b>  |                  |                 |          |                             |           |          |   |
|   | <b>PLANNED</b>             | <b>ACTUAL</b> | <b>± CHANGE</b> | <b>%</b> | <b>PLANNED</b>              | <b>ESTIMATED</b> | <b>± CHANGE</b> | <b>%</b> |                             |           |          |   |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>             |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| 1. DEGREE ATTAINMENT OF NATIVE HAWAIIANS              | 2460                       | 2400          | - 60            | 2        | 2578                        | 2515             | - 63            | 2        |                             |           |          |   |
| 2. NO. DEGREES & CERTIFICATES OF ACHIEVEMENT EARNED   | 11873                      | 10695         | - 1178          | 10       | 12422                       | 11187            | - 1235          | 10       |                             |           |          |   |
| 3. NO. OF PELL GRANT RECIPIENTS                       | 13807                      | 11409         | - 2398          | 17       | 14023                       | 11409            | - 2614          | 19       |                             |           |          |   |
| 4. EXTRAMURAL FUND SUPPORT (\$ MILLIONS)              | 496.6                      | 505           | + 8.4           | 2        | 521.4                       | 530.3            | + 8.9           | 2        |                             |           |          |   |
| 5. NO. OF DEGREES IN STEM FIELDS                      | 1936                       | 1753          | - 183           | 9        | 2022                        | 1830             | - 192           | 9        |                             |           |          |   |
| 6. DEFERRED MAINTENANCE BACKLOG                       | 463                        | 787           | + 324           | 70       | 349                         | 462.5            | + 113.5         | 33       |                             |           |          |   |
| 7. NO. TRANSFERS FROM UH 2 YR TO 4 YR CAMPUSES        | 2371                       | 2305          | - 66            | 3        | 2490                        | 1990             | - 500           | 20       |                             |           |          |   |
| <b>PART III: PROGRAM TARGET GROUP</b>                 |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| 1. TOTAL STATE POPULATION                             | 1439                       | 1442          | + 3             | 0        | 1450                        | 1454             | + 4             | 0        |                             |           |          |   |
| 2. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18-24 | 4851                       | 4602          | - 249           | 5        | 5047                        | 4786             | - 261           | 5        |                             |           |          |   |
| 3. RES UNDERGRAD DEGREES & CERTS ACHIEVE EARNED 18+   | 8036                       | 7391          | - 645           | 8        | 8343                        | 7687             | - 656           | 8        |                             |           |          |   |
| <b>PART IV: PROGRAM ACTIVITY</b>                      |                            |               |                 |          |                             |                  |                 |          |                             |           |          |   |
| 1. UNDERGRAD HEADCOUNT ENROLLMENT                     | 45393                      | 44289         | - 1104          | 2        | 45443                       | 46289            | + 846           | 2        |                             |           |          |   |
| 2. GRAD HEADCOUNT ENROLLMENT                          | 5499                       | 5458          | - 41            | 1        | 5510                        | 5548             | + 38            | 1        |                             |           |          |   |
| 3. NO. OF STUDENT SEMESTER HOURS                      | 502179                     | 477608        | - 24571         | 5        | 502565                      | 489657           | - 12908         | 3        |                             |           |          |   |
| 4. NO. OF CLASSES                                     | 9026                       | 7384          | - 1642          | 18       | 9074                        | 7859             | - 1215          | 13       |                             |           |          |   |
| 5. NO. OF APPLICATIONS FOR ADMISSION                  | 59994                      | 57730         | - 2264          | 4        | 60884                       | 58786            | - 2098          | 3        |                             |           |          |   |
| 6. NO. OF FINANCIAL AID APPLICATIONS PROCESSED        | 73881                      | 74975         | + 1094          | 1        | 74358                       | 78379            | + 4021          | 5        |                             |           |          |   |
| 7. NO. BACCALAUREATE DEGREES GRANTED                  | 4056                       | 3918          | - 138           | 3        | 4226                        | 4056             | - 170           | 4        |                             |           |          |   |
| 8. NO. OF GRAD & PROFESSIONAL DEGREES GRANTED         | 1690                       | 1477          | - 213           | 13       | 1756                        | 1528             | - 228           | 13       |                             |           |          |   |
| 9. NO. OF NON-CREDIT SPECIAL PROGRAM PARTICIPANTS     | 20370                      | 23183         | + 2813          | 14       | 20981                       | 23415            | + 2434          | 12       |                             |           |          |   |



## VARIANCE REPORT NARRATIVE FY 2022 AND FY 2023

07 03 07  
UOH 900

**PROGRAM TITLE: UNIVERSITY OF HAWAII, SYSTEMWIDE SUPPORT**

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### **PART I - EXPENDITURES AND POSITIONS**

The position and expenditure variances were generally attributed, in part, to a cognizant effort of managing expenditures and lower levels of activity in self-supporting and non-general fund programs whose resource requirements were less than the authorized expenditure ceilings.

### **PART II - MEASURES OF EFFECTIVENESS**

The University of Hawaii Systemwide Support Measures of Effectiveness are a compilation and aggregate of each of the University campus measurements. For detailed information on the measurement variances, please refer to the various campus narratives (see UOH 100, UOH 110, UOH 210, UOH 700, and UOH 800).

### **PART III - PROGRAM TARGET GROUPS**

The University of Hawaii Systemwide Support Program Target Groups are a compilation and aggregate of each of the University campus measurements. For detailed information on the measurement variances, please refer to the various campus narratives (see UOH 100, UOH 110, UOH 210, UOH 700, and UOH 800).

### **PART IV - PROGRAM ACTIVITIES**

The University of Hawaii Systemwide Support Program Activities are a compilation and aggregate of each of the University campus measurements. For detailed information on the measurement variances, please refer to the various campus narratives (see UOH 100, UOH 110, UOH 210, UOH 700, and UOH 800).

### VARIANCE REPORT

|   | FISCAL YEAR 2021-22 |         |          |   | THREE MONTHS ENDED 09-30-22 |        |          |   | NINE MONTHS ENDING 06-30-23 |           |          |   |
|---|---------------------|---------|----------|---|-----------------------------|--------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| OPERATING COSTS                             |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 404,543             | 388,937 | - 15,606 | 4 | 63,822                      | 63,822 | + 0      | 0 | 342,642                     | 342,642   | + 0      | 0 |
| TOTAL COSTS                                 |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 404,543             | 388,937 | - 15,606 | 4 | 63,822                      | 63,822 | + 0      | 0 | 342,642                     | 342,642   | + 0      | 0 |

## VARIANCE REPORT NARRATIVE FY 2022 AND FY 2023

**PROGRAM TITLE: UNIVERSITY OF HAWAII, PAYMENTS**

**07 03 08**

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### **PART I - EXPENDITURES AND POSITIONS**

Additional details are provided at the lowest level program narratives.

### **PART II - MEASURES OF EFFECTIVENESS**

Additional details are provided at the lowest level program narratives.

VARIANCE REPORT

PROGRAM TITLE: RETIREMENT BENEFITS - UH  
 PROGRAM-ID: BUF-748  
 PROGRAM STRUCTURE NO: 07030892

12/2/22

|   | FISCAL YEAR 2021-22 |         |          |   | THREE MONTHS ENDED 09-30-22 |        |          |   | NINE MONTHS ENDING 06-30-23 |           |          |   |
|---|---------------------|---------|----------|---|-----------------------------|--------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| OPERATING COSTS                             |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 199,542             | 194,406 | - 5,136  | 3 | 42,238                      | 42,238 | + 0      | 0 | 156,264                     | 156,264   | + 0      | 0 |
| TOTAL COSTS                                 |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 199,542             | 194,406 | - 5,136  | 3 | 42,238                      | 42,238 | + 0      | 0 | 156,264                     | 156,264   | + 0      | 0 |

## VARIANCE REPORT NARRATIVE FY 2022 AND FY 2023

07 03 08 92  
BUF 748

**PROGRAM TITLE: RETIREMENT BENEFITS - UH**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures is due to lower-than-budgeted retirement benefits costs for employees of the University of Hawaii.

### **PART II - MEASURES OF EFFECTIVENESS**

No measures of effectiveness have been developed for this program for FY 22 and FY 23.

### **PART III - PROGRAM TARGET GROUPS**

No program target groups have been developed for FY 22 and FY 23.

### **PART IV - PROGRAM ACTIVITIES**

No program activities have been developed for FY 22 and FY 23.

VARIANCE REPORT

PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - UH  
 PROGRAM-ID: BUF-768  
 PROGRAM STRUCTURE NO: 07030894

12/2/22

|   | FISCAL YEAR 2021-22 |        |          |   | THREE MONTHS ENDED 09-30-22 |        |          |   | NINE MONTHS ENDING 06-30-23 |           |          |   |
|---|---------------------|--------|----------|---|-----------------------------|--------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL | ± CHANGE | % | BUDGETED                    | ACTUAL | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| OPERATING COSTS                             |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   | 0.00                | 0.00   | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 56,202              | 54,203 | - 1,999  | 4 | 17,959                      | 17,959 | + 0      | 0 | 36,704                      | 36,704    | + 0      | 0 |
| TOTAL COSTS                                 |                     |        |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   | 0.00                | 0.00   | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 56,202              | 54,203 | - 1,999  | 4 | 17,959                      | 17,959 | + 0      | 0 | 36,704                      | 36,704    | + 0      | 0 |

## VARIANCE REPORT NARRATIVE FY 2022 AND FY 2023

07 03 08 94  
BUF 768

**PROGRAM TITLE: HEALTH PREMIUM PAYMENTS - UH**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures is due to lower-than-budgeted health premium costs for employees of the University of Hawaii.

### **PART II - MEASURES OF EFFECTIVENESS**

No measures of effectiveness have been developed for this program for FY 22 and FY 23.

### **PART III - PROGRAM TARGET GROUPS**

No program target groups have been developed for FY 22 and FY 23.

### **PART IV - PROGRAM ACTIVITIES**

No program activities have been developed for FY 22 and FY 23.

VARIANCE REPORT

PROGRAM TITLE: DEBT SERVICE PAYMENTS - UH  
 PROGRAM-ID: BUF-728  
 PROGRAM STRUCTURE NO: 07030896

12/2/22

|   | FISCAL YEAR 2021-22 |         |          |   | THREE MONTHS ENDED 09-30-22 |        |          |   | NINE MONTHS ENDING 06-30-23 |           |          |   |
|---|---------------------|---------|----------|---|-----------------------------|--------|----------|---|-----------------------------|-----------|----------|---|
|   | BUDGETED            | ACTUAL  | ± CHANGE | % | BUDGETED                    | ACTUAL | ± CHANGE | % | BUDGETED                    | ESTIMATED | ± CHANGE | % |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b> |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| RESEARCH & DEVELOPMENT COSTS                |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| EXPENDITURES (\$1,000's)                    |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| OPERATING COSTS                             |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 148,799             | 140,328 | - 8,471  | 6 | 3,625                       | 3,625  | + 0      | 0 | 149,674                     | 149,674   | + 0      | 0 |
| TOTAL COSTS                                 |                     |         |          |   |                             |        |          |   |                             |           |          |   |
| POSITIONS                                   | 0.00                | 0.00    | + 0.00   | 0 | 0.00                        | 0.00   | + 0.00   | 0 | 0.00                        | 0.00      | + 0.00   | 0 |
| EXPENDITURES (\$1000's)                     | 148,799             | 140,328 | - 8,471  | 6 | 3,625                       | 3,625  | + 0      | 0 | 149,674                     | 149,674   | + 0      | 0 |



## VARIANCE REPORT NARRATIVE FY 2022 AND FY 2023

07 03 08 96  
BUF 728

**PROGRAM TITLE: DEBT SERVICE PAYMENTS - UH**

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### **PART I - EXPENDITURES AND POSITIONS**

The variance in expenditures is due to making lower-than-projected debt service payments in FY 22.

### **PART II - MEASURES OF EFFECTIVENESS**

No values are provided for this program. Payments are budgeted on projections for principal and interest on bonded debt for capital improvement projects.

### **PART III - PROGRAM TARGET GROUPS**

No program target groups have been developed for FY 22 and FY 23.

### **PART IV - PROGRAM ACTIVITIES**

No program activities have been developed for FY 22 and FY 23.

PROGRAM TITLE: UNIVERSITY OF HAWAII, CANCER CENTER  
 PROGRAM-ID: UOH-115  
 PROGRAM STRUCTURE NO: 070309

|  | FISCAL YEAR 2021-22        |               |                 |          | THREE MONTHS ENDED 09-30-22 |                  |                 |          | NINE MONTHS ENDING 06-30-23 |           |          |         |   |      |   |
|--|----------------------------|---------------|-----------------|----------|-----------------------------|------------------|-----------------|----------|-----------------------------|-----------|----------|---------|---|------|---|
|  | BUDGETED                   | ACTUAL        | ± CHANGE        | %        | BUDGETED                    | ACTUAL           | ± CHANGE        | %        | BUDGETED                    | ESTIMATED | ± CHANGE | %       |   |      |   |
| <b>PART I: EXPENDITURES &amp; POSITIONS</b>    |                            |               |                 |          |                             |                  |                 |          |                             |           |          |         |   |      |   |
| <b>RESEARCH &amp; DEVELOPMENT COSTS</b>        |                            |               |                 |          |                             |                  |                 |          |                             |           |          |         |   |      |   |
| <b>POSITIONS</b>                               |                            |               |                 |          |                             |                  |                 |          |                             |           |          |         |   |      |   |
| <b>EXPENDITURES (\$1,000's)</b>                |                            |               |                 |          |                             |                  |                 |          |                             |           |          |         |   |      |   |
| <b>OPERATING COSTS</b>                         |                            |               |                 |          |                             |                  |                 |          |                             |           |          |         |   |      |   |
| <b>POSITIONS</b>                               | 0.00                       | 0.00          | +               | 0.00     | 0                           | 0.00             | 0.00            | +        | 0.00                        | 0         | 0.00     | 0       |   |      |   |
| <b>EXPENDITURES (\$1000's)</b>                 | 3,098                      | 3,217         | +               | 119      | 4                           | 847              | 847             | +        | 0                           | 0         | 2,251    | 2,251   | + | 0    | 0 |
| <b>TOTAL COSTS</b>                             |                            |               |                 |          |                             |                  |                 |          |                             |           |          |         |   |      |   |
| <b>POSITIONS</b>                               | 0.00                       | 0.00          | +               | 0.00     | 0                           | 0.00             | 0.00            | +        | 0.00                        | 0         | 0.00     | 0.00    | + | 0.00 | 0 |
| <b>EXPENDITURES (\$1000's)</b>                 | 3,098                      | 3,217         | +               | 119      | 4                           | 847              | 847             | +        | 0                           | 0         | 2,251    | 2,251   | + | 0    | 0 |
|  | <b>FISCAL YEAR 2021-22</b> |               |                 |          | <b>FISCAL YEAR 2022-23</b>  |                  |                 |          |                             |           |          |         |   |      |   |
|  | <b>PLANNED</b>             | <b>ACTUAL</b> | <b>± CHANGE</b> | <b>%</b> | <b>PLANNED</b>              | <b>ESTIMATED</b> | <b>± CHANGE</b> | <b>%</b> |                             |           |          |         |   |      |   |
| <b>PART II: MEASURES OF EFFECTIVENESS</b>      |                            |               |                 |          |                             |                  |                 |          |                             |           |          |         |   |      |   |
| 1. NEW PROGRAM ESTABLISHED BY THE LEGISLATURE. | NO DATA                    | NO DATA       | +               | 0        | 0                           | NO DATA          | NO DATA         | +        | 0                           | 0         | NO DATA  | NO DATA | + | 0    | 0 |

## VARIANCE REPORT NARRATIVE FY 2022 AND FY 2023

07 03 09  
UOH 115

**PROGRAM TITLE: UNIVERSITY OF HAWAII, CANCER CENTER**

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### **PART I - EXPENDITURES AND POSITIONS**

No significant variances. In addition, this is a new program ID established by the 2021 Legislature.

### **PART II - MEASURES OF EFFECTIVENESS**

This is a new program ID established by the 2021 Legislature; as such, no measures of effectiveness are available for this program.

### **PART III - PROGRAM TARGET GROUPS**

This is a new program ID established by the 2021 Legislature; as such, no program target groups are available for this program.

### **PART IV - PROGRAM ACTIVITIES**

This is a new program ID established by the 2021 Legislature; as such, no program activities are available for this program.