

SB 2551

Testimony

Measure Title: RELATING TO THE UNIVERSITY OF HAWAII.

Report Title: University of Hawaii; Tuition and Fees

Description: Repeals the University of Hawaii tuition and fees special fund and transfers remaining unencumbered balance to the general fund. Provides for the deposit of University of Hawaii tuition and related student fees into the general fund.

Companion: [HB1492](#)

Package: None

Current Referral: HRE, WAM

Introducer(s): TANIGUCHI

TESTIMONY BY KALBERT K. YOUNG
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
STATE OF HAWAII
TO THE SENATE COMMITTEE ON HIGHER EDUCATION
ON
SENATE BILL NO. 2551

February 4, 2014

RELATING TO THE UNIVERSITY OF HAWAII

Senate Bill No. 2551 proposes to repeal the University of Hawaii (UH) Tuition and Fees Special Fund and lapses the special fund balances to the general fund.

The Department of Budget and Finance does not take any position on the policy issue of appropriate funding sources for UH. However, we would plainly advise that such an approach would effectively end whatever self-funding or self-dependent revenue strategy that is currently employed by the UH. This would also prevent any future approach towards having UH increase accountability to match its expenses with its revenue stream. Instead, UH would have to be funded like other departments of the executive branch who compete for general fund appropriations.

The State has limited general funds resources to support all of the various programs statewide. Consequently, general funds to support higher education in the future would be dependent upon revenues and statewide priorities. Additionally, the ability to meet fluctuations in resource requirements due to projected student enrollments and proposed UH program expansions may be constrained.



UNIVERSITY OF HAWAII SYSTEM

Legislative Testimony

Testimony Presented Before the
Senate Committee on Higher Education
February 04, 2014 at 3:00 p.m.

by
Howard Todo, Chief Financial Officer
Vice President of Budget & Finance
University of Hawai'i

SB 2551 – RELATING TO THE UNIVERSITY OF HAWAII

Chair Taniguchi, Vice Chair Kahele and members of the Committee:

Both the Board of Regents (BOR) and the University of Hawai'i leadership are opposed to this measure, which would repeal the University of Hawai'i tuition and fees special fund into which are deposited all revenues collected by the university for regular, summer, and continuing education courses, and other fees and charges, and return such revenues to the State's general fund.

The BOR and the University leadership understand that there are concerns about the costs of public higher education, and this measure involves a very valid conversation about how the State can partner with the University System to fund public higher education. In November 2013, the BOR sponsored a community forum, inviting legislators and other constituencies, to listen to two national experts share national trends about higher education finance. For those who could not attend, we posted the presentations and the Forum participants' responses at:

http://www.hawaii.edu/offices/app/cost_bor.html

Essentially, what we heard that day was not news, but it is the “New Normal” for public university funding. In the wake of the recent recession, states have drastically reduced funding for public higher education, and, therefore, questions such as who should be responsible for paying the costs of a college education, and what is the value to state economies of public universities, have been raised to a national level. While these are not questions easily answered, the community forum provided us with some ideas that will be considered as part of a recently initiated review of our University System's strategic directives. The BOR has also asked us to initiate a review of the present tuition schedule. In reviewing our tuition schedule, we will be looking at enrollment trends and the mix of tuition revenues and general fund support for each campus over the past several fiscal years. Furthermore, recognizing that our University System needs to be concerned with its future financial sustainability, the BOR has required that our University leadership consider operating reserves in the development of the Fiscal Biennium 2015-17 budget request, presently under development.

Nationally, the trends for the past two fiscal years show some restoration of state funding cuts to higher education, but not to pre-recession levels. For the FY2013-14, Hawai'i showed a slight increase in state support of almost 1 percent. The State of Hawai'i faces future financial commitments that are daunting – unfunded pension liabilities, public school infrastructure improvements, and ever growing health care costs. In this context it is an uncertain proposition to assert that the needs of higher education may be addressed by appropriation of limited general funds in the face of growing state entitlements.

The Hawai'i State Constitution recognizes the authority of the BOR "... to have exclusive jurisdiction over the internal structure, management, and operation of the university" in balance with the Legislature's "... power to enact laws of statewide concern". In the context of this dichotomous authority, should the question be re-framed from who should set tuition rates to what would be the appropriate roles of the BOR and Legislature as it relates to tuition? In re-framing the question, we would argue that because of the BOR's familiarity with our students and the day-to-day operations of the University of Hawai'i system, the BOR is the appropriate body to establish tuition rates and establish policy about the management of tuition revenues. Whereas, the Legislature may be the more appropriate body to establish public policy on: a public process to establish tuition rates; criteria that should be taken into consideration when establishing tuition rates; with follow-up monitoring through legislative inquiries. As it relates to setting tuition rates and the management of tuition revenues, the public's interest may be better served by re-framing the question as noted above and focusing attention on clarifying roles and functions.

Therefore, we request that this measure be held.



HAWAII GOVERNMENT EMPLOYEES ASSOCIATION
AFSCME Local 152, AFL-CIO

RANDY PERREIRA, Executive Director • Tel: 808.543.0011 • Fax: 808.528.0922

The Twenty-Seventh Legislature, State of Hawaii
The Senate
Committee on Higher Education

Testimony by
Hawaii Government Employees Association
February 4, 2014

S.B. 2551 – Relating to the University of Hawaii

The Hawaii Government Employees Association, AFSCME Local 152, AFL-CIO understands the intent of S.B.2551, however, we respectfully raise concerns about the implications of repealing the University of Hawaii tuition and fees fund and transferring the remaining unencumbered balance to the general fund.

The HGEA is concerned about the effects this legislation could have on encumbered support staff positions funded by the tuition and fees special fund. We understand the intent of the bill but repealing the special fund can potentially cause great fiscal consternation so we implore the legislature to ensure the University of Hawaii has a transition plan prior repealing the fund all together.

Thank you for the opportunity to provide concerns relating to S.B. 2551.

Respectfully submitted,

Randy Perreira
Executive Director



Martin M. Q. Nguyen

Office of the Secretary, 101st Senate

Senator of the Shidler College of Business at the University of Hawai'i at Mānoa

Associated Students of the University of Hawai'i at Mānoa

Campus Center 211A, 2465 Campus Road

Honolulu, HI 96822

Testimony of the ASUH Secretary of the 101st Senate

IN OPPOSITION TO S.B. NO. 2551, RELATING TO THE UNIVERSITY OF HAWAII

Before the Senate Committee on Higher Education

February 04, 2014

Honorable Chairperson Taniguchi, Vice-Chairperson Kahele, and members of the Senate Committee on Higher Education:

My name is Martin Nguyen and I stand in strong opposition to S.B. 2551. I testify as an elected representative and executive officer of the Associated Students of the University of Hawai'i at Mānoa (ASUH), the representative body of the 14,000 undergraduates attending UH Mānoa, and as a concerned citizen of the State of Hawai'i.

My academic background is one in Finance and International Business, and I see it as extremely upsetting and potentially perilous, to both the UH and the State, that S.B. 2551 suggests the co-mingling of public funds and tuition revenue.

Public funds, found in the State's general fund, is revenue generated from the taxpayers of the State of Hawai'i. Tuition revenue are funds generated from students with the premise and understanding that these funds will be returned in the form of a service – their education. The idea put forth in S.B. 2551 of collecting all tuition revenue to “re-disburse” it, as according to what the Legislature deems as appropriate for each individual campus, is preposterous and border-line socialistic.

I will present my testimony in the form of a simple case study: if I paid \$10.00 for a full plate lunch, I would be surprised and upset if I received a \$1.00 McDouble and was told that customers at another restaurant needed to be subsidized for their services with my money. I would want to receive the services of a full plate lunch from this business, and I'm sure you would think no different. This mentality is not one that is unwarranted. This can equate to the services of receiving higher education. I wish to receive the full services of higher education from the University of Hawai'i at Mānoa because I hunger to further my personal and professional knowledge. This mentality is not one that is unwarranted, and I pray that you would think no different.

There is a distinct and definite difference between these two revenue sources – public funds are collected upon the premise of the benefit of the overall society; tuition revenue is collected upon the premise that if a student had paid \$1,000.00 for education, the full amount will be going to ensuring they receive \$1,000.00 worth of education. To think, of even the slightest possibility, that these students are not going to receive the full service they have paid up to tens of thousands of dollars for, is alarming to say the least.

The students of UH Mānoa paid 100% of our tuition to go to UH Mānoa and we should expect no less than 100% of every dollar we paid to be going towards our education at UH Mānoa, without anyone else's approval or consent.

The idea that the money that students have paid to go to UH Mānoa, the most expensive campus to attend in the UH system, may quite possibly never return to UH Mānoa or even the UH system to contribute to improving our education, without the consent of the state legislature, have further disappointed the students, your constituency. Co-mingling these two types of moneys will lead to general public uproar, unnecessary infusion of the political process into higher education and added bureaucracy to a system already plagued with countless procedures and protocols.

Committee Members, if you value the opinion, voice and hard-earned money of the collegiate students of the State of Hawai'i and the University of Hawai'i at Mānoa, I humbly ask you, on behalf of myself and my peers, to vote nay on S.B. 2551.

Paige Miki K. Okamura
Senator of the 101st ASUH Senate, Hawaiʻinuiākea School of Hawaiian Knowledge
University of Hawaii at Manoa
Campus Center 211A, 2465 Campus Road
Honolulu, HI 96822

Testimony of the Hawaiʻinuiākea School of Hawaiian Knowledge
IN OPPOSITION TO S.B. NO. 2551, RELATING TO THE UNIVERSITY OF HAWAII
Before the Senate Committee on Higher Education
February 04, 2014

Honorable Chairperson Taniguchi, Vice-Chairperson Kahele, and respected members of the Senate Committee on Higher Education:

ʻO au nō ʻo Paige Miki Kalāokananikiʻekiʻe Okamura, ka lālā o ke keʻena kūpaʻa i ka ʻike Hawaiʻi, ʻo ia hoʻi, Hawaiʻinuiākea School of Hawaiian Knowledge. Eia nō au ke kūʻē aku i ia pila o ko Hawaiʻi ʻAhaʻōlelo. He hewa maoli nō ia ka lilo wale ʻana aku o ko mākou haumāna puʻu dālā i ka puʻu dālā o ke aupuni i hiki ke hoʻohana ʻia no nā mea pili ʻole i ke kula nui nei.

As a student of the University of Hawaii at Manoa, I am privy to a wealth of distinguishable opportunities not offered by other institutions of higher education in the state, or within the University of Hawaii system. These include: facilities, academic programs, support programs, outreach, etc... As a “R1” research university boasting land, space, and sea grants, the University of Hawaii at Manoa continues to regularly rank as one of the nation’s top public institutions of higher learning. In addition, the University of Hawaii at Manoa campus caters to the largest single campus student population in the state, in excess of 20,000.

Among the primary reasons that has allowed the University of Hawaii at Manoa to establish itself as an internationally notable institution of higher learning, is the University’s degree of autonomy to manage and disburse its funds especially revenue generated from tuition and fees. An autonomy that S.B. NO. 2551 threatens to remove.

I stand in firm opposition to S.B. NO. 2551 because the revocation of the University to autonomously manage its tuition and fee revenue threatens to disrupt the quality and stability of the education and services received by myself and my peers. I stand in opposition to S.B. NO. 2551 because to intentionally further entangle the University’s funds in politics is both poor practice, and poor policy; an unnecessary and ill-advised co-mingling of funds. As legislators, you should all be aware that the political process is not always pretty. Disagreements are had, debates take place, and measures can be held up at various points in the political process. To imagine that the University’s funds could so easily fall victim to political whims is nightmarish to say the least.

I further reject arguments made that the Manoa campus generates too much revenue, and should disperse its funds to other system campuses. Any student who attends any respective campus should be confident that their tuition and fee money is being used to fund the services and resources for the campus at which they attend. Yes, the tuition at the Manoa campus is more expensive than sister campuses in the UH – System. But this is to be expected if you compare the range of opportunities and services provided between UH – Manoa and its respective sister campuses.

Please do not punish the University students by taking their tuition monies - many of whom scrape and scramble to put together the funds to make their payments - and allocating for anything other than their education.

Your decision on this measure is not a decision for yourself, it is not a decision for the University administration, it is a decision for me. A decision for myself, and thousands of others who are hard at work taking courses as we speak to pursue their ambitions. A decision vote for the thousands of college hopefuls looking to call UH – Manoa their alma mater. As an ‘Ōlelo Hawai‘i major, I have essentially guaranteed the world that my future career will be one here in Hawai‘i, rather than achieving a degree and moving away for better opportunity. My feet are firmly planted here in my homeland, and it is here that I choose to stay and contribute both socially and economically to our state government.
Please do not take away my investment in my own education.

Me ka ha‘aha‘a, ke hō‘ike aku nei au i ka lehulehu nēia mana‘o kū‘ē i ka pila ‘aha kekoa helu 2551,

Paige Miki K. Okamura
Senator of the 101st ASUH Senate, Hawai‘inuiākea School of Hawaiian Knowledge
University of Hawaii at Manoa

Brenden L.J. Burk
Chairperson of the 101st ASUH Senate Committee on Finance
University of Hawaii at Manoa – Student Legislative Fellow
Campus Center 211A, 2465 Campus Road
Honolulu, HI 96822

Testimony of the 101st ASUH Committee on Finance
IN OPPOSITION TO S.B. NO. 2551, RELATING TO THE UNIVERSITY OF HAWAII
Before the Senate Committee on Higher Education
February 04, 2014

Honorable Chairperson Taniguchi, Vice-Chairperson Kahele, and respected members of the Senate Committee on Higher Education:

My name is Brenden Burk, and I submit to you my testimony in strong opposition to S.B. NO. 2551. I testify in my capacity as the Chairperson of the Associated Students of the University of Hawaii 101st Senate Committee on Finance, as the inaugural Student Legislative Fellow, and most importantly as a student at the University of Hawaii at Manoa.

As a student of the University of Hawaii at Manoa, I am privy to a wealth of distinguishable opportunities not offered by other institutions of higher education in the state, or within the University of Hawaii system. These include: facilities, academic programs, support programs, outreach, etc... As a “R1” research university boasting land, space, and sea grants, the University of Hawaii at Manoa continues to regularly rank as one of the nation’s top public institutions of higher learning. In addition, the University of Hawaii at Manoa campus caters to the largest single campus student population in the state, in excess of 20,000.

Among the primary reasons that has allowed the University of Hawaii at Manoa to establish itself as an internationally notable institution of higher learning, is the University’s degree of autonomy to manage and disburse its funds especially revenue generated from tuition and fees. An autonomy that S.B. NO. 2551 threatens to remove.

Having attended a presentation by the legislature’s own Public Access Room, one of the messages asserted is that good ideas do not necessarily make good legislation. But S.B. NO. 2551 is neither a good idea, nor good legislation. The legislature often cites that it is working in the interest of students when it presents legislation like this, but how many of our legislators have actually engaged students in dialogue about these measures? As the primary benefactors of the services of the University, students should be the number one interest group that the legislature needs to engage in meaningful conversation.

I stand in firm opposition to S.B. NO. 2551 because the revocation of the University to autonomously manage its tuition and fee revenue threatens to disrupt the quality and stability of the education and services received by myself and my peers. I stand in opposition to S.B. NO. 2551 because to intentionally further entangle the University’s funds in politics is both poor practice, and poor policy; an unnecessary and ill-advised co-mingling of funds. As legislators, you should all be aware that the political process is not always pretty. Disagreements are had, debates take place, and measures can be held up at various points in the political process. To imagine that the University’s funds could so easily fall victim to political whims is nightmarish to say the least.

I further reject arguments made that the Manoa campus generates too much revenue, and should disperse its funds to other system campuses. Any student who attends any respective campus should be confident that their tuition and fee money is being used to fund the services

and resources for the campus at which they attend. Yes, the tuition at the Manoa campus is more expensive than sister campuses in the UH – System. But this is to be expected if you compare the range of opportunities and services provided between UH – Manoa and its respective sister campuses.

And while I can, at face value, understand that recent frustrations over previous mishandlings at the University have given way to doubts in the ability of UH- Manoa to self-govern, I adamantly reject any possible extrapolation that UH – Manoa actively and intentionally engages in practices to the detriment of their students. Yes, there are financial concerns worthy of legislative interest relating to UH – Manoa (e.g. tuition), but those issues are best solved when meaningful conversation of all interested parties takes place; when legislators, UH administration, and students stop pretending to assume the positions of the other, and collaborate to find a solution. The answer is not immediate political reprimand at the stroke of the pen.

Your decision on this measure is not a decision for yourself, it is not a decision for the University administration, it is a decision for me. A decision for myself, and thousands of others who are hard at work taking courses as we speak to pursue their ambitions. A decision vote for the thousands of college hopefuls looking to call UH – Manoa their alma mater. Yes, if you ask any student whether or not they think tuition is too high, or some buildings take too long to construct, or books are too expensive, they will say yes! We're students! But if you ask them whether or not they want their money to stay at UH – Manoa or be given to the state to regulate and decide its disbursement, the answer is a clear and unquestionably resounding no!

While I could expand further on the many reasons why SB2551 negatively impacts the University and students like myself, I trust that all of you as our elected officials have both the courtesy to sincerely take into account my testimony, as well as the wisdom to understand that SB2551 is not a cure, but a roadblock to the long-term stability and success of the University and its students.

I'm sure there will be much more testimony provided with respect the measure before you, and I am confident that you will read each and every one and take to heart the words they confide in you.

It is for these reasons, and the many that I'm sure will be shared, that I submit this testimony in strong opposition to SB2551.

Sincerely,

Brenden L.J. Burk
Chairperson of the 101st ASUH Senate Committee on Finance
University of Hawaii at Manoa – Student Legislative Fellow

Twenty-Seventh Legislature
Chairman Brian Taniguchi
Committee on Higher Education

RE: SB2551

Tuesday, 2/4/2014
3:00pm in Room 414

Aloha,

My name is Elisabeth Seamon and I'm studying Psychology at the University of Hawai'i at Mānoa. Thank you for taking the time to read my testimony. I am in opposition of SB2551.

I currently pay \$9,884 a year to pursue my Bachelor's degree. I am the first in my family to go to college and I am solely responsible for the financial burden that comes with it. I work two jobs and take nineteen credits to make the struggle as low as possible. Therefore, I would want all the money I work so hard for to go to the school that I am paying to.

I see the benefits and I understand why this bill was introduced. It is an extra layer of accountability and security on our hard earned money. However, I want the tuition and fees that I pay to stay in the system I pay to. I trust that UH-Mānoa knows its students needs and wishes better than anyone else. I trust that UH-Mānoa would make the best decisions about where our money is being spent.

In closing, I hope the committee realizes that although there are benefits, it would not be efficient and wise to take the money from the system the students are paying into. This is why I submit testimony in opposition of SB2551.

Thank you for your time,

Elisabeth Seamon
BS Candidate in Psychology
eseamon@hawaii.edu

From: mailinglist@capitol.hawaii.gov
To: [HRETestimony](#)
Cc: ileanahaunani@gmail.com
Subject: *Submitted testimony for SB2551 on Feb 4, 2014 15:00PM*
Date: Monday, February 03, 2014 9:22:58 AM

SB2551

Submitted on: 2/3/2014

Testimony for HRE on Feb 4, 2014 15:00PM in Conference Room 414

Submitted By	Organization	Testifier Position	Present at Hearing
Ileana Ruelas	Individual	Oppose	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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Date: Monday, February 03, 2014 10:19:37 AM

SB2551

Submitted on: 2/3/2014

Testimony for HRE on Feb 4, 2014 15:00PM in Conference Room 414

Submitted By	Organization	Testifier Position	Present at Hearing
Keao NeSmith	Individual	Oppose	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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Mathew Tanaka
4128 Keaka Drive
Honolulu, Hawai'i 96818

Ka Hō'ike Mana'o o Mathew Tanaka

KE KŪ'Ē AKU NEI I KA PILA S.B. HELU 2551, E PILI ANA I KE KULANUI O HAWAI'I
MA MUA O KE KOMIKE O KA HO'ONA'AUAO KI'EKI'E I KA 'AHA KENEKOA

LĀ 4 O PEPELUALI I KA MAKAHIKI 2014

E ka Luna Ho'omalū Hanohano Taniguchi, e ka hope Luna Ho'omalū Kahele, a me nā lālā hanohano 'ē a'e o Ke Komike o ka Ho'ona'auao Ki'eki'e o ka 'Aha Kenekoa:

'O au nō 'o Mathew Tanaka, he haumāna laeo'o ma lalo o ka malu o Kawaihuelani o Hawai'inuiākea, ka hālau 'ike Hawai'i ma ke Kulanui o Hawai'i ma Mānoa. Ua loa'a pū ho'i nā kekelē a 'elua 'o ia ho'i ka laepua ma ka 'Oihana Ho'okipa a me ka laepua ma ka 'Ōlelo Hawai'i.

Ke kū'ē aku nei au i kēia pila 'o ka hāpai 'ia 'ana aku i mua o 'oukou, 'o ia ho'i ka pila S.B. Helu 2551. 'A'ole paha kēia he komo pinepine i loko o nā kūkākūkā 'ana e pili ana i nā kānāwai o ke aupuni, akā he mea pilikino kēia pila ia'u 'oia i 'o ku'u wahi pu'u kālā nō ka mea e nanalu 'ia nei e lilo aku i ka pu'u kālā nui o ka Moku'āina o Hawai'i. He hewa paha kēia lawe wale 'ana aku i nā kālā mai ko mākou kula aku no ka mea, he mea e hō'e'epa aku i ko mākou kula a e pau ana kona kūlana 'ae'oia iā ia iho.

'A'ole mōakāka le'a nā kumu i hāpai 'ia maila kēia pila a 'ano'ai nō ho'i ka lohe 'ana no kēia mana'o. Inā 'ae 'ia kēia pila e pau ana ke kūlana kū'oko'a o ke Kulanui, a e pilikia ana nā haumāna no ka mea he nui ke kālā e lawe wale 'ia ana. Inā na ka Moku'āina e ho'oholo i kahi kūpono o ko mākou kālā, e 'ulōlohi ana paha nā 'ano ka'ina hana e pono ai nā mea a pau o ke kula e la'a me ka noi'i, nā 'oihana haumāna, a me nā hui haumāna kekahi. Inā i ka Moku'āina kākou e noi aku ai i kālā ma hope a ma mua paha o ka noi 'ana aku i ke kulanui, pāpālua ka hana e pono ai ka ho'ona'auao 'ana. 'A'ole anei i lawa kā mākou hana ma ka papa me ka 'ole o nā hihia o ka 'oihana kulanui, a me nā 'ano mana'o politika o ke aupuni?

'A'ole paha i lawa ke kama'ilio 'ia o kēia pila, 'oia i 'a'ole loa i lohe iki e pili ana ia ma mua iho o ka lā palena pau no ka ho'okomo 'ana aku i ko'u mau mana'o i mua ou. E 'olu'olu, mai nō a 'ae wale 'ia me ka 'ole o ke kama'ilio 'ana me nā haumāna i kēia wā 'oia i nā mākou a me ko mākou noi'i paha e ho'oholomua aku i ke kulanui mai kēia mua aku. E no'ono'o pū 'ia paha nā po'e i puka 'ē mai ke kulanui me ke kekelē, a kāko'o lākou i ke kulanui. E kāko'o ana anei lākou iā mākou inā lilo wale ko lākou pu'u kālā i ke aupuni? Kānalua paha. 'Oia he haumāna au o ke kula 'Oihana Ho'okipa ma mua, maopopo le'a ia'u ka waiwai o nā haumāna i puka a me ko lākou kāko'o 'ana mai ma o ka hā'awi le'a 'ana mai i pu'u kālā.

Inā ua kāpulu kekahi mahele o kēia leta kū'ē, 'o ke kumu ho'i 'o ia ka lawa 'ole o ka manawa a'u e waiho aku ai i nā mana'o kū'ē a pau i mua ou. He kama'āina au i hānau 'ia a hānai 'ia ho'i ma Āliamanu o O'ahu nei, a ke kū'ē nei au i kēia pila no ka pono o mākou haumāna a me ka holomua o kākou kama'āina ma ka ho'ona'auao i loko o nā Kulanui o Hawai'i nei me ka hilina'i 'ana i ka mana o ko mākou kulanui e mālama i ko mākou pu'u kālā pono'i ma ka maha'oi 'ole 'ana mai o ke aupuni.

Me ka 'oia'i'o,

Mathew Tanaka