

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2013

Instructions for Expenditure Plans and Allotments for FY 13 contained in this document are generally similar to those issued for FY 12, except that requirements pursuant to Sections 96 (labor savings adjustments) and 97 (Program Review adjustments) of Act 164, SLH 2011, as amended by Act 106, SLH 2012, have been deleted as they are no longer applicable.

Each department shall submit the following:

1. An operational expenditure plan (OEP) for each appropriation account authorized by Act 164, SLH 2011, as amended by Act 106, SLH 2012, to be requested by a Request for Allotment (Form A-19) and a separate narrative page indicating program objectives and activities as related to the OEP.
2. A Form A-19 for each appropriation account from the OEP.
3. A Request for Transfer of Funds (Form A-21) for all transfers proposed in the department's OEP, as applicable.
4. A summary of collective bargaining (CB) allocations by fund, appropriation symbol, act, and Included/Excluded. Totals should be provided by fund. (Form CB.)

I. Operational Expenditure Plans

Each department shall submit an initial expenditure plan for each program for which funds have been appropriated pursuant to Act 164, SLH 2011, as amended by Act 106, SLH 2012. The Department of Budget and Finance (B&F) shall review the expenditure plans and allotment requests shall generally be approved on the basis of such plans. Expenditure plans for specific appropriations are not required.

A. Expenditure plan submissions shall consist of the following:

1. One copy of the expenditure plan which shows the quarterly outlay of funds for the appropriation account by personal services, other current expenses, equipment, motor vehicles and financing agreements. (See Sample 1.)
2. A separate narrative page indicating program objectives and activities. The initiation of any authorized new programs or the improvement of existing services shall be identified separately in the narrative.

This narrative should include data indicating what is to be done, how much is to be done, and other pertinent information relating to activities in each quarter. Utilize measures of work units wherever possible.

The narrative should support and be consistent with the OEP. B&F may request any supplemental information which it deems necessary to properly review and evaluate departmental plans. (See Sample 2.)

B. Operational Expenditure Plan format

1. **Appropriation Column** – Show the amounts by cost element in Act 164, SLH 2011, as amended by Act 106, SLH 2012, and as reflected in your operating budget details.
2. **Current Restriction Column** – Indicate portion of departmental restriction assigned to program. Enter restriction amounts by cost element.
3. **Net Transfers** - Should reflect the net result of any transfers in or out of the program based on anticipated or approved Form A-21s and transfers between the cost elements in the program. (See Sample 1.) Use plus or minus signs to show the direction of the transfers. Do not use parentheses to indicate a transfer out.

The transfers should be reflected only in Columns 3 (net transfers) and 4 (current allocation). Do not show transfers in the appropriation column.

4. **Current Allocation** – In total, the figures in this column should equal your net allocation, i.e., if all of your department's OEPs were summarized, the allocation column total should equal your net departmental allocation.

Any difference between the allocation and planned expenditure program total columns is assumed to be departmental savings or deficits.

5. **Collective Bargaining** – Specific appropriation acts for implementation of the Directed Leave Without Pay program and Favored Nations provisions for FY 13 are as follows:

- Act 106, SLH 2012 - Bargaining Unit (BU) 1
- Act 109, SLH 2012 - BUs 2, 3, 4 and 8 (University of Hawaii (UH))
- Act 110, SLH 2012 - BUs 2, 3, 4 and 13 (Executive Branch)
- Act 111, SLH 2012 - BUs 2, 3, 4, 6 and 13 (Department of Education (DOE))
- Act 112, SLH 2012 - BU 7 (UH)

Enter the allocations from these Acts on Line 2 (CB - All) and Line 5 (Other Cost Items - All), if applicable. It is not necessary to separate the CB amounts by Included and Excluded on the OEP; however, the breakdown by BU and by Included and Excluded must be shown on the back of the full-year A-19.

6. **Financing Agreements** – Enter on Line 3 of the OEP all funds for financing agreements as defined in Executive Memorandum (E.M.) No. 96-17.

If the funds were budgeted (i.e., submitted in the budget request process on Tables BK), the amounts shall be entered in the Appropriations, Allocation, and in the appropriate fiscal quarter columns. (See Sample 1.)

If the funds for the financing agreement are unbudgeted (i.e., not submitted on Tables BK in the budget process), enter the amount in the Net Transfer column indicating the movement from the appropriate cost element, the Allocation column and the affected fiscal quarter columns. Do not enter the amount in the Appropriations column. (See Sample 3.) A financing agreement may be unbudgeted because 1) a financing agreement was not anticipated as the vehicle to acquire a budgeted item, or 2) an unbudgeted item is being funded through program savings and is being acquired through a financing agreement.

Regardless of the cost element of the item being acquired through the financing agreement, all amounts should be combined on Line 3 and included in the Total Appropriations lines and on Line 9. Do not include financing agreements on any other line of the OEP.

- C. Amended expenditure plans are not required with each revised allotment request unless requested by the B&F analyst assigned to your department. Only initial and fiscal year-end expenditure plans must be submitted.
- D. Please circle the line number of each line of data on your amended expenditure plan that is being changed since the last submittal. A change means 1) a change to any of the amounts on the line, 2) adding in data on a line that was previously blank, or 3) deleting an entire line of data. (See Sample 4.)

II. Request for Allotment (Form A-19)

Requirements for the Allotment Request forms are as follows:

1. Each department shall request allotment of funds appropriated or authorized by program; by "10" Personal Services or "20" Other Current Expenses (including Financing Agreements); by funds; and by quarters using Request for Allotment (Form A-19). (See Samples 5 and 7.) The breakdowns for Personal Services and Other Current Expenses (including Financing Agreements) must match your department's operating budget (BJ and BK) details, unless transfers were identified in your OEP.
2. **Restriction** – Enter amount of departmental restriction assigned to program, as applicable, by cost element.
3. **Financing Agreements** – Enter all funds for financing agreements, as defined in E.M. No. 96-17, as a separate line item under Other Current Expenses in the Appropriation and other applicable columns.

4. Enter unbudgeted financing agreements in the Allocation and applicable quarterly allotment columns; do not enter them in the Appropriation column. See Items B.6 above for an explanation of budgeted and unbudgeted financing agreements.

Do not consolidate these financing agreement line items into the Personal Services or Other Current Expenses lines on subsequent amendments to the A-19.

5. Each Form A-19 should reflect a single appropriation account.
6. Each allotment form should reflect the proper appropriation act and year of authorization in the space provided. The program ID associated with each appropriation symbol must be shown on the Form A-19 in the space labeled, "Program I.D."
7. Only amounts appropriated or authorized by Act 164, SLH 2011, as amended by Act 106, SLH 2012, or other specific appropriation acts are to be reflected in Column 2, "Appropriation."
8. Reflect transfers, including CB allocations, separately in Column 4 (Allocation for this Fiscal Year) and the applicable quarterly allotment columns. CB amounts should be identified in Column 1 (Allotment Category Description) as "CB – All, Other Salary Adjustments" and "CB – All, Other Cost Items." All transfers should be identified as "Trf . . ."
9. Trust accounts authorized by Act 164, SLH 2011, as amended by Act 106, SLH 2012, will not be subject to reversion. An "N" should be placed in the reversion column of the Form A-19 for these accounts.
10. Upon approval of the expenditure plans and Form A-21s, allotments shall be made for all quarters subject to a quarterly review of the availability of funds.
11. The Comptroller shall maintain control over departmental expenditures to ensure that expenditures shall not exceed the amounts allotted and shall not honor vouchers against program appropriations which have not been allotted.

Only trust and federal fund allotments may exceed authorized appropriation levels with Governor's approval. All other funds may be allotted only up to the authorized amounts in Act 164, SLH 2011, as amended by Act 106, SLH 2012, except as otherwise provided by general law.

12. Additional fund authorizations provided in the Appropriations Act or other specific appropriation acts are to be reflected in Column 4 and the applicable quarterly allotment columns. The amounts should be identified in Column 1 as "Addtl. Auth."

13. Each type of adjustment must be shown on a separate line when submitting an amended allotment request. Do not combine them into one adjustment item.

Subsequent requests should reflect the totals for Personal Services and Other Current Expenses from the latest approved Form A-19.

14. Full-year allotment requests must be accompanied by an OEP and any other supplemental information requested by B&F. A Request for Transfer of Funds (Form A-21) must be concurrently submitted, as applicable. All required documentation must be submitted as a unit.

Subsequent requests for amended allotments shall be submitted with written justifications on the reverse side of the Form A-19 and any other information as required by B&F. Amended OEPs are not required with amended allotment requests unless requested by the B&F analyst assigned to your department.

Improperly submitted A-19 forms or incomplete submissions will be returned without action. Departments should consult with the appropriate B&F analyst for further clarification of the reporting format.

15. With the exception of DOE and UH, pursuant to Chapter 37, HRS, all aspects of departmental allotment requests shall be reviewed, evaluated and approved by the Director of Finance to ensure consistency with sound fiscal management practices.

III. Summary of Collective Bargaining Allocation

1. Provide a breakdown of your CB allocations by program ID, by Included and Excluded and by means of financing. (Form CB.)
2. Prepare a separate table for each means of financing. You may delete columns for acts which do not apply to your department.
3. The appropriation symbol is the account into which the CB funds should be deposited.

Attachments: Samples 1, 2, 3, 4, 5, 6, and 7

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2012-13

SAMPLE 1

FISCAL YR: 13
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 21-Sep-12

C R D	T R	APPROPRIATION 2012-13	CURRENT RESTRICTION 2012-13	NET TRANSFERS 2012-13	CURRENT ALLOCATION 2012-13	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
						1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.		879,808	43,990		835,818	208,955	208,954	208,955	208,954	835,818
2.		15,000	750		15,000	3,750	3,750	3,750	3,750	15,000
3.		529,328	26,466	-1,250	501,612	125,403	125,403	125,403	125,403	501,612
5.		1,250	62	1,250	400	100	100	100	100	400
6.					2,438	700	425	1,313		2,438
7.					0					0

C		1,425,386	71,268	0	1,369,518	341,771	342,469	342,196	343,082	1,369,518
R										
D	T									
	R									
8.	G	13	P	A	11.00					
9.	G	13	P	A	1,425,386	341,771	342,469	342,196	343,082	1,369,518
					11.00					
					1,425,386	341,771	342,469	342,196	343,082	1,369,518

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2013

Program ID: HMS 225

Program Title: Private Housing Development and Ownership

Program Objectives: To assist low and moderate-income individuals and families in purchasing a home by augmenting the available supply of reasonably priced dwelling units and by making available down payment loans, mortgage loans and other home financing methods.

1. Conduct discussions with developers, community associations, and governmental agencies concerning proposals for housing developments
2. Evaluate the financial geographical, marketing, and construction aspects of each proposal, and select those projects most consistent with the program objectives.
3. Control the development costs and construction of the project scheduled to begin during the fiscal year.
4. Secure mortgage funds and other financial assistance from the federal, state, and private sector to supplement the current sources of funds.

	<u>1st Qtr</u>	<u>2nd Qtr</u>	<u>3rd Qtr</u>	<u>4th Qtr</u>
1) No. of participation loans processed	0	0	0	0
2) No. of development loans processed	2	2	2	2
3) No. of single-family dwelling units planned for construction	188	187	188	187
4) No. of multi-family dwelling units planned for construction	375	375	375	375

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2012-13

SAMPLE 3

FISCAL YR: 13

PROGRAM ID: HRD191

TABLE-ID: A

PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 20-Jun-13

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2012-13	CURRENT RESTRICTION 2012-13	NET TRANSFERS 2012-13	CURRENT ALLOCATION 2012-13	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		879,808	43,990		835,818	208,954	208,955	208,954	208,954	835,818
2.	ALL CB, OTHER SALARY ADJS					15,000	3,750	3,750	3,750	3,750	15,000
3.	FINANCING AGREEMENTS		15,000	750	17,000	31,250	3,562	3,563	3,562	20,562	31,250
4.	OTHER CURRENT EXPENSES		529,328	26,466	-18,250	484,612	125,403	125,403	125,403	108,403	484,612
5.	OTHER COST ITEMS - ALL					400	100	100	100	100	400
6.	EQUIPMENT		1,250	62	1,250	2,438	700	425	425	1,313	2,438
7.	MOTOR VEHICLE					0					0

C	TOTAL APPROPRIATION	T	1,425,386	71,268	0	1,369,518	341,771	342,469	342,196	343,082	1,369,518
R		R									
D	FUND YR APPR DEPT R MOF										
8.	G 13 191 P A		11.00								
9.	G 13 191 P A		1,425,386	71,268	0	1,369,518	341,771	342,469	342,196	343,082	1,369,518
	TOTAL APPROPRIATION		11.00	71,268	0	1,369,518	341,771	342,469	342,196	343,082	1,369,518

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2012-13

SAMPLE 4

FISCAL YR: 13
PROGRAM ID: HRD191
TABLE-ID: A

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

PROGRAM TITLE: SUPPORTING SERVICES

DATE: 20-Jun-13

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2012-13	CURRENT RESTRICTION 2012-13	NET TRANSFERS 2012-13	CURRENT ALLOCATION 2012-13	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		879,808	43,990		835,818	208,955	208,954	208,955	208,954	835,818
	2. ALL CB, OTHER SALARY ADJS					15,000	3,750	3,750	3,750	3,750	15,000
	3. FINANCING AGREEMENTS		15,000	750	17,000	31,250	3,563	3,562	3,563	20,562	31,250
	4. OTHER CURRENT EXPENSES		529,328	26,466	-18,250	484,612	125,403	125,403	125,403	108,403	484,612
	5. OTHER COST ITEMS - ALL					400	100	100	100	100	400
	6. EQUIPMENT		1,250	62	1,250	2,438	700	425	425	1,313	2,438
	7. MOTOR VEHICLE					0					0

C	TOTAL APPROPRIATION		1,425,386	71,268	0	1,369,518	341,771	342,469	342,196	343,082	1,369,518
R											
D	FUND YR APPR DEPT R MOF										
8.	G 13 191 P A		11.00								
9.	G 13 191 P A		1,425,386	71,268	0	1,369,518	341,771	342,469	342,196	343,082	1,369,518
	TOTAL APPROPRIATION		11.00	1,425,386	0	1,369,518	341,771	342,469	342,196	343,082	1,369,518

STATE OF HAWAII
REQUEST FOR ALLOTMENT

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
Request is hereby made for approval of the following allotments:

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-13-191-P X-xx-xxx-xx

APPROPRIATION TITLE AND ACT NO. OR LAW Act 106, SLH 2012
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

SAMPLE 5

COMPTROLLER'S NO. XXXXXXXXXX DATE MM/DD/YY

DEPT. NO. _____

ORIGINAL X OR AMENDMENT NO. _____

SIGNATURE _____

MEANS OF FINANCING A

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	RESTRICTED	ALLOCATION FOR THIS FISCAL YEAR	ALLOTMENT FOR QUARTER JULY-SEPT		ALLOTMENT FOR QUARTER OCT-DEC		ALLOTMENT FOR QUARTER JAN-MAR		ALLOTMENT FOR QUARTER APR-JUNE		ESTIMATED BALANCE JUNE 30, 20
				TC	XX	TC	XX	TC	XX	TC	XX	
Personal Services CB - All, other salary adjustments	879,808	43,990	835,818 15,000	208,955 3,750	208,955 3,750	208,954 3,750	208,955 3,750	208,955 3,750	208,954 3,750	208,954 3,750		
10 - Personal Services	879,808	43,990	850,818	212,705	212,705	212,704	212,705	212,705	212,704	212,704		
Other Current Expenses CB - All, other cost items Financing Agreements	530,578 15,000	26,528 750	504,050 400 14,250	125,403 100 3,563	125,403 100 3,563	126,103 100 3,562	125,828 100 3,563	125,828 100 3,563	126,716 100 3,562	126,716 100 3,562		
20 - Other Current Expenses	545,578	27,278	518,700	129,066	129,066	129,765	129,491	129,491	130,378	130,378		
	1,425,386	71,268	1,369,518	341,771	341,771	342,469	342,196	342,196	343,082	343,082		

ALLOTMENT ADVISE

TO THE HEAD OF THE DEPARTMENT NAMED ABOVE:
Please be advised that the following allotments have been approved.
Expenditures incurred during each allotment period must be restricted to the amounts approved.

DATE _____
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
BY _____
DIRECTION OF THE GOVERNOR

APPROPRIATION	ALLOTMENT	ALLOT CAT	1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS
			TC	XX	TC	XX	TC	XX	TC	XX	
APPROPRIATION EST/ INCREASE TC XXXXXXXXXXXX XX	RESTRICTION INCREASE TC XXXXXXXXXXXX XX	10	511	212,705 00	512	212,704 00	513	212,705 00	514	212,704 00	REVERSION DECREASE TC XXXXXXXXXXXX XX
411	431	10	515		516		517		518		593
APPROPRIATION DECREASE TC XXXXXXXXXXXX XX	RESTRICTION DECREASE TC XXXXXXXXXXXX XX	20	511	129,066 00	512	129,765 00	513	129,491 00	514	130,378 00	
412	432	20	515		516		517		518		

INSTRUCTIONS: Prepare in triplicate and submit all copies to the Department of Budget and Finance.
State fully on the reverse side the necessity for requesting amended allotment. Requests for capital outlays must be itemized.

STATE ACCOUNTING FORM A-19
JANUARY 1, 2000 (REVISED)

SAMPLE 6

(Note to A-19 Preparer - type the Collective Bargaining breakdown by act and by included and excluded, on the back of the A-19. Include any allocations for other cost items in this breakdown also. In the sample below, the total corresponds to the \$15,000 in salary adjustments and \$400 in other cost items on the A-19)

Act 110/2012	Included	10,900
	Excluded	<u>4,500</u>
		15,400

**STATE OF HAWAII
REQUEST FOR ALLOTMENT**

SAMPLE 7

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
Request is hereby made for approval of the following allotments:

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-13-191-P x-xx-xxx-xx

COMPTROLLER'S NO. XXXXXXXXXX DATE MM/DD/YY

General
FUND

APPROPRIATION TITLE AND ACT NO. OR LAW Act 106, SLH 2012
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

DEPT. NO. _____ OR AMENDMENT NO. 1

MEANS OF FINANCING
A

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	RESTRICTED	ALLOCATION FOR THIS FISCAL YEAR	ALLOTMENT FOR QUARTER				ESTIMATED BALANCE JUNE 30, 20
				JULY-SEPT	OCT-DEC	JAN-MAR	APR-JUNE	
10 - Personal Services	879,808	43,990	850,818	212,705	212,704	212,705	212,704	
Other Current Expenses Amendment - Transfer to Financing Agreements	530,578	26,528	504,450 -17,000	125,503	126,203	125,928	126,816 -17,000	
Financing Agreements Amendment - Transfer from Other Current Exp.	15,000	750	14,250 17,000	3,563	3,562	3,563	3,562 17,000	
20 - Other Current Expenses	545,578	27,278	518,700	129,066	129,765	129,491	130,378	
	1,425,386	71,268	1,369,518	341,771	342,469	342,196	343,082	

ALLOTMENT ADVISE

TO THE HEAD OF THE DEPARTMENT NAMED ABOVE:
Please be advised that the following allotments have been approved.
Expenditures incurred during each allotment period must be restricted to the amounts approved.

DATE _____

DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
BY _____
BY DIRECTION OF THE GOVERNOR

APPROPRIATION EST/ INCREASE	RESTRICTION INCREASE	ALLOT CAT	ALLOTMENT	1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS	
				TC	XX	TC	XX	TC	XX	TC	XX	TC	XX
411	431	10	ALLOT EST/ INCREASE	511		512		513		514			
		10	ALLOT DECREASE	515		516		517		518		593	
		20	ALLOT EST/ INCREASE	511		512		513		514		593	
412	432	20	ALLOT DECREASE	515		516		517		518			

INSTRUCTIONS: Prepare in triplicate and submit all copies to the Department of Budget and Finance.
State fully on the reverse side the necessary for requesting amended allotment. Requests for capital outlays must be itemized.

STATE ACCOUNTING FORM A-19
JANUARY 1, 2000 (REVISED)