

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2014

Instructions for Expenditure Plans and Allotments for FY 14 contained in this document are generally similar to those issued for FY 13.

Each department shall submit the following:

1. An operational expenditure plan (OEP) for each appropriation account authorized by Act 134, SLH 2013, 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 134, SLH 2013. 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 134, SLH 2013, 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 CB for FY 14 are as follows:

- Act 79, SLH 2013 - Bargaining Unit (BU) 1
- Act 80, SLH 2013 - BU 5
- Act 82, SLH 2013 - BUs 2, 3 and 4
- Act 83, SLH 2013 - BU 8
- Act 84, SLH 2013 - BU 9
- Act 134, SLH 2013 - BU 10
- Act 134, SLH 2013 - Salary Commission/statutorily-linked
- Act 173, SLH 2013 - Excluded tied to BU 13

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 Item 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 134, SLH 2013, 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, Federal Fund and Other Federal Fund accounts authorized by Act 134, SLH 2013, 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, federal fund and other 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 134, SLH 2013, 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. Federal fund and other federal fund allotment requests must be accompanied by the appropriate grant award notice (or equivalent), if available. 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.
16. Departments with federal awards should also refer to the Director of Finance's memorandum regarding the "Assignment of Appropriation Symbols for Federal Awards" for more specific instructions regarding the allotment of federal funds.

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. (See Sample 8.)
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, 7, and 8

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2013-14

SAMPLE 1

FISCAL YR: 14
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 21-Sep-13

C	T	R	PROGRAM REQUIREMENTS	APPROPRIATION 2013-14	CURRENT RESTRICTION 2013-14	NET TRANSFERS 2013-14	CURRENT ALLOCATION 2013-14	1ST QTR	2ND QTR	3RD QTR	4TH QTR	PLANNED EXPENDITURE PROGRAM	PLANNED EXPENDITURE PROGRAM TOTAL
			1. PERSONAL SVCS (PAYROLL)	895,877	44,794		851,083	212,771	212,771	212,771	212,771	212,770	851,083
			2. ALL CB, OTHER SALARY ADJS				15,000	3,750	3,750	3,750	3,750	3,750	15,000
			3. FINANCING AGREEMENTS	15,000	750		14,250	3,563	3,562	3,563	3,562	3,562	14,250
			4. OTHER CURRENT EXPENSES	532,259	26,613	-1,250	504,396	126,099	126,099	126,099	126,099	126,099	504,396
			5. OTHER COST ITEMS - ALL				400	100	100	100	100	100	400
			6. EQUIPMENT	1,250	63	1,250	2,437	700	425	425	1,312	1,312	2,437
			7. MOTOR VEHICLE				0						0

C	T	R	FUND YR APPR DEPT R MOF	APPROPRIATION	TOTAL APPROPRIATION	0	1,387,566	346,283	346,982	346,708	347,593	1,387,566
			8. G 14 191 P A	11.00								
			9. G 14 191 P A	1,444,386	72,220	0	1,387,566	346,283	346,982	346,708	347,593	1,387,566
			TOTAL APPROPRIATION	11.00	72,220	0	1,387,566	346,283	346,982	346,708	347,593	1,387,566
			TOTAL APPROPRIATION	1,444,386	72,220	0	1,387,566	346,283	346,982	346,708	347,593	1,387,566

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2014

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
2013-14

SAMPLE 3

FISCAL YR: 14

PROGRAM ID: HRD191

TABLE-ID: A

PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 20-Jun-14

C	T	R	APPROPRIATION 2013-14	CURRENT RESTRICTION 2013-14	NET TRANSFERS 2013-14	CURRENT ALLOCATION 2013-14	1ST QTR	2ND QTR	3RD QTR	4TH QTR	PLANNED EXPENDITURE PROGRAM TOTAL
1. PERSONAL SVCS (PAYROLL)			895,877	44,794		851,083	212,771	212,771	212,771	212,771	851,083
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			532,259	26,613	-18,250	487,396	121,849	121,849	121,849	121,849	487,396
5. OTHER COST ITEMS - ALL						400	100	100	100	100	400
6. EQUIPMENT			1,250	63	1,250	2,437	700	425	1,312		2,437
7. MOTOR VEHICLE						0					0

C	TOTAL APPROPRIATION		1,444,386	72,220	0	1,387,566	342,033	342,732	342,458	360,343	1,387,566
R											
D	FUND YR APPR DEPT R MOF										
8.	G 14 191 P A		11.00								
9.	G 14 191 P A		1,444,386	72,220	0	1,387,566	342,033	342,732	342,458	360,343	1,387,566
	TOTAL APPROPRIATION		11.00	72,220	0	1,387,566	342,033	342,732	342,458	360,343	1,387,566

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2013-14

SAMPLE 4

FISCAL YR: 13

PROGRAM ID: HRD191

TABLE-ID: A

PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 20-Jun-14

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2013-14	CURRENT RESTRICTION 2013-14	NET TRANSFERS 2013-14	CURRENT ALLOCATION 2013-14	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		895,877	44,794		851,083	212,771	212,771	212,771	212,770	851,083
	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		532,259	26,613	-18,250	487,396	121,849	121,849	121,849	121,849	487,396
	5. OTHER COST ITEMS - ALL					400	100	100	100	100	400
	6. EQUIPMENT		1,250	63	1,250	2,437	700	425	1,312	2,437	2,437
	7. MOTOR VEHICLE					0					0

C	TOTAL APPROPRIATION	T	1,444,386	72,220	0	1,387,566	342,033	342,732	342,458	360,343	1,387,566
R		R									
D	FUND YR APPR DEPT R MOF										
	8. G 13 191 P A		11.00								
	9. G 13 191 P A		1,444,386	72,220	0	1,387,566	342,033	342,732	342,458	360,343	1,387,566
	TOTAL APPROPRIATION		11.00	72,220	0	1,387,566	342,033	342,732	342,458	360,343	1,387,566

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

Request is hereby made for approval of the following allotments:

DEPARTMENT Human Resources Development

APPROPRIATION SYMBOL G-14-191-P

x-xx-xxx-xx

**STATE OF HAWAII
REQUEST FOR ALLOTMENT**

SAMPLE 5

COMPTROLLER'S NO. XXXXXXXXXX

DATE MM/DD/YY

General
FUND

APPROPRIATION TITLE AND ACT NO. OR LAW Act xxx, SLH 2013
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

DEPT. NO. _____

ORIGINAL 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 E R JUNE 30, 20 V
			895,877	43,990	212,971	212,972	212,972	212,972	212,972	212,972	212,972	212,972	
Personal Services CB - All, other salary adjustments	895,877	43,990	851,887 15,000	3,750	212,971 3,750	212,972 3,750	212,972 3,750	212,972 3,750	212,972 3,750	212,972 3,750	212,972 3,750	212,972 3,750	
10 - Personal Services	895,877	43,990	866,887		216,721	216,722	216,722	216,722	216,722	216,722	216,722	216,722	
Other Current Expenses CB - All, other cost items Financing Agreements	533,509 15,000	26,528 750	506,981 400 14,250	126,745 100 3,563	126,745 100 3,563	126,745 100 3,563	126,745 100 3,563	126,745 100 3,563	126,745 100 3,563	126,745 100 3,563	126,745 100 3,563	126,746 100 3,562	
20 - Other Current Expenses	548,509	27,278	521,631		130,408	130,407	130,407	130,408	130,408	130,408	130,408	130,408	
	1,444,386	71,268	1,388,518		347,129	347,129	347,129	347,130	347,130	347,130	347,130	347,130	

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	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	511	512	512	513	513	514	514	514	514	593
412	432	20	511	512	512	513	513	514	514	514	514	593

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.

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 xxx/2013	
Included	10,900
Excluded	<u>4,500</u>
	15,400

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

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-14-191-P
X-XX-XXX-XX

STATE OF HAWAII
REQUEST FOR ALLOTMENT

COMPTROLLER'S NO. XXXXXXXXXX DATE MMDDYY
DEPT. NO. General
FUND A

SAMPLE 7

OR AMENDMENT NO. 1
SIGNATURE _____

APPROPRIATION TITLE AND ACT NO. OR LAW Act xxx, SLH 2013
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	RESTRICTED	MEANS OF FINANCING												ESTIMATED BALANCE JUNE 30, 20		
			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	4TH QUARTER AMOUNT		3RD QUARTER AMOUNT		2ND QUARTER AMOUNT		1ST QUARTER AMOUNT			
			TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC
Personal Services	895,877	43,990	866,887	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	
10 - Personal Services	895,877	43,990	866,887	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	216,521	
Other Current Expenses Amendment - Transfer to Financing Agreements	533,509	26,528	504,450 -17,000	125,503	125,503	125,503	125,503	125,503	125,503	125,503	125,503	125,503	125,503	125,503	125,503	125,503	
Financing Agreements Amendment - Transfer from Other Current Exp.	15,000	750	14,250 17,000	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	
20 - Other Current Expenses	548,509	27,278	518,700	129,066	129,066	129,066	129,066	129,066	129,066	129,066	129,066	129,066	129,066	129,066	129,066	129,066	
	1,444,386	71,268	1,385,587	345,587	346,286	346,012	346,898										

ALLOTMENT ADVICE
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	
411	431	10	INCREASE	511	511	512	512	513	513	514	514	REVERSION DECREASE
		10	DECREASE	515	515	516	516	517	517	518	518	TC
		20	INCREASE	511	511	512	512	513	513	514	514	593
		20	DECREASE	515	515	516	516	517	517	518	518	593

