

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2015

Instructions for Expenditure Plans and Allotments for FY 15 contained in this document are generally similar to those issued for FY 14.

Each department shall submit the following:

1. An operational expenditure plan (OEP) for each appropriation account authorized by Act 134, SLH 2013, as amended by Act 122, SLH 2014, 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, as amended by Act 122, SLH 2014. 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, as amended by Act 122, SLH 2014, and as reflected in your operating budget details.
2. **Current Restriction Column** – Indicate the portion of departmental restriction assigned to the 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 15 are as follows:

- Act 79, SLH 2013 - Bargaining Unit (BU) 1
- Act 80, SLH 2013 & Act 134, SLH 2013, as amended by Act 122, SLH 2014 - BU 5
- Act 82, SLH 2013 - BUs 2, 3 and 4
- Act 83, SLH 2013 - BU 8
- Act 84, SLH 2013 & Act 78, SLH 2014 - BU 9
- Act 134, SLH 2013, as amended by Act 122, SLH 2014 & Act 2, 2nd SpSLH - BU 10
- Act 134, SLH 2013, as amended by Act 122, SLH 2014 - Salary Commission/statutorily-linked
- Act 173, SLH 2013 & Act 3, 2nd SpSLH - BU 13
- Act 15, SLH 2014 - BU 11
- Act 77, SLH 2014 - BU 6

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 should 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. The 5% restriction and the 5% contingency restriction should be broken out separately in the A-19.
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.

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.

4. Each Form A-19 should reflect a single appropriation account.
5. 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."
6. Only amounts appropriated or authorized by Act 134, SLH 2013, as amended by Act 122, SLH 2014, or other specific appropriation Acts are to be reflected in Column 2, "Appropriation."
7. Reflect transfers, including CB allocations, separately in Column 4 (Allocation for this Fiscal Year) and the applicable quarterly allotment columns. CB 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 . . ."
8. Trust, Federal Fund and Other Federal Fund accounts authorized by Act 134, SLH 2013, as amended by Act 122, SLH 2014, will not be subject to reversion. An "N" should be placed in the reversion column of the Form A-19 for these accounts.
9. 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.
10. 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, as amended by Act 122, SLH 2014, except as otherwise provided by general law.

11. 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 description should be identified in Column 1 as "Addtl. Auth."

12. 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.

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

14. With the exception of the Department of Education and the University of Hawaii, 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.
15. A FAMS Award Record ID number shall be noted on the Request for Allotment (Form A-19) for operating and referenced in the CIP allotment request involving federal funds.
16. Departments with federal funds should refer to Finance Memorandum No. 13-05, "New Methodology for Assignment of Appropriation Symbols for Federal Awards," which includes procedures for federal fund allotment requests. Policies and procedures regarding the management of federal funds are posted on federalawards.hawaii.gov.

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
2014-15

SAMPLE 1

FISCAL YR: 15
PROGRAM ID: HRD191
TABLE-ID: A

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

PROGRAM TITLE: SUPPORTING SERVICES

DATE: 21-Sep-14

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2014-15	CURRENT RESTRICTION 2014-15	NET TRANSFERS 2014-15	CURRENT ALLOCATION 2014-15	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		895,877	89,588		806,289	201,572	201,572	201,572	201,573	806,289
2.	ALL CB, OTHER SALARY ADJS					15,000	3,750	3,750	3,750	3,750	15,000
3.	FINANCING AGREEMENTS		15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500
4.	OTHER CURRENT EXPENSES		532,259	53,226		479,033	119,758	119,758	119,758	119,759	479,033
5.	OTHER COST ITEMS - ALL					400	100	100	100	100	400
6.	EQUIPMENT		1,250	125		1,125	700	425	0	0	1,125
7.	MOTOR VEHICLE					0					0

C	TOTAL APPROPRIATION		1,444,386	144,439	0	1,315,347	328,555	329,255	328,980	328,557	1,315,347
R											
D	FUND YR APPR DEPT R MOF										
8.	G 15 191 P A		11.00								
9.	G 15 191 P A		1,444,386	144,439	0	1,315,347	328,555	329,255	328,980	328,557	1,315,347
	TOTAL APPROPRIATION		1,444,386	144,439	0	1,315,347	328,555	329,255	328,980	328,557	1,315,347

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2015

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
2014-15

SAMPLE 3

FISCAL YR: 15

PROGRAM ID: HRD191

TABLE-ID: A

PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 20-Jun-15

C	T	R	APPROPRIATION 2014-15	CURRENT RESTRICTION 2014-15	NET TRANSFERS 2014-15	CURRENT ALLOCATION 2014-15	1ST QTR	2ND QTR	3RD QTR	4TH QTR	PLANNED EXPENDITURE PROGRAM TOTAL
1.			895,877	89,588		806,289	201,572	201,572	201,572	201,572	806,289
2.						15,000	3,750	3,750	3,750	3,750	15,000
3.			15,000	1,500	17,000	30,500	3,375	3,375	3,375	20,375	30,500
4.			532,259	53,226	-18,250	460,783	119,758	119,758	119,758	101,509	460,783
5.						400	100	100	100	100	400
6.			1,250	125	1,250	2,375	700	425	1,250	1,250	2,375
7.						0					0

C	T	R	TOTAL APPROPRIATION	144,439	0	1,315,347	328,555	329,255	328,980	328,557	1,315,347
8.	G	15	191	P	A	11.00					
9.	G	15	191	P	A	1,444,386	144,439	328,555	328,980	328,557	1,315,347
			TOTAL APPROPRIATION			11.00	144,439	329,255	328,980	328,557	1,315,347
						1,444,386	144,439	329,255	328,980	328,557	1,315,347

REPORT # OBBEXP1

STATE OF HAWAII

SAMPLE 4

OPERATIONAL EXPENDITURE PLAN
2014-15

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

FISCAL YR: 15

PROGRAM ID: HRD191

TABLE-ID: A

PROGRAM TITLE: SUPPORTING SERVICES

DATE: 20-Jun-15

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	PROGRAM TOTAL
1. PERSONAL SVCS (PAYROLL)			895,877	89,588		806,289	201,572	201,572	201,572	201,573	806,289
2. ALL CB, OTHER SALARY ADJUS						15,000	3,750	3,750	3,750	3,750	15,000
3. FINANCING AGREEMENTS			15,000	1,500	17,000	30,500	3,375	3,375	3,375	20,375	30,500
4. OTHER CURRENT EXPENSES			532,259	53,226	-18,250	460,783	119,758	119,758	119,758	101,509	460,783
5. OTHER COST ITEMS - ALL						400	100	100	100	100	400
6. EQUIPMENT			1,250	125	1,250	2,375	700	425	1,250	1,250	2,375
7. MOTOR VEHICLE						0					0

C	TOTAL APPROPRIATION		1,444,386	144,439	0	1,315,347	328,555	329,255	328,980	328,557	1,315,347
R											
D	FUND YR APPR DEPT R MOF										
8.	G 15 191 P A		11.00								
9.	G 15 191 P A		1,444,386	144,439	0	1,315,347	328,555	329,255	328,980	328,557	1,315,347
	TOTAL APPROPRIATION		11.00	1,444,386	0	1,315,347	328,555	329,255	328,980	328,557	1,315,347

