

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2018

Instructions for Expenditure Plans and Allotments for FY 18 contained in this document are generally similar to those issued for FY 17.

Each department shall submit the following:

1. An operational expenditure plan (OEP) for each appropriation account authorized by Act 49, SLH 2017, 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 49, SLH 2017. 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 49, SLH 2017, 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 3.) Use plus or minus signs to show the direction of the transfers.

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** – Appropriation acts for implementation of CB, including Hawaii Employer-Union Health Benefits Trust Fund (EUTF), for FY 18 are as follows:

CB allocations to departments:

- Act 22, SLH 2017 - Bargaining Units (BU) 2, 8, 9, and 13
- Act 23, SLH 2017 - BUs 3 and 4
- Act 24, SLH 2017 - BU 5
- Act 25, SLH 2017 - BU 6
- Act 27, SLH 2017 - BU 11

CB allocations to B&F for EUTF only:

- Act 26, SLH 2017 - BUs 1, 7, and 10
- Act 28, SLH 2017 - BU 14

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 Appropriation 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 Appropriation 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.

Circle the line number of each line of data on your amended expenditure plan that has been changed since the last submittal. A change means: 1) a change to any of the amounts on the line; 2) adding 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, 5% contingency restriction and other allocation adjustments, as applicable, 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 49, SLH 2017, 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 49, SLH 2017, 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 49, SLH 2017, unless 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 "Addt'l. 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) may 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 Federal Awards Management System 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. 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
2017-18

SAMPLE 1

FISCAL YR: 18
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 21-Sep-17

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2017-18	CURRENT RESTRICTION 2017-18	NET TRANSFERS 2017-18	CURRENT ALLOCATION 2017-18	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		883,655	44,183		839,472	209,868	209,868	209,868	209,868	839,472
	2. ALL CB, OTHER SALARY ADJS					15,000	3,750	3,750	3,750	3,750	15,000
	3. FINANCING AGREEMENTS		15,000	750		14,250	3,562	3,562	3,562	3,564	14,250
	4. OTHER CURRENT EXPENSES		532,259	26,613		505,646	126,412	126,412	126,412	126,410	505,646
	5. OTHER COST ITEMS - ALL					400	100	100	100	100	400
	6. EQUIPMENT		1,250	63		1,187		700	487	0	1,187
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION						1,432,164	71,609	0	1,375,955	343,692	344,392	344,179	343,692	1,375,955	
	FUND	YR	APPR	DEPT	T R	MOF										
8.	G	18	191	P		A	9.00									
9.	G	18	191	P		A	1,432,164	71,609	0	1,375,955	343,692	344,392	344,179	343,692	1,375,955	
							9.00									
TOTAL APPROPRIATION							1,432,164	71,609	0	1,375,955	343,692	344,392	344,179	343,692	1,375,955	

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2018

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
2017-18

SAMPLE 3

FISCAL YR: 18
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 20-Jun-18

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2017-18	CURRENT RESTRICTION 2017-18	NET TRANSFERS 2017-18	CURRENT ALLOCATION 2017-18	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		883,655	44,183		839,472	209,868	209,868	209,868	209,868	839,472
	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	7,813	7,813	7,813	7,811	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	487	1,250	2,437
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION				T R	MOF								
	FUND	YR	APPR	DEPT										
						1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628	1,375,955
8.	G	18	191	P	A	9.00								
9.	G	18	191	P	A	1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628	1,375,955
						9.00								
						1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628	1,375,955

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2017-18

SAMPLE 4

FISCAL YR: 18
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 20-Jun-18

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2017-18	CURRENT RESTRICTION 2017-18	NET TRANSFERS 2017-18	CURRENT ALLOCATION 2017-18	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		883,655	44,183		839,472	209,868	209,868	209,868	209,868	839,472
	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	7,813	7,813	7,813	7,811	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	487	1,250	2,437
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION						1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628	1,375,955	
	FUND	YR	APPR	DEPT	T R	MOF										
8.	G	18	191	P		A	9.00									
9.	G	18	191	P		A	1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628	1,375,955	
							9.00									
							TOTAL APPROPRIATION	1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628	1,375,955

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

STATE OF HAWAII
REQUEST FOR ALLOTMENT

SAMPLE 5

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-18-191-P
x-xx-xxx-xx

General
FUND

COMPTROLLER'S NO. _____ DATE _____
xxxxxxx MM/DD/YY

APPROPRIATION TITLE AND ACT NO. OR LAW Act 49, SLH 2017
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

A
MEANS OF FINANCING

DEPT. NO. _____

ORIGINAL x OR AMENDMENT NO. _____

SIGNATURE _____

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	REVISION
Personal Services	883,655		839,472	209,868	209,868	209,868	209,868		
Restriction		22,091							
Restriction - Contingency		22,092							
CB - All, other salary adjustments			15,000	3,750	3,750	3,750	3,750		
10 - Personal Services	883,655	44,183	854,472	213,618	213,618	213,618	213,618		
Other Current Expenses	533,509		506,833	126,708	126,708	126,708	126,709		
Restriction		26,676							
CB - All, other cost items			400	100	100	100	100		
Financing Agreements	15,000	750	14,250	3,562	3,562	3,562	3,564		
20 - Other Current Expenses	548,509	27,426	521,483	130,370	130,370	130,370	130,373		
	1,432,164	71,609	1,375,955	343,988	343,988	343,988	343,991		

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 DIRECTION OF THE GOVERNOR

APPROPRIATION				ALLOTMENT	ALLOT CAT	1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS		
APPROPRIATION EST/ INCREASE		RESTRICTION INCREASE		ALLOT EST/ INCREASE	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx
TC	xxxxxxx	xx	TC	xxxxxxx	xx											
411			431													
APPROPRIATION DECREASE		RESTRICTION DECREASE		ALLOT EST/ INCREASE	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx
TC	xxxxxxx	xx	TC	xxxxxxx	xx											
412			432													

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 49/2017

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

