

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2020

Instructions for Expenditure Plans and Allotments for FY 20 contained in this document are generally similar to those issued for FY 19, with the exception of transactions necessary to reflect Act 5, SLH 2019, including transfers, as approved by the Governor pursuant to Section 44 of Act 5, SLH 2019, on June 19, 2019 (to be referred to as "Act 5, SLH 2019, including transfers"). These transfers will be reflected differently on the Operational Expenditure Plan (OEP) and on the Request for Allotment (**Form A-19**).

For the OEP, the appropriation amount for each appropriation account shall generally be the total from Act 5, SLH 2019, including transfers, for the respective program and means of financing (MOF).

For the Request for Allotment (**Form A-19**), the appropriation amount must reflect the amount from Act 5, SLH 2019, not including transfers, as the transfers that were done pursuant to Section 44 of Act 5, SLH 2019, via journal voucher (by the Department of Budget and Finance (B&F)) must be reflected as transfers on the A-19.

Each department shall submit the following:

1. An OEP for each appropriation account authorized by Act 5, SLH 2019, including transfers, and a separate narrative page indicating program objectives and activities as related to the OEP.
2. A Request for Allotment (**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 and 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 5, SLH 2019, including transfers. B&F shall review the expenditure plans, and allotment requests shall generally be approved on the basis of such plans. Expenditure plans for Chapter 42F, HRS, grants and 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 that it deems necessary to properly review and evaluate departmental plans. (See Sample 2.)

B. Operational Expenditure Plan format

1. **Appropriation** – Show the amounts by cost element in Act 5, SLH 2019, including transfers, and as reflected in your department's operating budget details.
2. **Current Restriction** – Indicate the portion of departmental restriction assigned to the program. Enter restriction amounts by cost element.
3. **Net Transfers** – Reflect the net result of any transfers in or out of the program based on anticipated or approved Requests for Transfer of Funds (**Form A-21**) and transfers between the cost elements in the program. (See Sample 3.) Use minus signs to show transfers out (do not use plus signs to indicate transfers in).

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 Hawai'i Employer-Union Health Benefits Trust Fund (EUTF), for FY 20 are as follows:

CB allocations to departments:

- Act 48, SLH 2019 - Bargaining Unit (BU) 5
- Act 49, SLH 2019 - BUs 1 and 10
- Act 50, SLH 2019 - BU 11

CB allocations to B&F for EUTF only:

- Act 47, SLH 2019 - BUs 2, 3, 4, 6, 8, 9, 13, and 14
- Act 49, SLH 2019 - BU 7

Enter the allocations from these acts on Lines 2 (All CB, Other Salary Adjustments) and 5 (Other Cost Items - All) in the Allocation and Planned Expenditure columns, as 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 (Financing Agreements) 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 Planned Expenditure 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 Transfers column to indicate 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 if: 1) the 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)**

Each department shall submit a Request for Allotment (**Form A-19**) for all funds appropriated or authorized that reflects anticipated expenditures by program; by quarter; by “10” Personal Services or “20” Other Current Expenses (including

Financing Agreements); and by fund type and MOF. (See Samples 5, 8, and 9.) The breakdowns for Personal Services and Other Current Expenses (including Financing Agreements) must match the program's operating budget (BJ and BK) details, unless transfers (not including transfers pursuant to Section 44 of Act 5, SLH 2019) were identified in the respective OEP. Amendments may be submitted as necessary to reflect changes in anticipated program expenditures.

A. Request for Allotment submissions shall consist of the following:

1. Original and two copies of the Form A-19 shall be submitted to B&F.
2. Additional information (e.g., CB breakdown) should be noted on the back of the Form A-19 or attached to the original (e.g., Governor's approval), as applicable.

B. Requirements for Request for Allotment (**Form A-19**) forms are as follows:

1. **Department** – Indicate department name.
2. **Appropriation Symbol** – Each A-19 should reflect a single appropriation account.
3. **Appropriation Title and Act No. or Law** – Provide the appropriation title, act number, and year of authorization (e.g., General Appropriations Act, Act 5, SLH 2019) in the space provided. The appropriation title is optional.
4. **Program I.D. No. and Title** – Indicate the program ID and title associated with the appropriation symbol.
5. **Fund** – Indicate fund type (general, special, bond, or trust).
6. **Means of Financing** – Indicate MOF (A for general funds, B for special funds, N for federal funds, etc.).
7. **Comptroller's No. and Date** – To be completed by the Department of Accounting and General Services.
8. **Dept. No.** – To be completed by the requesting department.
9. **Original or Amendment No.** – Indicate if the Request for Allotment is the original (first A-19 for the fiscal year); if not, indicate the amendment number.
10. **Signature** – Signature of the authorized preparer.
11. **Appropriation** – Reflect only the amounts appropriated or authorized by Act 5, SLH 2019, not including transfers, or other specific appropriation. Transfers that were done pursuant to Section 44 of Act 5, SLH 2019, shall be included in the Allocation column to allow for allotment.

12. **Restricted** – Enter the amount of departmental restriction assigned to the program, as applicable, by cost element. The 5% restriction and 5% contingency restriction and other allocation adjustments, as applicable, should be broken out separately in the A-19.

13. **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. (See Sample 7.)

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

14. **Allocation for Fiscal Year** – Reflect transfers, including CB allocations, separately in the Allocation and applicable quarterly allotment columns. CB should be identified in the Allotment Category Description column as “CB – All, Other Salary Adjustments” and “CB – All, Other Cost Items.”

All transfers should be identified as “Trf . . .” Transfers that were done pursuant to Section 44 of Act 5, SLH 2019, shall be reflected in the Allocation column.

15. **Additional Fund Authorizations** – Additional fund authorizations provided in Act 5, SLH 2019, including transfers, or other specific appropriation acts are to be reflected in the Allocation and applicable quarterly allotment columns. The entry should be identified in Column 1 as “Addt'l. Auth.”

16. **Allotment for Quarter** – Indicate anticipated expenditures of the program's allocation for the fiscal year by quarter.

17. **Estimated Balance June 30, 20XX** – Indicate the fiscal year and the estimated allocation balance at the end of the fiscal year.

18. **Reversion (Rev)** – Trust, federal, and other federal fund accounts authorized by Act 5, SLH 2019, including transfers, shall not be subject to reversion. An “N” should be placed in the reversion column of the Form A-19 for these accounts.

19. Departments must also complete the lower section of the A-19, below the Director of Finance signature area, which indicates the accounting transactions required.

- C. **Full-Year Requests for Allotment** – Full-year requests must be accompanied by an OEP and necessary supplemental information. A Request for Transfer of Funds (**Form A-21**) may be concurrently submitted, as applicable. All required documentation must be submitted as a unit.

Due to timing issues, departments may elect to request the release of their CB allocation after full-year allotments have been processed.

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.

- D. **Amendments** – 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.

Each amendment request shall be submitted with written justification 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.

Amendment requests should use the end totals for Personal Services and Other Current Expenses from the latest approved Form A-19 as the starting amounts.

- E. **Federal and Other Federal Funds** – 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.

Policies and procedures regarding the management of federal funds are posted on federalawards.hawaii.gov.

- F. Improperly prepared A-19s or incomplete submissions shall be returned without action. Departments should consult with the appropriate B&F analyst for further clarification of the required format.
- G. With the exception of the Department of Education and the University of Hawai'i, 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.
- H. 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 that have not been allotted.

Only trust, federal, and other federal fund allotments may exceed authorized appropriation levels with Governor's approval. All other funds may only be allotted up to the authorized amounts in Act 5, SLH 2019, including transfers, unless otherwise provided by general law.

III. Summary of Collective Bargaining Allocation

- A. Provide a breakdown of your CB allocations by program ID, by included and excluded, and by MOF. (See Sample 10.)
- B. Prepare a separate table for each MOF. You may delete columns for acts that do not apply to your department.
- C. The appropriation symbol is the account into which the CB funds should be deposited.

Attachments: Samples 1 through 10

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2019-20

SAMPLE 1

FISCAL YR: 20
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 21-Sep-19

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2019-20	CURRENT RESTRICTION 2019-20	NET TRANSFERS 2019-20	CURRENT ALLOCATION 2019-20	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					T R MOF	1,432,164	71,609	0	1,375,955	343,692	344,392	344,179	343,692	1,375,955
	FUND	YR	APPR	DEPT	R										
8.	G	20	191	P	A		9.00								
9.	G	20	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 2020

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
 2019-20

SAMPLE 3

FISCAL YR: 20
 PROGRAM ID: HRD191
 TABLE-ID: A
 PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 21-Jun-20

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2019-20	CURRENT RESTRICTION 2019-20	NET TRANSFERS 2019-20	CURRENT ALLOCATION 2019-20	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	20	191	P	A	9.00								
9.	G	20	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
2019-20

SAMPLE 4

FISCAL YR: 20
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 21-Jun-20

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2019-20	CURRENT RESTRICTION 2019-20	NET TRANSFERS 2019-20	CURRENT ALLOCATION 2019-20	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	20	191	P	A		9.00									
9.	G	20	191	P	A		1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628		
							9.00									
							TOTAL APPROPRIATION	1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628	1,375,955

SAMPLE 5
 - FULL-YEAR ALLOTMENT (1st QTR ALREADY ALLOTTED, ACT 5 (\$>\$1K) ONLY)
 - AMENDMENT INCLUDES RESTRICTIONS AND CB

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-20-191-P
X-XX-XXX-XX

General
 FUND

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

APPROPRIATION TITLE AND ACT NO. OR LAW Gen Appn Act, Act 5, SLH
2019
 PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

A
 MEANS OF FINANCING

DEPT. NO. _____

ORIGINAL _____ 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	R E V
Personal Services	900,061		810,055	202,514					
Restriction		45,003							
Restriction - Contingency		45,003							
Amendment					202,513	202,514	202,514		
CB - All, other salary adjustments			15,000	3,750	3,750	3,750	3,750		
10 - Personal Services	900,061	90,006	825,055	206,264	206,263	206,264	206,264		
Other Current Expenses	533,509		480,158	120,040					
Restriction		26,676							
Restriction - Contingency		26,675							
Amendment					120,039	120,040	120,039		
CB - All, other cost items			400	100	100	100	100		
Financing Agreements	15,000	1,500	13,500	3,375	3,375	3,375	3,375		
20 - Other Current Expenses	548,509	54,851	494,058	123,515	123,514	123,515	123,514		
	1,448,570	144,857	1,319,113	329,779	329,777	329,779	329,778		

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		1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS					
APPROPRIATION EST/ INCREASE		RESTRICTION INCREASE		ALLOT EST/ INCREASE	ALLOT CAT	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX		
411		431	144,857	00	10	511	3,750	00	512	206,263	00	513	206,264	00	514	206,264	00	593	
APPROPRIATION DECREASE				RESTRICTION DECREASE		ALLOT EST/ INCREASE	ALLOT CAT	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX
412		432			20	511	3,475	00	512	123,514	00	513	123,515	00	514	123,514	00	593	
						ALLOT DECREASE	ALLOT CAT	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX

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 48, SLH 2019	
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:

STATE OF HAWAII
REQUEST FOR ALLOTMENT

SAMPLE 7

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-20-191-P
X-XX-XXX-XX

General
FUND

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

APPROPRIATION TITLE AND ACT NO. OR LAW Gen Appn Act, Act 5, SLH 2019
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

A
MEANS OF FINANCING

DEPT. NO. _____

ORIGINAL _____ 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	R E V
Personal Services	900,061	90,006	810,055	202,514	202,513	202,514	202,514		
10 - Personal Services	900,061	90,006	810,055	202,514	202,513	202,514	202,514		
Other Current Expenses Amendment - Tnsfer to Financing Agreements	533,509	53,351	480,158 -17,000	120,040	120,039	12,040	120,039 -17,000		
Financing Agreements Amendment - Tnsfer from Other Current Exp.	15,000	1,500	13,900 17,000	3,475	3,475	3,475	3,475 17,000		
20 - Other Current Expenses	548,509	54,851	494,058	123,515	123,514	15,515	123,514		
	1,448,570	144,857	1,304,113	326,029	326,027	218,029	326,028		

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	10	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	REVERSION DECREASE			
TC	XXXXXXXXXX	XX	TC			XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX
411			431	INCREASE	10	511			512			513			514						
				DECREASE	10	515			516			517			518					593	
				INCREASE	20	511			512			513			514						593
412			432	DECREASE	20	515			516			517			518						

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

SAMPLE 8

- FULL-YEAR ALLOTMENT (1st QTR ALREADY ALLOTTED, ACT 5 (\$>\$1K) ONLY)
- AMENDMENT INCLUDES RESTRICTIONS AND SECTION 44 TRANSFERS.

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

STATE OF HAWAII
REQUEST FOR ALLOTMENT

SAMPLE 8

DEPARTMENT AGRICULTURE
APPROPRIATION SYMBOL G-20-XXX-A
X-XX-XXX-XX

General
FUND

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

APPROPRIATION TITLE AND ACT NO. OR LAW Gen Appn Act, Act 5, SLH
2019
PROGRAM I.D. NO. AND TITLE AGR 161, Agribusiness Devlpmnt & Research

A
MEANS OF FINANCING

DEPT. NO. XXX-XX

ORIGINAL _____ OR AMENDMENT NO. XX

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	REVIEW
Personal Services Trf in from G-20-XXX-A (Act XXX, SLH 2019)	100,000		100,000	25,000					
Restriction		43,984	779,692		Sect 44 transfer				
Restriction - Contingency		43,985	-43,984						
Amendment			-43,985	172,931	197,931	197,930	197,931		
10 - Personal Services	100,000	87,969	791,723	197,931	197,931	197,930	197,931		
Other Current Expenses Trf in from G-20-XXX-A (Act XXX, SLH 2019)	200,000		200,000	50,000					
Restriction		73,530	1,250,601		Sect 44 transfers				
Restriction - Contingency		73,530	20,000						
Amendment			-73,530	280,885	330,885	330,885	330,886		
20 - Other Current Expenses	200,000	147,060	1,323,541	330,885	330,885	330,885	330,886		
	300,000	235,029	2,115,264	528,816	528,816	528,815	528,817		

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	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC					
TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	10	511	172,931	00	512	197,931	00	513	197,930	00	514	197,931	00	593	
411			431	235,029	00															
APPROPRIATION DECREASE	RESTRICTION DECREASE	ALLOT EST/ INCREASE	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC	TC					
TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	20	511	280,885	00	512	330,885	00	513	330,885	00	514	330,886	00	593	
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 9
 - FULL-YEAR ALLOTMENT (1st QTR ALREADY ALLOTTED, ACT 5 (\$=\$1K) + SECT 44 TRANSFERS)
 - AMENDMENT INCLUDES RESTRICTIONS

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

STATE OF HAWAII
REQUEST FOR ALLOTMENT

SAMPLE 9

DEPARTMENT AGRICULTURE
 APPROPRIATION SYMBOL G-20-XXX-A
X-XX-XXX-XX

General
 FUND

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

Gen Appn Act, Act 5, SLH
 2019
 APPROPRIATION TITLE AND ACT NO. OR LAW
 PROGRAM I.D. NO. AND TITLE AGR 161, Agribusiness Devlpmnt & Research

A
 MEANS OF FINANCING

DEPT. NO. XXX-XX

ORIGINAL _____ 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 Restriction Restriction - Contingency		38,985 38,985	779,692 -38,985 -38,985	194,923					
Amendment -Gross Alloc & Full Yr. Allotment				-19,491	175,430	175,430	175,430		
10 - Personal Services	0	77,970	701,722	175,432	175,430	175,430	175,430		
Other Current Expenses Restriction Restriction - Contingency	1,000	63,580 63,580	1,271,601 -63,580 -63,580	317,900					
Amendment -Gross Alloc & Full Yr. Allotment				-31,790	286,110	286,110	286,110		
20 - Other Current Expenses	1,000	127,160	1,144,441	286,110	286,110	286,110	286,110		
	1,000	205,130	1,846,163	461,542	461,540	461,540	461,541		

ALLOTMENT ADVICE

TO THE HEAD OF THE DEPARTMENT NAMED ABOVE:
 Please be advised that the following allotments have been approved.
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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	TC	TC	TC	TC	TC	TC	TC	TC	REVERSION DECREASE					
TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC				
411			431	205,130	00	10	511		512	175,430	00	513	175,430	00	514	175,430	00	593	
APPROPRIATION DECREASE				RESTRICTION DECREASE		ALLOT EST/ INCREASE	TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td></td></td></td></td>	TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td></td></td></td>	TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td></td></td>	TC <td>TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td></td>	TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td>	TC <td>TC <td>TC <td>TC </td></td></td>	TC <td>TC <td>TC </td></td>	TC <td>TC </td>	TC				
412			432			20	511		512	286,110	00	513	286,110	00	514	286,110	00	593	
						ALLOT DECREASE	TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td></td></td></td></td>	TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td></td></td></td>	TC <td>TC <td>TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td></td></td>	TC <td>TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td></td>	TC <td>TC <td>TC <td>TC <td>TC </td></td></td></td>	TC <td>TC <td>TC <td>TC </td></td></td>	TC <td>TC <td>TC </td></td>	TC <td>TC </td>	TC				
						20	515	19,491	00	516		517		518		593			
						20	515	31,790	00	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.

