

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2021

Instructions for Expenditure Plans and Allotments for FY 21 contained in this document are generally similar to those issued for FY 20, including transactions necessary to reflect Act 5, SLH 2019, as amended by Act 7, SLH 2020, and Act 9, SLH 2020; and including appropriation and position ceiling transfers from other departmental budget acts as approved by the Governor pursuant to Section 44 of Act 5, SLH 2019, as amended by Act 7, SLH 2020, and Act 9, SLH 2020, on June 19, 2019 (to be referred to as “Act 5, SLH 2019, as amended, including transfers”), for operating. 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, as amended, including transfers, for the respective program and means of financing (MOF). Please note, however, that OEPs will not be required at this time; thus, these instructions should be referenced after you have been notified that OEPs should be prepared.

For the Request for Allotment (**Form A-19**), the appropriation amount must reflect the amount from Act 5, SLH 2019, as amended, not including transfers, as the transfers that were done pursuant to Section 44 of Act 5, SLH 2019, as amended by Act 7, SLH 2020, and Act 9, SLH 2020 (to be known as “Act 5, SLH 2019, as amended”), 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, as amended, 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 and for each general fund appropriation account authorized by Act 5, SLH 2019, as amended, including transfers.
3. A Request for Transfer of Funds (**Form A-21**) for all transfers proposed in the department’s OEP, as applicable.

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, as amended, including transfers. B&F shall review the expenditure plans, and allotment requests shall generally be approved based on such plans.

For FY 21, as an exception, OEPs do not need to be submitted and reviewed prior to processing of allotment requests, provided allotment requests are within allocated amounts. Be aware, however, that FY 21 OEPs will be due at a later date. 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 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, as amended, 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 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 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** – No collective bargaining (CB) allocations have been provided at this time. However, should CB allocations be issued, enter the allocations from CB 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 bargaining unit 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 and 8). 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, as amended) 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 Form A-19 shall be submitted via email in color PDF format from the department's designated email account to B&F at DBF.DOCS@hawaii.gov.
2. Additional information (e.g., CB breakdown) should be noted on the back of the Form A-19 and submitted in color PDF format or submitted as an attached PDF file (e.g., Governor's approval), as applicable, and included in the same email as the Form A-19 (see Sample 6).

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., Supplemental Appropriations Act, Act 5, SLH 2019, as amended by Acts 7 and 9, SLH 2020) 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, as amended, not including transfers, or other specific

appropriation. Transfers that were done pursuant to Section 44 of Act 5, SLH 2019, as amended, 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, the 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, as amended, shall be reflected in the Allocation column.

15. **Additional Fund Authorizations** – Additional fund authorizations provided in Act 5, SLH 2019, as amended, 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, as amended, 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. At this time, only non-general fund programs may submit full-year requests for allotment.

Upon approval of the expenditure plans and Form A-21s, non-general fund 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 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 the Governor's approval. All other funds may only be allotted up to the authorized amounts in Act 5, SLH 2019, as amended, including transfers, unless otherwise provided by general law.

Attachments: Samples 1 through 8

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2020-21

SAMPLE 1

FISCAL YR: 21
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 21-Sep-20

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2020-21	CURRENT RESTRICTION 2020-21	NET TRANSFERS 2020-21	CURRENT ALLOCATION 2020-21	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	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 MOF										
8.	G 21 191 P A		9.00								
9.	G 21 191 P A		1,432,164	71,609	0	1,375,955	343,692	344,392	344,179	343,692	1,375,955
	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 2021

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
2020-21

SAMPLE 3

FISCAL YR: 21
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 21-Dec-20

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2020-21	CURRENT RESTRICTION 2020-21	NET TRANSFERS 2020-21	CURRENT ALLOCATION 2020-21	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	21	191	P		A	9.00					
9.	G	21	191	P		A	1,432,164	343,380	344,080	343,867	344,628	1,375,955
	TOTAL APPROPRIATION		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
2020-21

SAMPLE 4

FISCAL YR: 21
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 21-Dec-20

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2020-21	CURRENT RESTRICTION 2020-21	NET TRANSFERS 2020-21	CURRENT ALLOCATION 2020-21	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 21 191 P		A			9.00					
9.	G 21 191 P		A			1,432,164	343,380	344,080	343,867	344,628	1,375,955
	TOTAL APPROPRIATION		1,432,164	71,609	0	1,375,955	343,380	344,080	343,867	344,628	1,375,955

Additional Information on back of A-19 - 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

Amdt: Transfer to Financing Agreements - SAMPLE 7

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-21-191-P
x-xx-xxx-xx

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

General
FUND

DEPT. NO. _____

Sup Appn Act, Act 5/19 as amended
by Act 7/20 & Act 9/20
APPROPRIATION TITLE AND ACT NO. OR LAW
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

ORIGINAL _____ OR AMENDMENT NO. _____ # _____

A
MEANS OF FINANCING

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	890,061	44,502	400,529	202,514	198,015				
10 - Personal Services	890,061	44,502	400,529	202,514	198,015	0			
Other Current Expenses Amdt - Trf to Financing Agreements	530,509	27,276	237,979 -17,000	120,040	117,939 -17,000				
Financing Agreements Amdt - Trf from Other Current Exp.	15,000		7,500 17,000	3,750	3,750 17,000				
20 - Other Current Expenses	545,509	27,276	245,479	123,790	121,689	0	0		
	1,435,570	71,778	646,008	326,304	319,704	0	0		

Transfer from other current expenses to financing agreements (unbudgeted).

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	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	20	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx
TC	xxxxxxx	xx	TC	xxxxxxx	xx												
412			432														

Net change for allotment category 20 is zero; no entries are necessary.

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.

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

STATE OF HAWAII REQUEST FOR ALLOTMENT

Amdts: 50% of 5% restr./5% cont. restr., Sect.44 transfers; 1st/2nd qtr. allot- SAMPLE 8

DEPARTMENT AGRICULTURE
APPROPRIATION SYMBOL G-21-XXX-A
X-XX-XXX-XX

COMPTROLLER'S NC _____ DATE _____
XXXXXXXX MM/DD/YY

General
FUND

DEPT. NO. XXX-XX

APPROPRIATION TITLE AND ACT NO. OR LAW Sup Appn Act, Act 5/19 as amended by Act 7/20 & Act 9/20
PROGRAM I.D. NO. AND TITLE AGR 161, Agribusiness Devlpmt & Research

ORIGINAL _____ OR AMENDMENT NO. XX

A

SIGNATURE _____

MEANS OF FINANCING

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	Balance of 50% of Act 5/19 as amended appropriation.	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 Amdt - 1st & 2nd Qtr. Allocation Amdt - Trf in fr G-21-XXX-A (Act XXX/19) (50%) Amdt - Restriction Amdt - Restriction - Contingency Amdt - 1st & 2nd Qtr. Allotment	100,000		22,500 27,500 389,846 -21,992 -21,992	22,500					
		21,992 21,992			175,431	197,931			
10 - Personal Services	100,000	43,984	395,862	197,931	197,931	0	0		
Other Current Expenses Amdt - 1st & 2nd Qtr. Allocation Amdt - Trf in fr G-21-XXX-A (Act XXX/19) (50%) Amdt - Trf in fr G-21-XXX-A (Act XXX/19) (50%) Amdt - Restriction Amdt - Restriction - Contingency Amdt - 1st & 2nd Qtr. Allotment	200,000		45,000 55,000 625,301 10,000 -36,765 -36,765	45,000					
		36,765 36,765			285,885	330,886			
20 - Other Current Expenses	200,000	73,530	661,771	330,885	330,886	0	0		
	300,000	117,514	1,057,633	528,816	528,817	0	0		

50% of 5% restriction + 5% contingency restriction on Act 5/19 as amended by Act 7/20 & Act 9/20 + Sect 44 transfers.

Balance of 50% of Act 5/19 as amended appropriation.

50% of Sect 44 transfer.

Dummy allotment - 25% of 90% of Act 5/19 appropriation.

50% of Sect 44 transfer.

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 CAT	TC	TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	REVERSION DECREASE		
TC	XXXXXXXXXXXX	XX	TC			XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	TC	XXXXXXXXXXXX	XX	TC
411		431		10	511		175,431	00	512		197,931	00	##		514					
			117,514	00																
412		432		20	511		280,885	00	512		330,885	00	##		514					

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.