

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2024

Instructions for Expenditure Plans and Allotments for FY 24 contained in this document are generally similar to those issued for FY 23 except for changes regarding collective bargaining (CB) appropriations.

Each department shall submit the following:

1. An operational expenditure plan (OEP) for each appropriation account authorized by Act 164, SLH 2023, 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. As applicable, a summary of 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 164, SLH 2023. 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 include the following for each appropriation account:
 1. An 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 164, SLH 2023, 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** – Reflect the net result of any 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 or, for specified amounts of program appropriations with extended lapse dates, expenditures in the forthcoming fiscal years, as applicable.

5. **Collective Bargaining** – Appropriation acts for implementation of CB, including Hawai'i Employer-Union Health Benefits Trust Fund (EUTF) appropriations, for FY 24 are as follows:

CB allocations to the Department of Education:

- Act 32, SLH 2023 – Bargaining Unit (BU) 5

CB allocations to B&F for EUTF only:

- Act 30, SLH 2023 – BU 1 and 10
- Act 31, SLH 2023 – BU 2, 3, 4, 6, 8, 13, and 14
- Act 33, SLH 2023 – BU 7
- Act 34, SLH 2023 – BU 11

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. (See Sample 6.)

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. All financing agreements must be budgeted in the BK Tables for Act 164, SLH 2023, as there is no budget provision to allow general fund, special fund, or revolving fund savings or balances determined to be available from authorized program appropriations to be used for municipal lease payments under financing agreements entered into pursuant to Chapter 37D, HRS, to finance the acquisition of depreciable assets. The applicable budgeted amounts (i.e., submitted in the budget request process on BK Tables or as appropriated for these purposes by the Legislature) should be entered in the Appropriations, Allocation, and in the appropriate fiscal quarter columns. (See Sample 1.)

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 Request for Allotment (Form A-19) 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 Form A-19. (See Sample 5.) The breakdowns for Personal Services and Other Current Expenses (including Financing Agreements) must match your department’s operating budget (BJ and BK) details.

Subsequent requests for amended allotments should reflect the totals for Personal Services and Other Current Expenses from the latest approved Form A-19.

2. **Restriction** – Enter the amount of departmental restriction assigned to the program, as applicable, by cost element. The 5% hard restriction, 5% contingency restriction and other allocation adjustments, as applicable, should be broken out separately in the Form 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. All financing agreements must be budgeted in the BK Tables for Act 164, SLH 2023, as there is no budget provision to allow general fund, special fund, or revolving fund savings or balances determined to be available from authorized program appropriations to be used for municipal lease payments under financing agreements entered into pursuant to Chapter 37D, HRS, to finance the acquisition of depreciable assets.

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

4. Each Form A-19 should reflect a single appropriation account.
5. Each Form A-19 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 164, SLH 2023, or other specific appropriation acts are to be reflected in Column 2, "Appropriation."
7. Reflect transfers, as applicable, separately in Column 4 (Allocation for this Fiscal Year) and the appropriate quarterly allotment columns. All transfers should be identified as "Trf . . . ," including transfers to sub-accounts.
8. Trust, federal fund, and other federal fund accounts authorized by Act 164, SLH 2023, 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, 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 that have not been allotted.

Only trust, federal fund and other federal fund allotments may exceed authorized appropriation levels with the Governor's approval. All other funds may be allotted only up to the authorized amounts in Act 164, SLH 2023, 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.
13. Full-year allotment requests must be accompanied by an OEP and any other supplemental information requested by B&F. All required documentation must be submitted together under one transmittal.
14. 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.
15. 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.
16. Except for the allotment requests from the Department of Education and the University of Hawai'i, 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 pursuant to Chapter 37, HRS.
17. 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 capital improvement program allotment request involving federal funds. Policies and procedures regarding the management of federal funds are posted on federalawards.hawaii.gov.

III. Summary of CB Allocations

As applicable, departments shall prepare the Summary of FY 24 Collective Bargaining Allocation (Form CB) (See Sample 7):

1. Prepare a separate table for each MOF. You may delete columns for acts that do not apply to your department.
2. Provide a breakdown of your CB allocations by Program ID, appropriation symbol, act, and included and excluded.
3. The appropriation symbol is the account into which the CB funds should be deposited.

Form CB for FY 24 shall be submitted to B&F by Friday, September 29, 2023.

Attachments: Samples 1, 2, 3, 4, 5, 6, and 7

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2023-24

SAMPLE 1

FISCAL YR: 24
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 01-Sep-23

C R D	PROGRAM REQUIREMENTS	T R	CURRENT		NET	CURRENT	PLANNED EXPENDITURE PROGRAM				PLANNED
			APPROPRIATION	RESTRICTION	TRANSFERS	ALLOCATION					EXPENDITURE
			2023-24	2023-24	2023-24	2023-24	1ST QTR	2ND QTR	3RD QTR	4TH QTR	PROGRAM TOTAL
	1. PERSONAL SVCS (PAYROLL)		1,168,045	116,805		1,051,240	262,810	262,810	262,810	262,810	1,051,240
	2. ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0
	3. FINANCING AGREEMENTS		15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500
	4. OTHER CURRENT EXPENSES		1,770,304	177,030		1,593,274	398,318	398,319	398,318	398,319	1,593,274
	5. OTHER COST ITEMS - ALL					0	0	0	0	0	0
	6. EQUIPMENT		1,250	125		1,125		700	425	0	1,125
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION						2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====					T	=====	=====	=====	=====	=====	=====	=====	=====	=====
	FUND	YR	APPR	DEPT		R	MOF								
8.	G	24	191	P		A	9.00								
9.	G	24	191	P		A	2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====					=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
							9.00								
	TOTAL APPROPRIATION						2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====					=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

SAMPLE 2**OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2024**

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
2023-24

SAMPLE 3

FISCAL YR: 24
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 18-Sep-23

C R D	PROGRAM REQUIREMENTS	T R	CURRENT		NET	CURRENT	PLANNED EXPENDITURE PROGRAM				PLANNED
			APPROPRIATION	RESTRICTION	TRANSFERS	ALLOCATION					EXPENDITURE
			2023-24	2023-24	2023-24	2023-24	1ST QTR	2ND QTR	3RD QTR	4TH QTR	PROGRAM TOTAL
	1. PERSONAL SVCS (PAYROLL)		1,168,045	116,805	20,000	1,071,240	267,810	267,810	267,810	267,810	1,071,240
	2. ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0
	3. FINANCING AGREEMENTS		15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500
	4. OTHER CURRENT EXPENSES		1,770,304	177,030	-20,000	1,573,274	393,318	393,319	393,318	393,319	1,573,274
	5. OTHER COST ITEMS - ALL					0	0	0	0	0	0
	6. EQUIPMENT		1,250	125		1,125	0	700	425	0	1,125
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION						2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====					T	=====	=====	=====	=====	=====	=====	=====	=====	=====
	FUND	YR	APPR	DEPT		R	MOF								
8.	G	24	191	P		A	9.00								
9.	G	24	191	P		A	2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====					=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
							9.00								
	TOTAL APPROPRIATION						2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====					=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

1. PERSONAL SVCS (PAYROLL)	1,168,045	116,805	20,000	1,071,240	267,810	267,810	267,810	267,810	1,071,240
2. ALL CB, OTHER SALARY ADJS				0	0	0	0	0	0
3. FINANCING AGREEMENTS	15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500
4. OTHER CURRENT EXPENSES	1,770,304	177,030	-20,000	1,573,274	393,318	393,319	393,318	393,319	1,573,274
5. OTHER COST ITEMS - ALL				0	0	0	0	0	0
6. EQUIPMENT	1,250	125		1,125	0	700	425	0	1,125
7. MOTOR VEHICLE				0					0

C	TOTAL APPROPRIATION					2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139	
R	=====					T	=====	=====	=====	=====	=====	=====	=====	=====	
D	FUND	YR	APPR	DEPT	R	MOF									
8.	G	24	191	P		A	9.00								
9.	G	24	191	P		A	2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====					=====	=====	=====	=====	=====	=====	=====	=====	=====	
							9.00								
	TOTAL APPROPRIATION					2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139	
	=====					=====	=====	=====	=====	=====	=====	=====	=====	=====	

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
Full year original A-19

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-24-191-P
X-XX-XXX-XX

General
FUND

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

DEPT. NO.

APPROPRIATION TITLE AND ACT NO. OR LAW Act 164, SLH 2023
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

A
MEANS OF FINANCING

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	R E V
Personal Services Restriction Restriction - Contingency	1,168,045	58,402 58,403	1,051,240	262,810	262,810	262,810	262,810		
10 - Personal Services	1,168,045	116,805	1,051,240	262,810	262,810	262,810	262,810		
Other Current Expenses Restriction Restriction - Contingency	1,771,554	88,578 88,577	1,594,399	398,599	398,600	398,600	398,600		
Financing Agreements	15,000	1,500	13,500	3,375	3,375	3,375	3,375		
20 - Other Current Expenses	1,786,554	178,655	1,607,899	401,974	401,975	401,975	401,975		
	2,954,599	295,460	2,659,139	664,784	664,785	664,785	664,785		

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		
								TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx			
APPROPRIATION EST/ INCREASE			RESTRICTION INCREASE			ALLOT EST/ INCREASE	10	511	262,810	00	512	262,810	00	513	262,810	00	514	262,810	00	REVERSION DECREASE		
TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx															TC	xxxxxxxxxxx	xx
411			431	295,460	00	ALLOT DECREASE	10	515			516			517			518			593		
APPROPRIATION DECREASE			RESTRICTION DECREASE			ALLOT EST/ INCREASE	20	511	664,784	00	512	664,785	00	513	664,785	00	514	668,785	00	593		
TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx																	
412			432			ALLOT DECREASE	20	515			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.

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 32, SLH 2023		
Included	10,900	
Excluded	4,500	
	<hr/>	
	15,400	

SUMMARY OF FY 24 COLLECTIVE BARGAINING ALLOCATION
Department of _____

Means of Financing: _____

[illegible]

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2023-24

SAMPLE 1

FISCAL YR: 24
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 01-Sep-23

C R D	PROGRAM REQUIREMENTS	T R			APPROPRIATION	CURRENT	NET	CURRENT	PLANNED EXPENDITURE PROGRAM				PLANNED		
					2023-24	RESTRICTION 2023-24	TRANSFERS 2023-24	ALLOCATION 2023-24	1ST QTR	2ND QTR	3RD QTR	4TH QTR	EXPENDITURE PROGRAM TOTAL		
	1. PERSONAL SVCS (PAYROLL)				1,168,045	116,805		1,051,240	262,810	262,810	262,810	262,810	1,051,240		
	2. ALL CB, OTHER SALARY ADJS							0	0	0	0	0	0		
	3. FINANCING AGREEMENTS				15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500		
	4. OTHER CURRENT EXPENSES				1,770,304	177,030		1,593,274	398,318	398,319	398,318	398,319	1,593,274		
	5. OTHER COST ITEMS - ALL							0	0	0	0	0	0		
	6. EQUIPMENT				1,250	125		1,125		700	425	0	1,125		
	7. MOTOR VEHICLE							0					0		
C R D	TOTAL APPROPRIATION =====				2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139		
	FUND	YR	APPR	DEPT	T R	MOF									
8.	G	24	191	P		A	9.00								
9.	G	24	191	P		A	2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
							9.00								
	TOTAL APPROPRIATION						2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139

SAMPLE 2**OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2024**

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
2023-24

SAMPLE 3

FISCAL YR: 24
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 18-Sep-23

C R D	PROGRAM REQUIREMENTS	T R	CURRENT		NET	CURRENT	PLANNED EXPENDITURE PROGRAM				PLANNED
			APPROPRIATION	RESTRICTION	TRANSFERS	ALLOCATION	1ST QTR	2ND QTR	3RD QTR	4TH QTR	EXPENDITURE
			2023-24	2023-24	2023-24	2023-24					PROGRAM TOTAL
	1. PERSONAL SVCS (PAYROLL)		1,168,045	116,805	20,000	1,071,240	267,810	267,810	267,810	267,810	1,071,240
	2. ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0
	3. FINANCING AGREEMENTS		15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500
	4. OTHER CURRENT EXPENSES		1,770,304	177,030	-20,000	1,573,274	393,318	393,319	393,318	393,319	1,573,274
	5. OTHER COST ITEMS - ALL					0	0	0	0	0	0
	6. EQUIPMENT		1,250	125		1,125	0	700	425	0	1,125
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION				T R	MOF	2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	FUND	YR	APPR	DEPT											
8.	G	24	191	P		A	9.00								
9.	G	24	191	P		A	2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
							9.00								
TOTAL APPROPRIATION							2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2023-24

SAMPLE 4

FISCAL YR: 24
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 18-Sep-23

C R D	PROGRAM REQUIREMENTS	T R			APPROPRIATION	CURRENT	NET	CURRENT	PLANNED EXPENDITURE PROGRAM				PLANNED		
					2023-24	RESTRICTION 2023-24	TRANSFERS 2023-24	ALLOCATION 2023-24	1ST QTR	2ND QTR	3RD QTR	4TH QTR	EXPENDITURE PROGRAM TOTAL		
	1. PERSONAL SVCS (PAYROLL)				1,168,045	116,805	20,000	1,071,240	267,810	267,810	267,810	267,810	1,071,240		
	2. ALL CB, OTHER SALARY ADJS							0	0	0	0	0	0		
	3. FINANCING AGREEMENTS				15,000	1,500		13,500	3,375	3,375	3,375	3,375	13,500		
	4. OTHER CURRENT EXPENSES				1,770,304	177,030	-20,000	1,573,274	393,318	393,319	393,318	393,319	1,573,274		
	5. OTHER COST ITEMS - ALL							0	0	0	0	0	0		
	6. EQUIPMENT				1,250	125		1,125	0	700	425	0	1,125		
	7. MOTOR VEHICLE							0					0		
C	TOTAL APPROPRIATION				2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139		
R	=====				=====	=====	=====	=====	=====	=====	=====	=====	=====		
D	FUND	YR	APPR	DEPT	T	MOF									
					R										
8.	G	24	191	P		A	9.00								
9.	G	24	191	P		A	2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
							9.00								
	TOTAL APPROPRIATION						2,954,599	295,460	0	2,659,139	664,503	665,204	664,928	664,504	2,659,139
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

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
Full year original A-19

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-24-191-P
X-XX-XXX-XX

General
FUND

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

DEPT. NO.

APPROPRIATION TITLE AND ACT NO. OR LAW Act 164, SLH 2023
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

A
MEANS OF FINANCING

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	R E V
Personal Services Restriction Restriction - Contingency	1,168,045	58,402 58,403	1,051,240	262,810	262,810	262,810	262,810		
10 - Personal Services	1,168,045	116,805	1,051,240	262,810	262,810	262,810	262,810		
Other Current Expenses Restriction Restriction - Contingency	1,771,554	88,578 88,577	1,594,399	398,599	398,600	398,600	398,600		
Financing Agreements	15,000	1,500	13,500	3,375	3,375	3,375	3,375		
20 - Other Current Expenses	1,786,554	178,655	1,607,899	401,974	401,975	401,975	401,975		
	2,954,599	295,460	2,659,139	664,784	664,785	664,785	664,785		

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		
								TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx			
APPROPRIATION EST/ INCREASE			RESTRICTION INCREASE			ALLOT EST/ INCREASE	10	511	262,810	00	512	262,810	00	513	262,810	00	514	262,810	00	REVERSION DECREASE		
TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx															TC	xxxxxxxxxxx	xx
411			431	295,460	00	ALLOT DECREASE	10	515			516			517			518			593		
APPROPRIATION DECREASE			RESTRICTION DECREASE			ALLOT EST/ INCREASE	20	511	664,784	00	512	664,785	00	513	664,785	00	514	668,785	00	593		
TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx																	
412			432			ALLOT DECREASE	20	515			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.

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 32, SLH 2023		
Included	10,900	
Excluded	<u>4,500</u>	
	15,400	

SUMMARY OF FY 24 COLLECTIVE BARGAINING ALLOCATION
Department of _____

Means of Financing: _____

[illegible]