

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2022

Instructions for Expenditure Plans and Allotments for FY 22 contained in this document are generally similar to those issued for FY 21, except for transactions and formats that were necessary due to transfers from other acts and the submittal of the department's operational expenditure plan (OEP) that was not initially required in FY 21.

Each department shall submit the following:

1. An OEP for each appropriation account authorized by Act 88, SLH 2021, 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.

I. Operational Expenditure Plans

Each department shall submit an initial expenditure plan for each program for which funds have been appropriated pursuant to Act 88, SLH 2021. 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. OEP format

1. **Appropriation Column** – Show the amounts by cost element in Act 88, SLH 2021, 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 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 collective bargaining (CB) include only Hawai'i Employer-Union Health Benefits Trust Fund (EUTF) appropriations for FY 22 as follows:

CB allocations to B&F for EUTF only:

- Act 106, SLH 2021

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 88, SLH 2021, 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. 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.)

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 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, unless transfers were identified in your OEP.
2. **Restriction** – Enter the amount of departmental restriction assigned to the program, as applicable, by cost element. The 5% restriction, 2% 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 88, SLH 2021, 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 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 88, SLH 2021, 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 . . ."
8. Trust, federal fund and other federal fund accounts authorized by Act 88, SLH 2021, 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 the Governor's approval. All other funds may be allotted only up to the authorized amounts in Act 88, SLH 2021, 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.

14. 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.

15. 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.
16. 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.
17. Policies and procedures regarding the management of federal funds are posted on federalawards.hawaii.gov.

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

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2021-22

SAMPLE 1

FISCAL YR: 22
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 01-Sep-21

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2021-22	CURRENT RESTRICTION 2021-22	NET TRANSFERS 2021-22	CURRENT ALLOCATION 2021-22	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		925,741	64,802		860,939	215,235	215,235	215,235	215,234	860,939
2.	ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0
3.	FINANCING AGREEMENTS		15,000	1,050		13,950	3,487	3,488	3,487	3,488	13,950
4.	OTHER CURRENT EXPENSES		532,259	37,258		495,001	123,750	123,750	123,750	123,751	495,001
5.	OTHER COST ITEMS - ALL					0	0	0	0	0	0
6.	EQUIPMENT		1,250	88		1,162		700	462	0	1,162
7.	MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION				T R	MOF									
	FUND	YR	APPR	DEPT											
							1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052
8.	G	22	191	P		A	9.00								
9.	G	22	191	P		A	1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052
							9.00								
							1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2022

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
2021-22

SAMPLE 3

FISCAL YR: 22
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 18-Sep-21

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2021-22	CURRENT RESTRICTION 2021-22	NET TRANSFERS 2021-22	CURRENT ALLOCATION 2021-22	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		925,741	64,802	20,000	880,939	220,235	220,235	220,235	220,234	880,939
2.	ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0
3.	FINANCING AGREEMENTS		15,000	1,050		13,950	3,487	3,488	3,487	3,488	13,950
4.	OTHER CURRENT EXPENSES		532,259	37,258	-20,000	475,001	118,750	118,750	118,750	118,751	475,001
5.	OTHER COST ITEMS - ALL					0	0	0	0	0	0
6.	EQUIPMENT		1,250	88		1,162		700	462	0	1,162
7.	MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION				T R	MOF	1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052
	FUND	YR	APPR	DEPT											
8.	G	22	191	P		A	9.00								
9.	G	22	191	P		A	1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052
							9.00								
	TOTAL APPROPRIATION						1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2021-22

SAMPLE 4

FISCAL YR: 22
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 18-Sep-21

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2021-22	CURRENT RESTRICTION 2021-22	NET TRANSFERS 2021-22	CURRENT ALLOCATION 2021-22	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL			
							1ST QTR	2ND QTR	3RD QTR	4TH QTR				
1.	PERSONAL SVCS (PAYROLL)		925,741	64,802	20,000	880,939	220,235	220,235	220,235	220,234	880,939			
2.	ALL CB, OTHER SALARY ADJS					0	0	0	0	0	0			
3.	FINANCING AGREEMENTS		15,000	1,050		13,950	3,487	3,488	3,487	3,488	13,950			
4.	OTHER CURRENT EXPENSES		532,259	37,258	-20,000	475,001	118,750	118,750	118,750	118,751	475,001			
5.	OTHER COST ITEMS - ALL					0	0	0	0	0	0			
6.	EQUIPMENT		1,250	88		1,162		700	462	0	1,162			
7.	MOTOR VEHICLE					0					0			
TOTAL APPROPRIATION			1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052			
8.	G	22	191	P	A	9.00								
9.	G	22	191	P	A	1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052
TOTAL APPROPRIATION			1,474,250	103,198	0	1,371,052	342,472	343,173	342,934	342,473	1,371,052			

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-22-191-P
x-xx-xxx-xx

General
FUND

COMPTROLLER'S NO _____ DATE _____
xxxxxxxx MM/DD/YY

APPROPRIATION TITLE AND ACT NO. OR LAW Act 88, SLH 2021
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	R E V
Personal Services Restriction Restriction - Contingency	925,741	46,287 18,515	860,939	215,235	215,235	215,235	215,234		
10 - Personal Services	925,741	64,802	860,939	215,235	215,235	215,235	215,234		
Other Current Expenses Restriction Restriction - Contingency	533,509	26,676 10,670	496,163	124,041	124,041	124,041	124,040		
Financing Agreements	15,000	1,050	13,950	3,487	3,488	3,487	3,488		
20 - Other Current Expenses	548,509	38,396	510,113	127,528	127,529	127,528	127,528		
	1,474,250	103,198	1,371,052	342,763	342,764	342,763	342,762		

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	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx	TC	xxxxxxxxxxx	xx	
411		431	103,198			DECREASE	10	515		516		517		518		593		
APPROPRIATION DECREASE		RESTRICTION DECREASE		ALLOT EST/ INCREASE	20	511	127,528	00	512	127,529	00	513	127,528	00	514	127,528	00	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 fully on the reverse side the necessity for requesting amended allotment. Requests for capital outlays must be itemized.