

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2025

Instructions for Expenditure Plans and Allotments for FY 25 contained in this document are generally similar to those issued for FY 24 except for changes regarding collective bargaining (CB) appropriations. Some edits and renumbering have been done for clarity.

Each department shall submit the following:

1. An Operational Expenditure Plan (OEP) for each appropriation account authorized by Act 164, SLH 2023, as amended by Act 230, SLH 2024, 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. 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, as amended by Act 230, SLH 2024. 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. OEP submissions shall include the following for each appropriation account:

1. An expenditure plan that 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 164, SLH 2023, as amended by Act 230, SLH 2024, as reflected in your operating budget (BJ and BK) 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. Use plus or minus signs to show the direction of the transfers. (See Sample 3.)

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) and Temporary Hazard Pay (THP) appropriations, for FY 25 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 Request for Allotment (**Form A-19**). (See Sample 6.)

CB allocation for THP

- Act 49, SLH 2024 – BU 2, 3, 4, 8, 9, 13, and 14

Instructions for the disbursement of CB appropriations for THP to departments will be sent under separate cover. Briefly, departments must pay THP from their respective FY 25 Program ID operating or capital improvement program appropriations from Act 164, SLH 2023, as amended by Act 230, SLH 2024, on the scheduled October 2024 and March 2025 pay dates. Subsequently, B&F will disburse the CB appropriations for THP based on actual payments (FY 25 budget allocations will be increased to offset the amounts paid for THP).

As such, departments should include the amounts expected to be paid for operating THP in their OEPs and full-year Form A-19s for the respective appropriation accounts. However, departments should not include anticipated disbursement amounts of the CB appropriation for THP, which will be determined at a later date.

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 amended by Act 230, SLH 2024, 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)**

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.

Upon approval of the OEP, allotments shall be made for all quarters subject to a quarterly review of the availability of funds. Requirements for the Request for Allotment (**Form A-19**) are as follows:

1. Each Form A-19 shall reflect a single appropriation account.
2. Each Form A-19 shall 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."
3. 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.)
4. **Appropriation** – Only amounts appropriated or authorized by Act 164, SLH 2023, as amended by Act 230, SLH 2024, or other specific appropriation acts are to be reflected in Column 2, "Appropriation." The appropriation breakdowns for Personal Services and Other Current Expenses (including Financing Agreements) must match your department's operating budget (BJ and BK) details, as applicable.
5. **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.
6. **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 amended by Act 230, SLH 2024, 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.

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. 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.”
9. Trust, federal fund, and other federal fund accounts authorized by Act 164, SLH 2023, as amended by Act 230, SLH 2024, will not be subject to reversion. An “N” should be placed in the reversion column of the Form A-19 for these accounts.
10. Requests for amended allotments should reflect the totals for Personal Services and Other Current Expenses from the latest approved **Form A-19**. 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.

Requests for amended allotments 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.

11. 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.
12. 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.
13. 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, as amended by Act 230, SLH 2024, unless otherwise provided by general law.

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.

III. Summary of CB Allocations

As applicable, departments shall prepare the Summary of FY 25 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 25 shall be submitted to B&F by Friday, September 27, 2024.

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

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2024-25

SAMPLE 1

FISCAL YR: 25
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 01-Sep-24

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2024-25	CURRENT RESTRICTION 2024-25	NET TRANSFERS 2024-25	CURRENT ALLOCATION 2024-25	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		1,202,145	120,210		1,081,935	270,483	270,484	270,484	270,484	1,081,935
	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		582,259	58,230		524,029	131,008	131,007	131,007	131,007	524,029
	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	T	1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589
	FUND YR APPR DEPT R MOF										
8.	G 25 191 P A		9.00								
9.	G 25 191 P A		1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589
	TOTAL APPROPRIATION		1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2025

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
2024-25

SAMPLE 3

FISCAL YR: 25
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 18-Sep-24

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2024-25	CURRENT RESTRICTION 2024-25	NET TRANSFERS 2024-25	CURRENT ALLOCATION 2024-25	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		1,202,145	120,210	20,000	1,101,935	275,483	275,484	275,484	275,484	1,101,935
	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		582,259	58,230	-20,000	504,029	126,008	126,007	126,007	126,007	504,029
	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	1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589
	FUND YR APPR DEPT R MOF										
8.	G 25 191 P A		9.00								
9.	G 25 191 P A		1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589
	TOTAL APPROPRIATION		1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2024-25

SAMPLE 4

FISCAL YR: 25
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 18-Sep-24

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2024-25	CURRENT RESTRICTION 2024-25	NET TRANSFERS 2024-25	CURRENT ALLOCATION 2024-25	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		1,202,145	120,210	20,000	1,101,935	275,483	275,484	275,484	275,484	1,101,935
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		582,259	58,230	-20,000	504,029	126,008	126,007	126,007	126,007	504,029
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						1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589	
	FUND	YR	APPR	DEPT	T R	MOF										
8.	G	25	191	P		A	9.00									
9.	G	25	191	P		A	1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589	
							9.00									
	TOTAL APPROPRIATION						1,800,654	180,065	0	1,620,589	404,866	405,566	405,291	404,866	1,620,589	

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

STATE OF HAWAII
REQUEST FOR ALLOTMENT

SAMPLE 5
Full year original A-19

Request is hereby made for approval of the following allotments:

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-25-191-P
x-xx-xxx-xx

General
FUND

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

APPROPRIATION TITLE AND ACT NO. OR LAW Act 230, SLH 2024
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	1,202,145		1,081,930	270,483	270,482	270,483	270,482		
Restriction		60,107							
Restriction - Contingency		60,108							
10 - Personal Services	1,202,145	120,215	1,081,930	270,483	270,482	270,483	270,482		
Other Current Expenses	383,509		325,159	81,290	81,290	81,290	81,289		
Restriction		19,175							
Restriction - Contingency		19,175							
Restriction - Spec. Purpose Operating Apprn.	200,000	20,000							
Financing Agreements	15,000	1,500	13,500	3,375	3,375	3,375	3,375		
20 - Other Current Expenses	598,509	59,850	338,659	84,665	84,665	84,665	84,664		
	1,800,654	180,065	1,420,589	355,148	355,147	355,148	355,146		

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	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx	TC	xxxxxxx	xx	
			ALLOT EST/ INCREASE	10	511		270,483	00	512		270,482	00	513		270,483	00	514		270,482	00	REVERSION DECREASE
411			ALLOT DECREASE	10	515				516				517				518				593
			ALLOT EST/ INCREASE	20	511		84,665	00	512		84,665	00	513		84,665	00	514		84,665	00	593
412			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.

STATE ACCOUNTING FORM A-19
JANUARY 1, 2000 (REVISED)

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

