

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS FISCAL YEAR 2026

Instructions for Expenditure Plans and Allotments for FY 26 contained in this document are generally similar to those issued for FY 25 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 250, SLH 2025, 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, the Summary of FY 26 CB Allocations (**Form CB**), with breakdowns of CB allocations by fund, appropriation symbol, act, and included/excluded. Totals should also be provided by fund.

I. Operational Expenditure Plans

Each department shall submit an initial OEP for each program for which funds have been appropriated pursuant to Act 250, SLH 2025. 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 250, SLH 2025, 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 amounts 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), for FY 26 are as follows:

- Act 30, SLH 2025 – BU 1 and 10
- Act 31, SLH 2025 – BU 2
- Act 32, SLH 2025 – BU 3
- Act 33, SLH 2025 – BU 4
- Act 35, SLH 2025 – BU 6
- Act 36, SLH 2025 – BU 7
- Act 37, SLH 2025 – BU 8
- Act 38, SLH 2025 – BU 9
- Act 39, SLH 2025 – BU 13

CB appropriations for FY 26 to B&F for EUTF:

- Act 30, SLH 2025 – BU 1 and 10
- Act 31, SLH 2025 – BU 2
- Act 32, SLH 2025 – BU 3
- Act 33, SLH 2025 – BU 4
- Act 34, SLH 2025 – BU 5
- Act 35, SLH 2025 – BU 6
- Act 36, SLH 2025 – BU 7
- Act 37, SLH 2025 – BU 8
- Act 38, SLH 2025 – BU 9
- Act 39, SLH 2025 – BU 13

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).

6. **Financing Agreements** – Enter on Line 3 of each OEP the total of 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 250, SLH 2025, 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 OEPs 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 OEPs must be submitted.

Circle the line number of each line of data on your amended OEP 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 Request for Allotment (**Form A-19**) shall reflect a single appropriation account.
2. Each Request for Allotment (**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 Request for Allotment (**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 Request for Allotment (**Form A-19**) (see Sample 5).
4. **Appropriation** – Only amounts appropriated or authorized by Act 250, SLH 2025, 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 250, SLH 2025, 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 250, SLH 2025, will not be subject to reversion. An “N” should be placed in the reversion column of the Request for Allotment (**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 Request for Allotment (**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 Request for Allotment (**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. Pursuant to Act 215, SLH 2025, Relating to Appropriations, departments that submit Requests for Allotment (**Form A-19**) that include the transfer of operating appropriations for Personal Services (“10”) to Other Current Expenses (including equipment and motor vehicles) (“20”), or vice versa, must submit a **Report to Legislature for Cost Element Transfers** (see Sample 7) to B&F with each Request for Allotment (**Form A-19**) that include such transfers.
14. 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 250, SLH 2025, unless otherwise provided by general law.

15. Improperly submitted Requests for Allotment (**Form A-19**) 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 26 CB Allocation (**Form CB**) (see Sample 8):

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 26 shall be submitted to B&F by Friday, September 12, 2025.

Attachments: Samples 1, 2, 3, 4, 5, 6, 7, and 8

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2025-26

SAMPLE 1

FISCAL YR: 26
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 01-Sep-25

C R D	PROGRAM REQUIREMENTS	T R	CURRENT		NET TRANSFERS 2025-26	CURRENT ALLOCATION 2025-26	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
			APPROPRIATION 2025-26	RESTRICTION 2025-26			1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		1,336,307	133,631		1,202,676	300,669	300,669	300,669	300,669	1,202,676
	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		1,295,756	129,576		1,166,180	291,545	291,545	291,545	291,545	1,166,180
	5. OTHER COST ITEMS - ALL					0	0	0	0	0	0
	6. EQUIPMENT		250,000	25,000		225,000		200,000	25,000	0	225,000
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION						2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356
	FUND	YR	APPR	DEPT	T R	MOF									
8.	G	26	191	P		A	12.00								
9.	G	26	191	P		A	2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356
							12.00								
TOTAL APPROPRIATION							2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356

SAMPLE 2**OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2026**

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
2025-26

SAMPLE 3

FISCAL YR: 26
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 18-Sep-25

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2025-26	CURRENT RESTRICTION 2025-26	NET TRANSFERS 2025-26	CURRENT ALLOCATION 2025-26	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		1,336,307	133,631	20,000	1,222,676	305,669	305,669	305,669	305,669	1,222,676
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		1,295,756	129,576	-20,000	1,146,180	286,545	286,545	286,545	286,545	1,146,180
5.	OTHER COST ITEMS - ALL					0	0	0	0	0	0
6.	EQUIPMENT		250,000	25,000		225,000	0	200,000	25,000	0	225,000
7.	MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION				T R	MOF	2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356
	FUND	YR	APPR	DEPT											
8.	G	26	191	P		A	12.00								
9.	G	26	191	P		A	2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356
							12.00								
TOTAL APPROPRIATION							2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2025-26

SAMPLE 4

FISCAL YR: 26
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 18-Sep-25

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION		CURRENT	NET	CURRENT	PLANNED EXPENDITURE PROGRAM				PLANNED
			2025-26		RESTRICTION 2025-26	TRANSFERS 2025-26	ALLOCATION 2025-26	1ST QTR	2ND QTR	3RD QTR	4TH QTR	EXPENDITURE PROGRAM TOTAL
1.	PERSONAL SVCS (PAYROLL)		1,336,307		133,631	20,000	1,222,676	305,669	305,669	305,669	305,669	1,222,676
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		1,295,756		129,576	-20,000	1,146,180	286,545	286,545	286,545	286,545	1,146,180
5.	OTHER COST ITEMS - ALL						0	0	0	0	0	0
6.	EQUIPMENT		250,000		25,000		225,000	0	200,000	25,000	0	225,000
7.	MOTOR VEHICLE						0					0

C R D	TOTAL APPROPRIATION				T R	MOF	2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356
	FUND	YR	APPR	DEPT											
8.	G	26	191	P		A	12.00								
9.	G	26	191	P		A	2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356
							12.00								
TOTAL APPROPRIATION							2,897,063	289,707	0	2,607,356	595,589	795,589	620,589	595,589	2,607,356

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-26-191-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 250, SLH 2025
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	1,336,307	66,816 66,815	1,202,676	300,669	300,669	300,669	300,669		
10 - Personal Services	1,336,307	133,631	1,202,676	300,669	300,669	300,669	300,669		
Other Current Expenses Restriction Restriction - Contingency	1,545,756	77,288 77,288	1,391,180	347,795	347,795	347,795	347,795		
Financing Agreements	15,000	1,500	13,500	3,375	3,375	3,375	3,375		
20 - Other Current Expenses	1,560,756	156,076	1,404,680	351,170	351,170	351,170	351,170		
	2,897,063	289,707	2,607,356	651,839	651,839	651,839	651,839		

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		TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	TC	XXXXXXXXXX	XX	REVERSION DECREASE		
TC	XXXXXXXXXX		XX	TC	XXXXXXXXXX	XX												TC	XXXXXXXXXX	XX
411				431	289,707	00			511	300,669	00	512	300,669	00	513	300,669	00	514	300,669	00
APPROPRIATION DECREASE				RESTRICTION DECREASE																
TC	XXXXXXXXXX		XX	TC	XXXXXXXXXX	XX														
412				432					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 2025		
Included	10,900	
Excluded	<u>4,500</u>	
	15,400	

REPORT TO LEGISLATURE FOR COST ELEMENT TRANSFERS
FY 26 OPERATING BUDGET TRANSFERS FROM PERSONAL SERVICES
TO OTHER CURRENT EXP, EQUIPMENT AND MOTOR VEHICLES AND VICE VERSA
DEPARTMENT OF _____

Appropriation Code: X-XX-XXX
Prepared by: _____
Contact email: _____

Transfer Request Date: _____
Transfer Approval Date (B&F use only): _____

FROM:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 \$	FY 27 \$
BUF101	BA	A	PUBLIC WORKER	A	123456	(50,000)	(50,000)
						(50,000)	(50,000)

TO:

Prog ID	Org Code	Cost Element	Description	MOF	Psn No. or Line No.	FY 26 \$	FY 27 \$
BUF101	BA	C	OFFICE EQUIPMENT	A	001	50,000	50,000
				Total		50,000	50,000
						-	-

Cost Element:

- A. Personal Services
- B. Other Current Expenses
- C. Equipment
- D. Motor Vehicles

MOF

A	-	-
B	-	-
N	-	-
P	-	-
R	-	-
S	-	-
T	-	-
U	-	-
W	-	-
X	-	-

REASON FOR TRANSFER:

The transfer is necessary to fund the purchase of a new printer. The printer will replace a broken printer and is necessary for daily program operations.

IMPACT OF TRANSFER ON "FROM" ITEMS:

The filling of the Public Worker position will be deferred until next fiscal year.

IMPACT OF TRANSFER ON "TO" ITEMS.

The other current expenses budget does not have sufficient funds budgeted for office equipment for the purchase of a new printer. The transfer will provide the funding needed for the purchase of the printer that is necessary for program operations

SUMMARY OF FY 26 COLLECTIVE BARGAINING ALLOCATION
Department of _____

Means of Financing: _____

[illegible]

Means of Financing: _____

[illegible]

Means of Financing: _____

Prog ID	Program Title	Apprn Symbol	Act 38/25 BU 9		Act 39/25 BU 13		TOTAL
			Included	Excluded	Included	Excluded	
EDN100	School-Based Budgeting	G-26-010-E					267,714
EDN150	Special Education & Student Support Services	G-26-015-E					63,823
EDN200	Instructional Support	G-26-020-E					30,568
EDN300	State Administration	G-26-030-E					19,774
EDN400	School Support	G-26-040-E					37,024
EDN500	School Community Services	G-26-050-E					24,748
EDN700	Early Learning	G-26-070-E					6,408
							0
							0
							0
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Total			0	0	0	0	450,059