

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS
FISCAL YEAR 2003

Each department shall submit the following:

1. A request for Allotment (Form A-19) for each appropriation account, including trust and revolving funds, authorized by Act 259/01, as amended by Act 3, 3rd SpSLH 2001, and H.B. No. 1800, H.D. 1, S.D. 1, C.D. 1. For any program with multiple trust or revolving appropriation fund accounts, a separate Form A-19 should be prepared for each appropriation fund account.
2. An operational expenditure plan for each appropriation account requested by each Form A-19.
3. A separate narrative page indicating program objectives and activities as related to the program expenditure plan.

I. Operational Expenditure Plans (OEP)

Each department shall submit an initial expenditure plan for each program for which funds have been appropriated pursuant to Act 259/01, as amended by A.3, 3rd SpSLH 2001, and H.B. No. 1800, H.D. 1, S.D. 1, C.D. 1. 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 and motor vehicles. (See Sample 2.)
2. A separate narrative page indicating program objectives and activities. This page 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. Measures of work units are to be utilized wherever possible. The narrative should support and coincide with the operational expenditure plan. B&F may request any supplemental information which it deems necessary to properly review and evaluate departmental plans. (See Sample 5.)

B. Expenditure plan format.

1. Appropriation Column - Reflects the amounts by cost element in Act 259/01, as amended by A.3, 3rd SpSLH 2001, and H.B. No. 1800, H.D. 1, S.D. 1, C.D. 1, and as reflected in your operating budget details.
2. Current Restriction Column - There are no restrictions for FY 2003 except for adjustments to collective bargaining allocations.
3. Net Transfers - Should reflect the net result of any transfers in or out of the program based on an approved Form A-21 or transfers among the cost elements in the program. Plus or minus signs should be used to show the direction of the transfers. Do not use parentheses to indicate a transfer out.

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 - The figures in this column should always equal your current allocation, i.e., if all of your department's OEPs were summarized, the allocation column total should equal your current departmental allocation.

Any difference between the allocation and planned expenditure program total columns is assumed to be departmental savings or deficits.

5. Collective Bargaining - There are six specific appropriations acts for salary increases for FY 2003:

1. Act 260, SLH 2001 - Units 2, 3, 4, 6, 8, 9 and 13 - Included and Excluded
2. Act 190, SLH 2001 - Unit 7 - Included and Excluded
3. Act 181, SLII 2001 - Unit 1 - Included and Excluded
4. Act 182, SLH 2001 - Unit 10 - Included and Excluded
5. Act 183, SLH 2001 - Unit 11
6. Act 205, SLH 2001 - Unit 5 - Included and Excluded

The allocations from these acts should be entered 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; this breakdown by BU and by included and excluded must be shown on the back of the initial A-19.

6. Financing Agreements - All funds for financing agreements as defined in Executive Memorandum No. 96-17 shall be entered on Line 3 of the OEP.

If the funds were budgeted (i.e., submitted in the budget request process on Tables BK), the amounts shall be entered in the Appropriations, Allocation, and in the appropriate fiscal quarter columns. See Sample 2.

If the funds for the financing agreement are unbudgeted (i.e., not submitted on Tables BK in the budget process), the amount should not be entered in the appropriations column on Line 3 but should be shown in the Net Transfer column indicating the movement from the appropriate cost element, the Allocation column and the affected fiscal quarter columns. See Sample 4. A financing agreement may be unbudgeted because 1) a 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 Appropriations lines and on Line 9. Do not include financing agreements on any other line of the OEP.

7. Grants and Subsidies – Grants and subsidies shall not be reflected in the quarterly planned expenditure columns on the initial OEP. Upon approval by the Governor to expend the grant or subsidy, a revised OEP and Form A-19 shall be prepared and submitted to allot the funds in the appropriate quarter.
- C. Amended expenditure plans are no longer required with each revised allotment request. Unless requested by B&F, only initial and fiscal year-end expenditure plans must be submitted.
 - D. If you generate your own OEP, instead of using the turnaround forms, please circle the line number of each line of data that is being changed since the last submittal. A change means 1) a change to any of the amounts on the line, 2) adding in data on a line that was previously blank, or 3) deleting an entire line of data. This is needed for data entry purposes. (See attached Sample 6.)

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 Act 259/01, as amended by A.3, 3rd SpSLH 2001, and H.B. No. 1800, H.D. 1, S.D. 1, C.D. 1, by program, by cost elements, by funds, and by quarters using Request for Allotment (Form A-19). (See Sample 1.) The breakdown by cost element must match your department's operating budget details.

2. A breakdown of the pay increase allocations by bargaining unit and by included and excluded must be provided on the initial A-19 (use the back of the form for this purpose). (See Sample 1-A.) Based on this information, appropriation transfers for the purpose of allocating pay increases to the expending agencies will be prepared by B&F on Form A-15, Allotment Advice, for both general and non-general funds. This breakdown is not required on subsequent A-19s. However, if additional CB allocations should be given to your department, a breakdown of the new allocations must be provided on the back of the A-19.
3. Restriction – There are no restrictions for FY 2003 except for adjustments to collective bargaining allocations.
4. Financing Agreements - All funds for financing agreements as defined in Executive Memorandum No. 96-17 shall be entered as separate line items under Personal Services and Other Current Expenses. Budgeted financing agreements shall be entered in the Appropriation and other Applicable columns.

Unbudgeted financing agreements shall not be entered in the Appropriation column; only the allocation and applicable quarterly allotment columns. See Items B.6 above for an explanation of budgeted and unbudgeted financing agreements.

These financing agreement line items shall not be consolidated into the Personal Services or Other Current Expenses lines on subsequent amendments to the A-19.

5. Grants and subsidies shall be reflected in the Estimated Balance column on the initial Form A-19. Upon approval by the Governor to expend the grant or subsidy, a revised OEP and Form A-19 shall be prepared and submitted to allot the funds in the appropriate quarter.
6. Each form (A-19) should reflect a single appropriation account.
7. Each allotment form should reflect the proper appropriation act and year of authorization in the space provided. The program I.D. associated with each appropriation symbol must be shown on the Form A-19 in the space labeled, "Program I.D."
8. Only amounts appropriated or authorized by Act 259/01, as amended by A.3, 3rd SpSLH 2001, and H.B. No. 1800, H.D. 1, S.D. 1, C.D. 1, or other specific appropriation acts are to be reflected in column 2, "Appropriation."
9. Transfers, including pay increase allocations, are to be reflected separately in Column 4, "Allocation for this Fiscal Year" and the applicable quarterly allotment columns. The pay increase amounts should be identified in column 1, "Allotment

Category Description" as CB - All, and Other Cost Items - All. All other transfers should be identified as "Trf . . ."

10. Trust accounts authorized by Act 259/01, as amended by A.3, 3rd SpSLH 2001, and H.B. No. 1800, H.D. 1, S.D. 1, C.D. 1, will not be subject to reversion. An "N" should be placed in the reversion column of the Form A-19 for these accounts.
11. Upon approval of the expenditure plan, allotments shall be made for all quarters by B&F subject to a quarterly review of the availability of funds.
12. *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 and federal fund allotments may exceed authorized appropriation levels with Governor's approval. All other funds may be allotted only up to the authorized amounts in Act 259/01, as amended by A.3, 3rd SpSLH 2001, and H.B. No. 1800, H.D. 1, S.D. 1, C.D. 1, except as otherwise provided by general law.

13. Additional fund authorization as provided in the Appropriations Act or other specific acts are to be reflected in column 4 and the applicable quarterly allotment columns. The amounts should be identified in column 1 as "Addtl. Auth."
14. 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. (See Sample 3.)

15. Initial allotment requests must be accompanied by an expenditure plan and any other supplemental information requested by B&F. All required documentation must be submitted as a unit.

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 operational expenditure plans are not required with amended allotment requests.

Improperly submitted A-19 forms or incomplete submissions will be returned without action. Departments should consult with the appropriate analyst for further clarification of the reporting format.

16. With the exception of the University of Hawaii pursuant to Act 320, SLH 1986, as amended by Acts 283, SLH 1987, 370/89, 364/93, 272/94, and 281/94, all aspects of departmental allotment request shall be reviewed, evaluated and approved by the Director of Finance to ensure consistency with sound fiscal management practices.

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

STATE OF HAWAII
REQUEST FOR ALLOTMENT

Sample 1

Request is hereby made for approval of the following allotments:

DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-03-191-P

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

DEPT. NO. _____
ORIGINAL OR AMENDMENT NO. _____

APPROPRIATION TITLE AND ACT NO. OR LAW Act 259/01, as amended by Act 3, SpsLH 2001, FUND General
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services and H.B. No. 1800, A
Human Resources Development HD 1. SD 1. CD 1 EXPENSE 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, 19__	REVISION
Personal Services All CB, other salary adjust.	599,941		599,941 15,000	149,985 3,750	149,985 3,750	149,985 3,750	149,986 3,750		
10 - Personal Services	599,941		614,941	153,735	153,735	153,735	153,736		
Other Current Expenses CB - Other Cost Items	586,013		586,013 400	84,606 100	256,032 100	148,570 100	81,805 100	15,000	
Financing Agreements	28,000		28,000	7,000	7,000	7,000	7,000		
20 - Other Current Expenses	614,013		614,413	91,706	263,132	155,670	88,905	15,000	
	1,213,954		1,229,354	245,441	416,867	309,405	242,641	15,000	

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		TC	XX	TC	XX	TC	XX	TC	XX	TC	XX	TC	XX
TC XXXXXXXXXXXX XX	TC XXXXXXXXXXXX XX	10 511	153,735	00	512	153,735	00	513	153,735	00	514	153,736	00	593	XXXXXXXXXXXX XX
411	431	ALLOT DECREASE		10 515		516		517		518					
APPROPRIATION DECREASE	RESTRICTION DECREASE	ALLOT EST/ INCREASE		20 511	91,706	00	512	263,132	00	513	155,670	00	514	88,905	00
TC XXXXXXXXXXXX XX	TC XXXXXXXXXXXX XX	ALLOT DECREASE		20 515		516		517		518					
412	432														

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-18
OCTOBER 1, 1968 (REVISED)

SAMPLE 1A

(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 260, SLH 2001

Included	10,900
Exclude	<u>4,500</u>
	15,400

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2002- 03

SAMPLE 2

FISCAL YR: 03
PROGRAM ID: HRD 191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEVELOPMENT

DEPARTMENT OF
DATE: 12-Jun-01

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2002- 03	CURRENT RESTRICTION 2002- 03	NET TRANSFERS 2002- 03	CURRENT ALLOCATION 2002- 03	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		599,941	0		599,941	149,985	149,985	149,985	149,986	599,941
	2. ALL CB, OTHER SALARY ADJS					15,000	3,750	3,750	3,750	3,750	15,000
	3. FINANCING AGREEMENTS		28,000			28,000	7,000	7,000	7,000	7,000	28,000
	4. OTHER CURRENT EXPENSES		561,013	0	-5,000	556,013	84,606	253,532	123,570	79,305	541,013
	5. OTHER COST ITEMS - ALL					400	100	100	100	100	400
	6. EQUIPMENT		25,000		5,000	30,000		2,500	25,000	2,500	30,000
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION					T R	MOF	1,213,954	0	0	1,229,354	245,441	416,867	309,405	242,641	1,214,354
	FUND	YR	APPR	DEPT												
8.	G	03	191	P	A		12.00									
9.	G	03	191	P	A		1,213,954	0	0	1,229,354	245,441	416,867	309,405	242,641	1,214,354	
	TOTAL APPROPRIATION						12.00	1,213,954	0	0	1,229,354	245,441	416,867	309,405	242,641	1,214,354

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

Request is hereby made for approval of the following allotments:

**STATE OF HAWAII
REQUEST FOR ALLOTMENT**

Sample 3

DEPARTMENT Human Resources Development

APPROPRIATION SYMBOL G-03-191-P

X-XX-XXX-XX

General

COMPTROLLER'S NO. _____ DATE _____

DEPT. NO. _____

ORIGINAL _____ OR AMENDMENT NO. 1

SIGNATURE _____

APPROPRIATION TITLE AND ACT NO. OR LAW Act 259/01, as amended by Act 3, SpsLH 2001,
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services and H.B. No. 1800,
Human Resources Development HD 1, SD 1, CB 1 MEANS OF FINANCING

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, 19__	REVIEW
10 - Personal Services	599,941		614,941	153,735	153,735	153,735	153,736		
Other Current Expenses	586,013		586,413	84,706	256,132	148,670	81,905	15,000	
Amdt - Transfer to Fin. Agrmt.			-17,000		-17,000				
Amdt - Allotment of Grant						15,000		-15,000	
Financing Agreements	28,000		28,000	7,000	7,000	7,000	7,000		
Amdt - Transfer to Fin. Agrmt.			17,000		5,666	5,666	5,668		
20 - Other Current Expenses	614,013		614,413	91,706	251,798	176,336	94,573		
	1,213,954		1,229,354	245,441	405,533	330,071	248,309		

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		TC	XX	TC	XX	TC	XX	TC	XX	REVERSION DECREASE		
TC XXXXXXXXXXXX XX	TC XXXXXXXXXXXX XX	10 511										TC	XXXXXXXXXXXX XX	
411	431	ALLOT DECREASE	10 515			516		517		518		593		
APPROPRIATION DECREASE	RESTRICTION DECREASE	ALLOT EST/ INCREASE		TC	XX	TC	XX	TC	XX	TC	XX			
TC XXXXXXXXXXXX XX	TC XXXXXXXXXXXX XX	20 511				512		513		20,666:00		514	5,668:00	593
412	432	ALLOT DECREASE	20 515			516		11,334:00		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
OCTOBER 1, 1986 (REVISED)

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2002- 03

SAMPLE 4

FISCAL YR: 03
PROGRAM ID: HRD 191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEVELOPMENT

DEPARTMENT OF
DATE: 12-Jun-01

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2002- 03	CURRENT RESTRICTION 2002- 03	NET TRANSFERS 2002- 03	CURRENT ALLOCATION 2002- 03	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		599,941	0		599,941	149,985	149,985	149,985	149,986	599,941
	2. ALL CB, OTHER SALARY ADJS					15,000	3,750	3,750	3,750	3,750	15,000
	3. FINANCING AGREEMENTS		28,000		17,000	45,000	7,000	12,666	12,666	12,668	45,000
	4. OTHER CURRENT EXPENSES		561,013	0	-22,000	539,013	84,606	236,532	138,570	79,305	539,013
	5. OTHER COST ITEMS - ALL					400	100	100	100	100	400
	6. EQUIPMENT		25,000		5,000	30,000		2,500	25,000	2,500	30,000
	7. MOTOR VEHICLE					0					0
	TOTAL APPROPRIATION		1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354
C R D	FUND YR APPR DEPT	T R	MOF								
8.	G 03 191 P	A	12.00								
9.	G 03 191 P	A	1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354
	TOTAL APPROPRIATION		1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2003

Program ID: BED 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
2002-03

SAMPLE 6

FISCAL YR: 03
PROGRAM ID: HRD 191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEVELOPMENT

DEPARTMENT OF

DATE: 12-Jun-01

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2002-03	CURRENT RESTRICTION 2002-03	NET TRANSFERS 2002-03	CURRENT ALLOCATION 2002-03	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		599,941	0		599,941	149,985	149,985	149,985	149,986	599,941
	2. ALL CB, OTHER SALARY ADJS					15,000	3,750	3,750	3,750	3,750	15,000
	③ FINANCING AGREEMENTS		28,000		17,000	45,000	7,000	12,666	12,666	12,668	45,000
	④ OTHER CURRENT EXPENSES		561,013	0	-22,000	539,013	84,606	236,532	138,570	79,305	539,013
	5. OTHER COST ITEMS - ALL					400	100	100	100	100	400
	6. EQUIPMENT		25,000		5,000	30,000		2,500	25,000	2,500	30,000
	7. MOTOR VEHICLE					0					0

C R D	TOTAL APPROPRIATION					1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309	1,229,354
	FUND	YR	APPR	DEPT	T R	MOF								
8.	G	03	191	P	A		12.00							
⑨	G	03	191	P	A		1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309
	TOTAL APPROPRIATION						12.00							
	TOTAL APPROPRIATION						1,213,954	0	0	1,229,354	245,441	405,533	330,071	248,309