

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS
FISCAL YEAR 2005

NOTE:

Instructions for Expenditure Plans and Allotments for FY 05 contained in this document are generally similar to those issued for FY 04, except the following:

- Item 4 Summary of Collective Bargaining allocation (page 1)
- Item I.B.2 Current Restriction Column (page 2)
- Item 5 Collective Bargaining (page 3)
- Item II.3 Restriction (page 4)
- Item II.5 Grants and Subsidies (page 5)
- Item III Summary of Collective Bargaining allocation (page 6)

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 200/03, as amended by Act 41/04, and by Senate Bill (S.B.) No. 1491 (2004 Legislative Session) for the Department of Hawaiian Home Lands and the Department of Commerce and Consumer Affairs. All other appropriations made in S.B. No. 1491 should be treated as specific appropriations and submitted on separate A-19s. 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.
 4. A summary of collective bargaining (CB) allocation by fund, appropriation symbol, act, and Included/Excluded. Totals should be provided by fund. (See Sample 7.)
- 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 200/03, as amended by Act 41/04, and S.B. No. 1491 (as specified above). 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 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 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 200/03, as amended by Act 41/04, and in S.B. No. 1491 (as specified above), and as reflected in your operating budget details.
2. Current Restriction Column – Restrictions in the operational budget for FY 05 include the following:
 - a. A general 1% efficiency savings restriction on all general fund discretionary expenses of programs.
 - b. Targeted restrictions on specific items as identified in the department's allocation ceilings (Exhibit 1).
 - c. All grants-in-aid and subsidies. (Release of grants and subsidies will be made on a case-by-case basis, subject to the Governor's approval.)
 - d. Any program appropriation not planned for implementation. (See paragraph 22c of Attachment A, Budget Execution Policies.)

Enter restriction amounts in this column by cost element (personal services, other current expenses, etc.). (See Sample 2.)

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. Use plus or minus signs 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 - Specific appropriations acts for salary increases for FY 05 include the following:

- Act 53/04 - HGEA
- Act 74/04 - Unit 7
- Act 75/04 - Unit 5
- Act 86/04 - Unit 10
- Act 142/03 - Unit 11
- Act 143/03 - Unit 9
- Acts 137, 138, 139, 140, and 141/03 - Employer-Union Trust Fund (EUTF) appropriations

Only 90% of general fund CB appropriations will be allocated.

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; this breakdown by BU and by Included and Excluded must be shown on the back of the initial A-19.

6. Financing Agreements - Enter on Line 3 of the OEP all funds for financing agreements as defined in Executive Memorandum No. 96-17.

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), enter the amount in the Net Transfer column indicating the movement from the appropriate cost element, the Allocation column and the affected fiscal quarter columns. Do not enter the amount in the Appropriations column. (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 - Do not reflect grants and subsidies in the quarterly planned expenditure columns on the initial OEP. Upon approval by the Governor to expend the grant or subsidy, submit a revised OEP and Form A-19 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 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. Restriction - Departmental FY 05 restrictions are identified in Exhibit 1. Enter restriction amounts in this column by cost element. (See Sample 1.)
3. Financing Agreements - Enter all funds for financing agreements, as defined in Executive Memorandum No. 96-17, as separate line items under Personal Services and Other Current Expenses in the Appropriation and other applicable columns.

Enter unbudgeted financing agreements in the Allocation and applicable quarterly allotment columns; do not enter them in the Appropriation column. See Items B.6 above for an explanation of budgeted and unbudgeted financing agreements.

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

4. Grants and Subsidies – Upon approval by the Governor to expend the grant or subsidy, submit a revised OEP and Form A-19 to allot the funds in the appropriate quarter.
5. Each form (A-19) should reflect a single appropriation account.
6. 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.”
7. Only amounts appropriated or authorized by Act 200/03, as amended by Act 41/04, and S.B. No. 1491 (as specified above), or other specific appropriation acts are to be reflected in Column 2, “Appropriation.”
8. Reflect transfers, including pay increase allocations, 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 . . .”
9. Trust accounts authorized by Act 200/03, as amended by Act 41/04, will not be subject to reversion. An “N” should be placed in the reversion column of the Form A-19 for these accounts.
10. 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.
11. 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 200/03, as amended by Act 41/04, and in S.B. No. 1491 (as specified above), except as otherwise provided by general law.
12. Additional fund authorization as provided in the Appropriations Act or other specific appropriation acts are to be reflected in Column 4 and the applicable quarterly allotment columns. The amounts should be identified in Column 1 as “Addt'l. Auth.”
13. 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.)

14. 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 B&F analyst for further clarification of the reporting format.

15. With the exception of the University of Hawaii pursuant to Act 320/86, as amended by Acts 283/87, 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.

III. Summary of Collective Bargaining Allocation

1. Please provide a breakdown of your CB allocations by program ID, by included and excluded and by means of financing. (See Sample 7.)
2. Prepare a separate table for each means of financing. You may delete columns for acts which do not apply to your department.
3. Please insert columns for Acts 137, 138, 139, 140 and 141/03, for EUTF appropriations, as needed for your department.
4. The appropriation symbol is the account that the CB funds should be deposited into.

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

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

Request is hereby made for approval of the following allotments:

DEPARTMENT Human Resources Development
 APPROPRIATION SYMBOL G-05-191-P

STATE OF HAWAII
REQUEST FOR ALLOTMENT

Sample 1

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

APPROPRIATION TITLE AND ACT NO. OR LAW Act 200, SLH 2003, as amended by Act 41, FUND General
 PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services SLH 2004. MEANS OF FINANCING A

ORIGINAL 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, 19__	R E V
Personal Services All CB, other salary adjust.	559,941	20,000	579,941 15,000	144,985 3,750	144,985 3,750	144,985 3,750	144,986 3,750		
10 - Personal Services	599,941	20,000	594,941	148,735	148,735	148,735	148,736		
Other Current Expenses	586,013	10,000	576,013	84,606	246,032	148,570	81,805	15,000	
CB - Other Cost Items			400	100	100	100	100		
Financing Agreements	28,000		28,000	7,000	7,000	7,000	7,000		
20 - Other Current Expenses	614,013	10,000	604,413	91,706	253,132	155,670	88,905	15,000	
	1,213,954	30,000	1,199,354	240,441	401,867	304,405	237,641	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 XXXXXXXXXXXX XX	TC XXXXXXXXXXXX XX	TC XXXXXXXXXXXX XX	TC XXXXXXXXXXXX XX	REVERSION DECREASE
411	431 30,000:00	10 511		148,735	148,735	148,735	148,735	593
		10 515			516	517	518	
412	432	20 511		91,706	253,132	155,670	88,905	593
		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-18
 OCTOBER 1, 1986 (REVISED)

REPORT # OBBEXP1

STATE OF HAWAII
 OPERATIONAL EXPENDITURE PLAN
 2004 - 05

SAMPLE 2

FISCAL YR: 05
 PROGRAM ID: HRD191
 TABLE-ID: A

DEPARTMENT OF

PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEVELOPMENT

DATE: 18-Jun-04

C R D	PROGRAM REQUIREMENTS	T R	CURRENT		NET	CURRENT	PLANNED EXPENDITURE PROGRAM				PLANNED	
			RESTRICTION	2004 - 05	TRANSFERS	ALLOCATION	1ST QTR	2ND QTR	3RD QTR	4TH QTR	EXPENDITURE	
			2004 - 05	2004 - 05	2004 - 05	2004 - 05					PROGRAM TOTAL	
1.	PERSONAL SVCS (PAYROLL)		599,941	20,000		579,941	144,985	144,985	144,985	144,986		579,941
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	10,000	-5,000	546,013	84,606	243,532	123,570	79,305		531,013
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	30,000	0	1,199,354	240,441	401,867	304,405	237,641	1,184,354
FUND YR APPR DEPT T						MOF									
8.	G	05	191	P	A	12.00									
9.	G	05	191	P	A	1,213,954	30,000	0	1,199,354	240,441	401,867	304,405	237,641	1,184,354	
TOTAL APPROPRIATION						12.00	1,213,954	30,000	0	1,199,354	240,441	401,867	304,405	237,641	1,184,354

Sample 3

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

**STATE OF HAWAII
REQUEST FOR ALLOTMENT**

Request is hereby made for approval of the following allotments:

DEPARTMENT Human Resources Development

APPROPRIATION SYMBOL G-05-191-P

General

APPROPRIATION TITLE AND ACT NO. OR LAW Act 200, SLH 2003, as amended by Act 41,

FUND

PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services
Human Resources Development

SLH 2004

A

MEANS OF FINANCING

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

DEPT. NO. _____
ORIGINAL _____ OR AMENDMENT NO. 1

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
10 - Personal Services	599,941	20,000	594,941	148,735	148,735	148,735	148,736		
Other Current Expenses	586,013	10,000	576,413	84,706	246,132	148,670	81,905	15,000	
Amdt - Transfer to Fin. Agrmt.			-17,000		-17,000				
Amdt - Allotment of Grant	28,000		28,000	7,000	7,000	15,000	7,000	-15,000	
Financing Agreements						7,000	7,000		
Amdt - Transfer to Fin. Agrmt.			17,000		5,666	5,666	5,668		
20 - Other Current Expenses	614,013	10,000	604,413	91,706	241,798	176,336	94,573		
	1,213,954	30,000	1,199,354	240,441	390,533	325,071	243,309		

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	1ST QUARTER AMOUNT	2ND QUARTER AMOUNT	3RD QUARTER AMOUNT	4TH QUARTER AMOUNT	ALLOTMENT REVERSIONS
APPROPRIATION EST/ INCREASE		RESTRICTION INCREASE		ALLOT EST/ INCREASE	TC	TC	TC	TC	REVERSION DECREASE
TC	XX	TC	XX	TC	XX	XX	XX	XX	TC
411		431		10	511	512	513	514	593
412		432		20	511	512	513	514	593
							20,666.00	5,668.00	
						11,334.00			

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.

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2004 - 05

SAMPLE 4

FISCAL YR: 05
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEVELOPMENT

DEPARTMENT OF
DATE: 18-Jun-04

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	
			2004 - 05	2004 - 05	2004 - 05	2004 - 05					PROGRAM TOTAL	
1.	PERSONAL SVCS (PAYROLL)		599,941	20,000		579,941	144,985	144,985	144,985	144,986	579,941	
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	10,000	-22,000	529,013	84,606	226,532	138,570	79,305	529,013	
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 VEHICL F					0					0	
TOTAL APPROPRIATION			1,213,954	30,000	0	1,199,354	240,441	390,533	325,071	243,309	1,199,354	
C R D	FUND YR APPR DEPT	T R	MOF									
8.	G 05 191 P	A	12.00									
9.	G 05 191 P	A	1,213,954 30,000 0 1,199,354 240,441 390,533 325,071 243,309 1,199,354									
TOTAL APPROPRIATION			1,213,954 30,000 0 1,199,354 240,441 390,533 325,071 243,309 1,199,354									

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2005

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
 2004- 05

SAMPLE 6

FISCAL YR: 05
 PROGRAM ID: HRD191
 TABLE-ID: A

DEPARTMENT OF

PROGRAM TITLE: SUPPORTING SERVICES - HUMAN RESOURCES DEVELOPMENT

DATE: 18-Jun-04

C R D	T R	APPROPRIATION 2004- 05	CURRENT RESTRICTION 2004- 05	NET TRANSFERS 2004- 05	CURRENT ALLOCATION 2004- 05	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
						1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)	599,941	20,000		579,941	144,985	144,985	144,985	144,986	579,941
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	10,000	-22,000	529,013	84,606	226,532	138,570	79,305	529,013
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	30,000	0	1,199,354	240,441	390,533	325,071	243,309	1,199,354
8.	G 05 191 P A	12.00								
9.	G 05 191 P A	1,213,954	30,000	0	1,199,354	240,441	390,533	325,071	243,309	1,199,354
TOTAL APPROPRIATION		1,213,954	30,000	0	1,199,354	240,441	390,533	325,071	243,309	1,199,354

SUMMARY OF FY 05 COLLECTIVE BARGAINING ALLOCATION
Department of _____

Means of Financing: _____

Prog ID	Program Title	Apprn Symbol	Act 53/04 BU 2.3.4.6.8.9.13		Act 75/04 BU 5		Act 74/04 BU 7		Act 143/03 BU 9		Act 86/04 BU 10		Act 142/03 BU 11		TOTAL
			Included	Excluded	Included	Excluded	Included	Excluded	Included	Excluded	Included	Excluded	Included	Excluded	
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
															0
			Total	0	0	0	0	0	0	0	0	0	0	0	0

Note: Delete columns if not needed. Add columns for Acts 137, 138, 139, 140, and 141, SLH 2003, for EUTF appropriations, as needed.