

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS
FISCAL YEAR 2007

Instructions for Expenditure Plans and Allotments for FY 07 contained in this document are generally similar to those issued for FY 06.

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 178, SLH 2005, as amended by Act 160, SLH 2006. 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 178, SLH 2005, as amended by Act 160, SLH 2006. 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. 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 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 178, SLH 2005, as amended by Act 160, SLH 2006, and as reflected in your operating budget details.
2. **Current Restriction Column** - There are no restrictions imposed for FY 07.
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 07 are as follows:

- Act 94, SLH 2005 - CB for BU 1 and 10
- Act 95, SLH 2005 - CB for BU 1 and 10 - EUTF
- Act 96, SLH 2005 - CB for BU 11 and Employer-Union Trust Fund (EUTF)
- Act 97, SLH 2005 - CB for BU 9
- Act 98, SLH 2005 - CB for BU 2, 3, 4, 6, 8, and 13
- Act 99, SLH 2005 - CB for BU 2, 3, 6, 8, 9, and 13 - EUTF
- Act 100, SLH 2005 - CB for BU 5
- Act 101, SLH 2005 - CB for BU 5 - EUTF

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.

- 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.
- 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** – There are no restrictions imposed for FY 07.
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. 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 178, SLH 2005, as amended by Act 160, SLH 2006, or other specific appropriation acts are to be reflected in Column 2, "Appropriation."
7. 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 . . ."
8. Trust accounts authorized by Act 178, SLH 2005, as amended by Act 160, SLH 2006, 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 plan, allotments shall be made for all quarters by B&F 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 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 178, SLH 2005, as amended by Act 160, SLH 2006, except as otherwise provided by general law.
11. 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."

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. (See Sample 3.)

13. 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.

14. With the exception of the University of Hawaii pursuant to Chapter 37, HRS, 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 95, 96, 99, and 101, SLH 2005, 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, 1A, 2, 3, 4, 5, 6, and 7

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
 Request is hereby made for approval of the following allotments:

STATE OF HAWAII
REQUEST FOR ALLOTMENT

SAMPLE 1

DEPARTMENT: Human Resources Development
 APPROPRIATION SYMBOL: G-07-191-P
 x-xx-xx-xx

COMPTROLLER'S NO.: xxxxxxxx
 DATE: MM/DD/YY

APPROPRIATION TITLE AND ACT NO. OR LAW: Act 160, SLH 2006
 PROGRAM I.D. NO. AND TITLE: HRD 191 - Supporting Services

DEPT. NO.:
 ORIGINAL: X OR AMENDMENT NO.:
 SIGNATURE:

MEANS OF FINANCING: A

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	
			599,941 15,000	614,941	149,985 3,750	153,735	149,985 3,750	153,735	149,985 3,750	153,735	149,985 3,750	153,735			
Personal Services All CB, other salary adjustments	599,941		599,941 15,000	614,941	149,985 3,750	153,735	149,985 3,750	153,735	149,985 3,750	153,735	149,985 3,750	153,735			
10 - Personal Services	599,941		599,941 15,000	614,941	149,985 3,750	153,735	149,985 3,750	153,735	149,985 3,750	153,735	149,985 3,750	153,735			
Other Current Expenses CB - Other cost items Financing Agreements	586,013 28,000		586,013 28,000	614,413	84,606 7,000	173,570 7,000	246,032 7,000	173,570 7,000	246,032 7,000	173,570 7,000	246,032 7,000	173,570 7,000	81,805 100 7,000		
20 - Other Current Expenses	614,013		614,413	614,413	91,706	91,706	253,132	180,670	180,670	88,905	88,905	88,905			
	1,213,954		1,229,354	1,229,354	245,441	245,441	406,867	334,405	334,405	242,641	242,641	242,641			

ALLOTMENT ADVISE

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: _____
 DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

APPROPRIATION	ALLOTMENT	ALLOT CAT	1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS		
			TC	xx	TC	xx	TC	xx	TC	xx			
APPROPRIATION EST/ INCREASE xx xxxxxxxxxxxx	RESTRICTION INCREASE TC xxxxxxxxxxxx	xx	10	511	153,735	512	153,735	513	153,735	514	153,736	00	xx
411	431		10	515		516		517		518		593	xxxxxxx
APPROPRIATION DECREASE TC xxxxxxxxxxxx	RESTRICTION DECREASE TC xxxxxxxxxxxx	xx	20	511	91,706	512	253,132	513	180,670	514	88,905	00	xx
412	432		20	515		516		517		518		593	xxxxxxx

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 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 98/2005	Included	10,900
	Excluded	<u>4,500</u>
		15,400

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2006-07

SAMPLE 2

FISCAL YR: 07

PROGRAM ID: HRD191

TABLE-ID: A

PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

DATE: 19-Jun-06

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2006-07	CURRENT RESTRICTION 2006-07	NET TRANSFERS 2006-07	CURRENT ALLOCATION 2006-07	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		599,941			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		-5,000	556,013	243,532	148,570	79,305	79,305	556,013
	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	2,500	30,000
	7. MOTOR VEHICLE					0					0

C	TOTAL APPROPRIATION		1,213,954	0	0	1,229,354	245,441	406,867	334,405	242,641	1,229,354
R											
D	FUND YR APPR DEPT R MOF										
8.	G 07 191 P A		12.00								
9.	G 07 191 P A		1,213,954	0	0	1,229,354	245,441	406,867	334,405	242,641	1,229,354
	TOTAL APPROPRIATION		12.00		0	1,229,354	245,441	406,867	334,405	242,641	1,229,354

**STATE OF HAWAII
REQUEST FOR ALLOTMENT**

TO: DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
Request is hereby made for approval of the following allotments:
DEPARTMENT Human Resources Development
APPROPRIATION SYMBOL G-07-191-P x-xx-xxx-xx

COMPTROLLER'S NO. xxxxxxx DATE MM/DD/YY
DEPT. NO. _____
ORIGINAL _____ OR AMENDMENT NO. 1
SIGNATURE _____

MEANS OF FINANCING
A
General FUND

APPROPRIATION TITLE AND ACT NO. OR LAW Act 160, SLH 2006
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

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
					TC	xx	TC	xx	TC	xx	TC	xx		
10 - Personal Services	599,941		614,941	153,735	153,735	153,735	153,735	153,735	153,735	153,735	153,736			
Other Current Expenses Amendment - Transfer to Financing Agreements	586,013		586,413 -17,000	84,706	173,670	81,905								
Financing Agreements Amendment - Transfer from Other Current Exp.	28,000		28,000 17,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000			
20 - Other Current Expenses	614,013		614,413	91,706	241,798	186,336	94,573							
	1,213,954		1,229,354	245,441	395,533	340,071	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 _____ BY DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
BY DIRECTION OF THE GOVERNOR

APPROPRIATION EST/ INCREASE	RESTRICTION INCREASE	ALLOT CAT	1ST QUARTER AMOUNT		2ND QUARTER AMOUNT		3RD QUARTER AMOUNT		4TH QUARTER AMOUNT		ALLOTMENT REVERSIONS
			TC	xx	TC	xx	TC	xx	TC	xx	
411	431	10	511	512	513	517	518	514	518	593	
APPROPRIATION DECREASE	RESTRICTION DECREASE	20	511	512	513	513	514	514	514	593	
412	432	20	515	516	517	518	519	514	518	593	

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)

REPORT # OBBEXP1

STATE OF HAWAII
OPERATIONAL EXPENDITURE PLAN
2006-07

SAMPLE 4

FISCAL YR: 07
PROGRAM ID: HRD191
TABLE-ID: A

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

PROGRAM TITLE: SUPPORTING SERVICES

DATE: 10-Jul-06

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2006-07	CURRENT RESTRICTION 2006-07	NET TRANSFERS 2006-07	CURRENT ALLOCATION 2006-07	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
1.	PERSONAL SVCS (PAYROLL)		599,941			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	12,666	12,666	12,668	12,668	45,000
4.	OTHER CURRENT EXPENSES		561,013		-22,000	539,013	84,606	226,532	148,570	79,305	539,013
5.	OTHER COST ITEMS - ALL				400	400	100	100	100	100	400
6.	EQUIPMENT		25,000		5,000	30,000	2,500	25,000	2,500	2,500	30,000
7.	MOTOR VEHICLE				0	0					0

C	TOTAL APPROPRIATION		1,213,954	0	0	1,229,354	245,441	395,533	340,071	248,309	1,229,354
R		T									
D	FUND YR APPR DEPT R MOF										
8.	G 07 191 P A		12.00								
9.	G 07 191 P A		1,213,954	0	0	1,229,354	245,441	395,533	340,071	248,309	1,229,354
	TOTAL APPROPRIATION		12.00	0	0	1,229,354	245,441	395,533	340,071	248,309	1,229,354

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2007

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
2006-07

SAMPLE 6

FISCAL YR: 07
PROGRAM ID: HRD191
TABLE-ID: A
PROGRAM TITLE: SUPPORTING SERVICES
DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
DATE: 10-Jul-06

C	T	R	PROGRAM REQUIREMENTS	APPROPRIATION 2006-07	CURRENT RESTRICTION 2006-07	NET TRANSFERS 2006-07	CURRENT ALLOCATION 2006-07	1ST QTR	2ND QTR	3RD QTR	4TH QTR	PLANNED EXPENDITURE PROGRAM	PLANNED EXPENDITURE PROGRAM TOTAL
			1. PERSONAL SVCS (PAYROLL)	599,941			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	12,666	12,666	12,666	12,668		45,000
			4. OTHER CURRENT EXPENSES	561,013		-22,000	539,013	84,606	226,532	148,570	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	2,500	25,000	2,500		30,000
			7. MOTOR VEHICLE				0						0

C			TOTAL APPROPRIATION	1,213,954	0	0	1,229,354	245,441	395,533	340,071	248,309		1,229,354
R													
D			FUND YR APPR DEPT R MOF										
8.	G	07	191	P	A								
9.	G	07	191	P	A								
			TOTAL APPROPRIATION	1,213,954	0	0	1,229,354	245,441	395,533	340,071	248,309		1,229,354

SUMMARY OF FY 07 COLLECTIVE BARGAINING ALLOCATION
Department of _____

Means of Financing: _____

Prog ID	Program Title	Apprn Symbol	Act 094 BU 1 & 10		Act 098 BU 2,3,4,6,8,9,13		Act 100 BU 5		Act 097 BU 9		Act 096 BU 11		TOTAL
			Included	Excluded	Included	Excluded	Included	Excluded	Included	Excluded	Included	Excluded	
													0
													0
													0
													0
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													0
													0
		Total	0	0	0	0	0	0	0	0	0	0	0

Note: Delete columns if not needed. Add columns for Act 95/05 (EUTF for BU 1 & 10), Act 99/05 (EUTF for BU 2, 3, 4, 6, 8, 9, and 13), and Act 101/05 (EUTF for BU 5) as needed.