

INSTRUCTIONS GOVERNING EXPENDITURE PLANS AND ALLOTMENTS  
FISCAL YEAR 2009

Instructions for Expenditure Plans and Allotments for FY 09 contained in this document are generally similar to those issued for FY 08.

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 213, SLH 2007, as amended by Act 158, SLH 2008. 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 (OEP) for each appropriation account requested by each Form A-19 and a separate narrative page indicating program objectives and activities as related to the OEP.
3. A Request for transfer of funds (Form A-21) for all transfers proposed in the department's OEPs, as applicable.
4. A summary of collective bargaining (CB) allocation by fund, appropriation symbol, act, and Included/Excluded. Totals should be provided by fund.

I. **Operational Expenditure Plans**

Each department shall submit an initial expenditure plan for each program for which funds have been appropriated pursuant to Act 213, SLH 2007, as amended by Act 158, SLH 2008. 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 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 operational expenditure plan. B&F may request any supplemental information which it deems necessary to properly review and evaluate departmental plans. (See Sample 2.)

B. Expenditure plan format

1. **Appropriation Column** – Show the amounts by cost element in Act 213, SLH 2007, as amended by Act 158, SLH 2008, and as reflected in your operating budget details.
2. **Current Restriction Column** – Indicate portion of departmental restriction assigned to program. Enter restriction amounts by cost element.
3. **Net Transfers** - Should reflect the net result of any transfers in or out of the program based on anticipated or approved Form A-21s 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 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 appropriation acts for salary increases for FY 09 are as follows:
  - Act 132, SLH 2007 - CB for BU 5 and Voluntary Employee Benefits Association (VEBA)
  - Act 133, SLH 2007 - CB for BU 10 and Employer-Union Trust Fund (EUTF)
  - Act 135, SLH 2007 - CB for BU 11 and EUTF
  - Act 136, SLH 2007 - CB for BU 1 and EUTF
  - Act 137, SLH 2007 - CB for BU 2, 3, 4, 6, 8, and 13 and EUTF
  - Act 138, SLH 2007 - CB for BU 9 and EUTF

Enter the allocations from these Acts on Line 2 (All CB, Other Salary Adjs.) 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 full-year 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 1.)

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 3.) 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. Please circle the line number of each line of data on your amended expenditure plan 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. (See attached Sample 4.)

## 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 5.) The breakdown by cost element must match your department's operating budget details.

2. **Restriction** – Enter amount of departmental restriction assigned to program, as applicable, by cost element.
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 213, SLH 2007, as amended by Act 158, SLH 2008, 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 213, SLH 2007, as amended by Act 158, SLH 2008, 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 plans and Form A-21, as applicable, 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 213, SLH 2007, as amended by Act 158, SLH 2008, 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 "Addtl. 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 6.)

13. Full-year allotment requests must be accompanied by an expenditure plan and any other supplemental information requested by B&F. A Request for transfer of funds (Form A-21) must be concurrently submitted, as applicable. 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 OEPs 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. 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. The appropriation symbol is the account that the CB funds should be deposited into.

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

REPORT # OBBEXP1

STATE OF HAWAII  
OPERATIONAL EXPENDITURE PLAN  
2008-09

SAMPLE 1

FISCAL YR: 09  
PROGRAM ID: HRD191  
TABLE-ID: A

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

PROGRAM TITLE: SUPPORTING SERVICES

DATE: 15-Aug-08

C R D	PROGRAM REQUIREMENTS	T R	APPROPRIATION 2008-09	CURRENT RESTRICTION 2008-09	NET TRANSFERS 2008-09	CURRENT ALLOCATION 2008-09	PLANNED EXPENDITURE PROGRAM				PLANNED EXPENDITURE PROGRAM TOTAL
							1ST QTR	2ND QTR	3RD QTR	4TH QTR	
	1. PERSONAL SVCS (PAYROLL)		929,343	40,000		889,343	222,336	222,336	222,336	222,336	889,343
	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		535,521	6,466	-5,000	524,055	243,532	148,570	47,347	47,347	524,055
	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		1,517,864	46,466	0	1,486,798	317,791	479,218	406,756	283,033	1,486,798
R											
D	FUND YR APPR DEPT R MOF										
8.	G 09 191 P A		13.00								
9.	G 09 191 P A		1,517,864	46,466	0	1,486,798	317,791	479,218	406,756	283,033	1,486,798
	TOTAL APPROPRIATION		13.00	46,466	0	1,486,798	317,791	479,218	406,756	283,033	1,486,798

OPERATIONAL EXPENDITURE PLAN FOR FISCAL YEAR 2009

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  
2008-09

SAMPLE 3

FISCAL YR: 09  
PROGRAM ID: HRD191  
TABLE-ID: A  
PROGRAM TITLE: SUPPORTING SERVICES

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT  
DATE: 20-Jun-09

C	T	R	PROGRAM REQUIREMENTS	APPROPRIATION 2008-09	CURRENT RESTRICTION 2008-09	NET TRANSFERS 2008-09	CURRENT ALLOCATION 2008-09	1ST QTR	2ND QTR	3RD QTR	4TH QTR	PROGRAM TOTAL
			1. PERSONAL SVCS (PAYROLL)	929,343	40,000		889,343	222,336	222,336	222,336	222,336	889,343
			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	535,521	6,466	-22,000	507,055	84,606	243,532	148,570	30,347	507,055
			5. OTHER COST ITEMS - ALL			400	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	1,517,864	46,466	0	1,486,798	317,791	484,884	412,422	271,701	1,486,798
R												
D			FUND YR APPR DEPT R MOF									
8.	G	09	191	P	A							
9.	G	09	191	P	A							
			TOTAL APPROPRIATION	13.00								
				1,517,864	46,466	0	1,486,798	317,791	484,884	412,422	271,701	1,486,798

REPORT # OBBEXP1

STATE OF HAWAII  
OPERATIONAL EXPENDITURE PLAN  
2008-09

SAMPLE 4

FISCAL YR: 09  
PROGRAM ID: HRD191  
TABLE-ID: A

DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT

PROGRAM TITLE: SUPPORTING SERVICES

DATE: 20-Jun-09

C	R	D	T	R	PROGRAM REQUIREMENTS	APPROPRIATION 2008-09	CURRENT RESTRICTION 2008-09	NET TRANSFERS 2008-09	CURRENT ALLOCATION 2008-09	1ST QTR	2ND QTR	3RD QTR	4TH QTR	PLANNED EXPENDITURE PROGRAM TOTAL
					1. PERSONAL SVCS (PAYROLL)	929,343	40,000		889,343	222,336	222,336	222,336	222,336	889,343
					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	535,521	6,466	-22,000	507,055	84,606	243,532	148,570	30,347	507,055
					5. OTHER COST ITEMS - ALL			400	100	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	T	TOTAL APPROPRIATION														
R	R	1,517,864	46,466	0	1,486,798	317,791	484,884	412,422	271,701						1,486,798	
D	R	FUND YR APPR DEPT R MOF														
		G 09 191 P A	13.00													
		G 09 191 P A	1,517,864	46,466	0	1,486,798	317,791	484,884	412,422	271,701						1,486,798
		TOTAL APPROPRIATION														
		13.00	1,517,864	46,466	0	1,486,798	317,791	484,884	412,422	271,701						1,486,798

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

DEPARTMENT Human Resources Development  
APPROPRIATION SYMBOL G-09-191-P  
X-XX-XXX-XX

STATE OF HAWAII  
**REQUEST FOR ALLOTMENT**

SAMPLE 5

COMPTROLLER'S NO. XXXXXXXXXX DATE MM/DD/YY

General FUND

DEPT. NO. \_\_\_\_\_

APPROPRIATION TITLE AND ACT NO. OR LAW Act XXX, SLH 2008  
PROGRAM I.D. NO. AND TITLE HRD 191 - Supporting Services

ORIGINAL  OR AMENDMENT NO. \_\_\_\_\_

MEANS OF FINANCING

SIGNATURE \_\_\_\_\_

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	RESTRICTED	ALLOCATION FOR THIS FISCAL YEAR	ALLOTMENT FOR QUARTER				ESTIMATED BALANCE JUNE 30, 20
				JULY-SEPT	OCT-DEC	JAN-MAR	APR-JUNE	
Personal Services CB - All, other salary adjustments	929,343	40,000	889,343 15,000	222,335 3,750	222,336 3,750	222,336 3,750	222,336 3,750	
10 - Personal Services	929,343	40,000	904,343	226,085	226,086	226,086	226,086	
Other Current Expenses CB - Other cost items Financing Agreements	560,521 28,000	6,466	554,055 400 28,000	84,606 100 7,000	246,032 100 7,000	173,570 100 7,000	49,847 100 7,000	
20 - Other Current Expenses	588,521	6,466	582,455	91,706	253,132	180,670	56,947	
	1,517,864	46,466	1,486,798	317,791	479,218	406,756	283,033	

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.

ALLOTMENT ADVISE

DATE \_\_\_\_\_

DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE  
BY \_\_\_\_\_  
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	515	512	516	513	517	514	518	REVERSION DECREASE
		20	511	515	512	516	513	517	514	518	TC
412	432	20	511	515	512	516	513	517	514	518	TC
		20	511	515	512	516	513	517	514	518	TC

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 5A**

(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 137/2007	Included	10,900
	Excluded	<u>4,500</u>
		15,400

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

STATE OF HAWAII  
REQUEST FOR ALLOTMENT

SAMPLE 6

DEPARTMENT Human Resources Development  
APPROPRIATION SYMBOL G-09-191-P

COMPTROLLER'S NO. XXXXXXXXXX DATE MM/DD/YY

General  
FUND

APPROPRIATION TITLE AND ACT NO. OR LAW Act XXX, SLH 2008  
PROGRAM ID. NO. AND TITLE HRD 191 - Supporting Services

DEPT. NO. \_\_\_\_\_ ORIGINAL \_\_\_\_\_ OR AMENDMENT NO. 1

MEANS OF FINANCING  
A

SIGNATURE \_\_\_\_\_

ALLOTMENT CATEGORY DESCRIPTION	APPROPRIATION	RESTRICTED	ALLOCATION FOR THIS FISCAL YEAR	ALLOTMENT FOR QUARTER				ESTIMATED BALANCE JUNE 30, 20
				JULY-SEPT	OCT-DEC	JAN-MAR	APR-JUNE	
<b>10 - Personal Services</b>	<b>929,343</b>	<b>40,000</b>	<b>904,343</b>	<b>226,085</b>	<b>226,086</b>	<b>226,086</b>	<b>226,086</b>	
Other Current Expenses Amendment - Transfer to Financing Agreements	560,521	6,466	554,455 -17,000	84,706	246,132 -17,000	173,670	49,947	
Financing Agreements Amendment - Transfer from Other Current Exp.	28,000		28,000 17,000	7,000	7,000 5,666	7,000 5,666	7,000 5,666	
<b>20 - Other Current Expenses</b>	<b>588,521</b>	<b>6,466</b>	<b>582,455</b>	<b>91,706</b>	<b>241,798</b>	<b>186,336</b>	<b>62,615</b>	
	<b>1,517,864</b>	<b>46,466</b>	<b>1,486,798</b>	<b>317,791</b>	<b>467,884</b>	<b>412,422</b>	<b>288,701</b>	

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 DIRECTION OF THE GOVERNOR

APPROPRIATION	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										
RESTRICTION INCREASE										
411	10	511	512	513	514	515	516	517	518	593
RESTRICTION DECREASE										
412	20	511	512	513	514	515	516	517	518	593
RESTRICTION DECREASE										
431	10	515	516	517	518	519	520	521	522	593
RESTRICTION DECREASE										
432	20	515	516	517	518	519	520	521	522	593
RESTRICTION DECREASE										

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.

