



STATE OF DELAWARE
EXECUTIVE DEPARTMENT
OFFICE OF MANAGEMENT AND BUDGET

MEMORANDUM
#2014 - 01

TO: Chief Justice
Cabinet Members
Agency Heads
Chief Fiscal Officers

FROM: Ann S. Visalli, Director *ASV*
Office of Management and Budget

DATE: August 19, 2013

SUBJECT: Fiscal Year 2014 Monthly Expenditure Reports - General and Appropriated
Special Funds

As the Office of Management and Budget (OMB) prepares to formulate the Governor's Recommended Budget for Fiscal Year 2015, I am requesting your assistance to ensure that the actual and projected expenditures for Fiscal Year 2014 are as accurate and complete as possible.

The first expenditure report must be submitted to Vicki Ford in OMB no later than September 9, 2013. Your Fiscal and Policy Analyst in OMB should also receive a copy. The reports may be emailed to Vicki.ford@state.de.us or faxed to (302) 677-7084.

Agencies will receive a pre-filled spreadsheet each month containing all applicable appropriations. This data will come from the Daily Validity and Statement of Available Funds Reports in Document Direct. Please provide OMB with projected surplus/deficits for *General Funds and Appropriated Special Funds* for the appropriations contained in the spreadsheet. The first report must be based on actual expenditures through August 31, 2013, and a projection for the remainder of the fiscal year.

Fiscal Year 2014 Monthly Expenditure Reports
August 19, 2013

Any agency that is projecting a deficit in personnel costs (salaries and OECs) must continue vacancies, as necessary, to remain within the level of funding for personnel costs. You should have recently received notification of your allocation of personnel costs contained in OMB's contingency account.

When determining your personnel costs surplus/deficits for both General Funds and Appropriated Special Funds, please utilize the LAP (List of Authorized Positions) Report from PHRST. For assistance with downloading the report into Excel, please contact Vicki Ford or your Fiscal and Policy Analyst.

When determining your operating costs surplus/deficits for both General Funds and Appropriated Special Funds, please utilize the Daily Validity Report in Document Direct.

Note: Agencies are expected to stay within their budget appropriations.

Expenditure reports will be due on the following dates:

September 9, 2013
October 14, 2013
November 12, 2013
December 9, 2013
January 13, 2014
February 10, 2014
March 10, 2014
April 14, 2014
May 12, 2014
June 9, 2014

While I recognize the burden compiling this report may place on your agency personnel, I cannot emphasize enough the importance of the accuracy of this information. The information in these reports is critical to the management of state resources.

Your continued cooperation in this endeavor is appreciated. If you have any questions, please contact Vicki Ford at 672-5108 or your Fiscal and Policy Analyst.

cc: Fiscal and Policy Analysts
Sara Croce
Vicki Ford
Meaghan Brennan