




STATE OF DELAWARE  
EXECUTIVE DEPARTMENT  
OFFICE OF MANAGEMENT AND BUDGET

MEMORANDUM  
#2022 - 01

**TO:** Chief Justice  
Cabinet Members  
Agency Heads  
Chief Fiscal Officers

**FROM:** Cerron Cade, Director   
Office of Management and Budget

**DATE:** July 23, 2021

**SUBJECT:** Fiscal Year 2022 Monthly Expenditure Reports - General Fund and Appropriated Special Funds

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As the Office of Management and Budget (OMB) begins to prepare the Fiscal Year 2023 Governor's Recommended Budget, I request your assistance to ensure that the actual and projected expenditures for Fiscal Year 2022 are as complete and accurate as possible. The information received from the expenditure reports is critical to the management of state resources.

Agencies will receive a reporting template each month containing data from the DGL060 Daily Validity Report for all applicable General Fund and Appropriated Special Fund appropriations. Please provide OMB with projected expenditure surplus/deficits for each of the appropriations contained in the report.

The first expenditure report must be submitted to Cali Engelsiepen, OMB at [Cali.Engelsiepen@delaware.gov](mailto:Cali.Engelsiepen@delaware.gov), as well as the agency's OMB Fiscal and Policy Analyst, no later than Monday, September 13, 2021. The report must be based on actual expenditures through August 31, 2020, and must include a projection for the remainder of the fiscal year. Additional resources to assist in completing the expenditure projection include: the PHRST List of Authorized Positions (LAP) Report, the PHRST DPR002 Payroll Expenditures by Account, the FSF DGL025 Appropriation Expenditures by Account Report, and the FSF DGL152 Monthly Actuals Expense Summary by CF String Report.

Fiscal Year 2022 Monthly Expenditure Reports  
July 23, 2021

All agencies are expected to remain within their budget appropriations. An agency projecting a deficit in personnel costs (salaries and OECs) must continue vacancies, as necessary, to remain within the level of funding for personnel costs. OMB will notify the agency under a separate cover letter of the agency's allocation of personnel costs within in the OMB contingency fund. An agency projecting a deficit in an operating cost appropriation must provide additional information including the root cause, resolution, and path forward.

Expenditure reports will be due on the following dates:

September 9, 2021  
October 8, 2021  
November 8, 2021  
December 8, 2021  
January 10, 2022  
February 8, 2022  
March 8, 2022  
April 8, 2022  
May 9, 2022  
June 8, 2022

The continued assistance of the agency staff in this effort is greatly appreciated. If you have any questions, please contact Cali Engelsiepen at 672-5109 or the agency's OMB Fiscal and Policy Analyst.

Attachment

cc: Carla Cassell-Carter, BDP  
Cali Engelsiepen, BDP  
BDP Analysts