



## **BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

**EDDIE BAZA CALVO**  
GOVERNOR

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DIRECTOR

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LIEUTENANT GOVERNOR

**SEP 17 2013**

### **BBMR CIRCULAR 14-01**

To: All Executive Line Department and Agency Heads

From: Director, Bureau of Budget and Management Research

Subject: Fiscal Year 2014 Budget Allotment Process

The FY 2014 Appropriation Act (Public Law 32-068) was signed by the Governor on September 11, 2013, which sets out the spending plan for the government of Guam for FY 2014.

Your department/agency staff should review Public Law 32-068 and commence the allotment schedule preparation. Please review the FY 2014 Budget Act to determine the mandated reporting requirements of your department and any restrictions or limitation that is imposed on your department. An electronic copy of the Budget Act and budget forms are available on the BBMR website at <http://bbmr.guam.gov>.

#### **Please prepare your budget allotment schedules per the following guidelines and conditions:**

- Use the attached Request for Establishment of Account (EOA) and Budget Allotment Schedule. A request for EOA is not necessary for existing accounts being rolled over in the AS400 (FMIS) for FY 2014. An EOA should be prepared for new program accounts accompanied with a budget allotment schedule.
- In order to continue fiscal restraint, a ten (10%) reserve is imposed on all appropriations funded by the General Fund and all Special Funds (including for operations).

#### **Object Category**

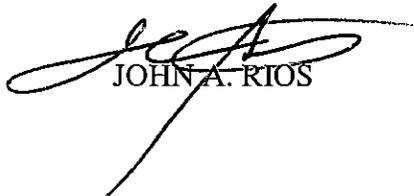
- 111** - monthly releases (total appropriation levels divided by 26 pay periods – months of January and August have 3 pay days) and distributed according to your agency's current master payroll listing.
- 112** - monthly release upon pre-approval of an Overtime Plan using form BBMR F-15A available under "Circular" on our website <http://bbmr.guam.gov>. Overtime Plans are due as soon as possible to avoid delays in overtime payments and should be planned for the full year.
- 113** - same process as 111 above. This should include cost requirements for increments, as well as health, dental and life benefits for FY2014.
- 220** - release upon approval of each travel
- 230** - full release for continuing and/or fixed contractual obligations. (Local matching funds will be placed in reserve and released upon receipt of grant award.)

**Object Category (continued)**

- 233 - full release in October 2013
- 240 - quarterly release of appropriation
- 250 - zero release until written justification provided and approved by BBMR
- 270 - full release in October 2013
- 271 - full release in October 2013
- 290 - full release for fixed (recurring) miscellaneous costs
- 361 - full release in October 2013
- 362 - full release in October 2013
- 363 - full release in October 2013
- 450 - zero release until written justification provided and approved by BBMR

Your FY 2014 departmental allotment schedules are due to BBMR no later than **Monday, September 23, 2013**, at the close of business.

Failure to comply to this circular will result in your department's/agency's inability to expend funds for operational requirements, such as your continuing contracts. As such, it's important that your budget allotment schedules are submitted for BBMR's loading of appropriations/allotments by October 1, 2013.

  
JOHN A. RIOS

Attachments

<b>Department / Division:</b>	<b>FY 2014</b>	<b>Sign Requestor:</b>	<b>Date:</b>
<b>Program Title:</b>	<b>BUDGET ALLOTMENT</b>	<b>Dept. Head:</b>	
<b>Public Law/Section:</b>	<b>SCHEDULE 1/</b>	<b>Sign Approved:</b>	<b>Date:</b>
<b>AS400 Account Number:</b>		<b>BBMR Director:</b> John A. Rios	
		<b>Sign Loaded:</b>	<b>Date:</b>
		<b>Analyst:</b>	

		Appropriation	Reserve	Release								
111	Regular Salaries	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
112	Overtime	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
113	Benefits	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
<b>Sub</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>				<b>\$0.00</b>				<b>\$0.00</b>
220	Travel	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
230	Contractual	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
233	Office Space Rental	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
240	Supplies	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
250	Equipment	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
270	Workers Comp.	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
271	Drug Testing	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
					Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
					Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00

		Appropriation			Reserve			Release							
280	Sub-Recipient / Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
								Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
								Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
290	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
								Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
								Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
Sub		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
361	Power	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
								Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
								Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
362	Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
								Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
								Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
363	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
								Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
								Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
Sub		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
450	Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
								Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
								Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
Sub		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
701	Indirect Cost	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Oct.	\$0.00	Jan.	\$0.00	April	\$0.00	July	\$0.00
								Nov.	\$0.00	Feb.	\$0.00	May	\$0.00	Aug.	\$0.00
								Dec.	\$0.00	Mar.	\$0.00	June	\$0.00	Sept.	\$0.00
Sub		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00
<b>GRAND TOTAL</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00

FOOTNOTE:  
1/:

## REQUEST FOR ESTABLISHMENT/MODIFICATION OF ACCOUNT

TO: DEPARTMENT OF ADMINISTRATION - DIVISION OF ACCOUNTS

VIA: BUREAU OF BUDGET & MANAGEMENT RESEARCH

FROM: \_\_\_\_\_

ACCOUNT TITLE: \_\_\_\_\_

**PURPOSE:**

- |   |   |
|---|---|
| <input type="checkbox"/> Grant Award [Original] - Federal               | <input type="checkbox"/> Appropriation [Original] - Local     |
| <input type="checkbox"/> Grant Award [Supplement] - Federal             | <input type="checkbox"/> Appropriation [Supplemental] - Local |
| <input type="checkbox"/> Grant Period Modification - Federal            | <input type="checkbox"/> Appropriation Period Modification    |
| <input type="checkbox"/> Grant Number Change - Federal                  | <input type="checkbox"/> Appropriation Type Change            |
| <input type="checkbox"/> Catalog Number Change - Federal                | <input type="checkbox"/> Object Class(es) - Add / Delete      |
| <input type="checkbox"/> Local/Federal Participation Ratio Modification | <input type="checkbox"/> Other [specify]: _____               |

**APPROPRIATION TYPE:**

- |  |   |  |
|--|---|--|
| <input type="checkbox"/> Local Operation [A]     | <input type="checkbox"/> Federal 101 [E]              | <input type="checkbox"/> Subgrants [J]                   |
| <input type="checkbox"/> Federal Local Match [B] | <input type="checkbox"/> Federal CIP [F]              | <input type="checkbox"/> Reimbursable Appropriations [X] |
| <input type="checkbox"/> Local Continuing [C]    | <input type="checkbox"/> Federal Match Continuing [G] | <input type="checkbox"/> Work Request [Z]                |
| <input type="checkbox"/> Local CIP [D]           | <input type="checkbox"/> Federal 101 Continuing [H]   | <input type="checkbox"/> Other: _____                    |

RESPONSIBLE DEPARTMENT/DIVISION: \_\_\_\_\_

**OBJECT CLASS(ES) REQUIRED:**

- |   |   |   |  |
|---|---|---|--|
| <input type="checkbox"/> 111 Salary               | <input type="checkbox"/> 220 Travel               | <input type="checkbox"/> 270 Worker's Comp Benefits | <input type="checkbox"/> 363 Utilities - Telephone |
| <input type="checkbox"/> 112 Overtime/Premium Pay | <input type="checkbox"/> 230 Contractual          | <input type="checkbox"/> 271 Drug Testing           | <input type="checkbox"/> 450 Capital Outlay        |
| <input type="checkbox"/> 113 Benefits             | <input type="checkbox"/> 233 Office Space Rental  | <input type="checkbox"/> 290 Miscellaneous          | <input type="checkbox"/> 700 Indirect - Local      |
| <input type="checkbox"/> 114 Health Benefit       | <input type="checkbox"/> 240 Materials / Supplies | <input type="checkbox"/> 361 Utilities - Power      | <input type="checkbox"/> 701 Indirect - Federal    |
| <input type="checkbox"/> 115 Life Benefit         | <input type="checkbox"/> 250 Equipment            | <input type="checkbox"/> 362 Utilities - Water      | <input type="checkbox"/> _____<br>other            |

AUTHORITY / * GRANT NO. / PL NO.	CATALOG NUMBER	START DATE	EXPIRATION DATE
*FEDERAL SHARE PERCENTAGE	* LOCAL SHARE PERCENTAGE	OBLIGATION END DATE	EXPENDITURE END DATE
APPROPRIATION ACCOUNT NUMBER	TOTAL FUNDS		
	LOCAL	FEDERAL - AUTHORIZED (Cumulative)	FEDERAL - AWARDED
JOB ORDER ASSIGNED	** LOCAL MATCH ACCOUNT NUMBER	<b>** NOTE</b>	
		IF LOCAL MATCH ACCOUNT DOES NOT EXIST, PLEASE ATTACH SEPARATE E.O.A. REQUEST.	
REQUESTOR:	BBMR	DIVISION OF ACCOUNTS	
REQUESTED BY	DATE	APPROVED BY	DATE

**DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY**

DRAW TYPE	DRAW ACCT	SUB-ACCT	REPORTING REQ	REVENUE ACCOUNT	REVIEWED BY	DATE