

---

**BUREAU OF BUDGET AND MANAGEMENT RESEARCH**

---

**STANDARD OPERATING PROCEDURES**

**SUBJECT:** Appropriation Projection

**EFFECTIVE DATE:** November 8, 2019

- **PURPOSE:** Utilized as a guide to determine if Agency's budget is tracking according to current and approved FY budget and fiscal policy directives. Used to discern if agency has, or will have, funding available to request approval for unanticipated expenditures that were not indicated, budgeted beforehand, etc. in current fiscal year's budget, such as:
  - Personnel Actions (GG-1s)
  - Contracts
  - Travel expenses
  - Equipment/supply purchase(s)
  - Utilities price increase adjustment (e.g. litigious action filed by current Fiscal Year 2013 telephone bid awardee)
  - Prior Year Obligations
  
- **PROCESS:**
  - AS400 FMS printouts, "Statement of Appropriations, Allotment, Outstanding Encumbrance, and Expenditures" are used for reference to complete a projection
  - Information on AS400 FMS printouts that BBMR examines to ensure a projection for each agency includes:
    - Approved FY Appropriation and Reserves
    - Expenditures and Encumbrances
      - Appropriation Records; enter applicable appropriation account
      - Print all applicable object categories listed on screen; use data indicated under titles "YTD Expenditures" and "O/S Encumbrances: for respective column listed in projection analysis
    - Labor Costs (111 & 113)
      - Enter appropriation account number and include the object category
      - Verify account number and object category
      - Ascertain last two (2) most recent pay periods for data under entry code: 490 (Payroll/Labor Distribution)

○ **COMPONENTS:**

- Column A – Account Code and Title (i.e. object category)
- Column B – Approved budget appropriation
- Column C – Reserve
- Column D – Allotments (resulting deduction of reserve from budgeted appropriation amount)
- Column E – Year to date expenditures + encumbrances
- Column F (Info. Only) – Only applicable to personnel object categories
  - Current staffing pattern pay period (PP) requirement (total amount of appropriation [Column B] / 26 pay periods (PPs))
- Column G (Info. Only) – Only applicable to personnel object categories
  - Actual staffing pattern (PP requirement (Column F) multiplied by remaining PPEs
  - Staffing patterns should be updated on a regular basis
- Column H & I – Actual labor costs for the past two (2) pay periods
- Column J – The average of the last two pay periods
- Column K – Projected necessary personnel requirement for remaining PPEs
  - Column J multiplied by remaining PPEs
- Column L – Other requirements
  - Expected departmental costs that have not been encumbered/expensed to date
  - Example: Pending GG-1s, Contracts, rental expenses, equipment/supplies
- Column M – Projected Lapse (Shortfall) of funds
  - Projected lapse amounts are the remaining authorizations for expenditure
  - Projected (shortfall) amounts are deficit expenditures to be addressed through additional appropriations or transfers

The Appropriation Projection/Analysis form can be found on BBMR's Website:  
<http://bbmr.guam.gov>

**NOTE: This SOP is subject to change by the Bureau of Budget & Management Research**