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**BUREAU OF BUDGET AND MANAGEMENT RESEARCH**

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**STANDARD OPERATING PROCEDURES**

**SUBJECT:** Request for Appropriation/Allotment Modification (BBMR F-12)

**EFFECTIVE DATE:** November 8, 2019

- **Entails the adjustment of appropriations and / or allotments in the AS400 FMS accounts pursuant to:**
  - Local laws or regulations
  - Local policies (i.e. Governor's Emergency Declaration, Interest Income, Court-Ordered Funding)
  - Federal award notices or modifications
  - Reprogramming of appropriations to meet program goals/objectives
  - Reconciliation due to incorrect loading or system/program "glitches"
  - Reconciliation to address existing and anticipated shortfalls
  
- **Initiated by department / agency by program / fiscal support staff and approved by department / agency heads**
  
- **Performed during the authorized budget/project period**
  - Fiduciary responsibility
  - Change in objectives/priorities
  - Account maintenance
  - Account reconciliation
  
- **Entails the transfer of funds from specific accounts in order to meet cost objectives**
  - Allowable based on conditions stipulated in the fund authorization
  - Availability of funds
  
- **Impacts department / agency budget**
  - A budget projection may be requested to support requests for transfer of funds
  - Predicated on appropriation reconciliation update (i.e. continuing accounts)
  
- **AS400 FMS Object Class / Categories:**
  - 111 – Salaries
  - 112 – Overtime
  - 113 – Fringe Benefits
  - 220 – Travel Expense
  - 230 – Contractual Expense

- 233 – Office Space Rental
  - 240 – Supplies and Materials
  - 250 – Equipment
  - 270 – Workers Compensation
  - 271 – Drug Testing
  - 280 – Work Requests / Sub-Grants
  - 290 – Miscellaneous Expense
  - 361 – Power Expense
  - 362 – Water Expense
  - 363 – Telephone Expense
  - 450 – Capital Outlay
  - 701 – Indirect Cost
- **Modification Requirements:**
    - Department and Section
    - Type of Modification
      - Appropriation + Allotment / Allotment Only
    - Description of Action
      - Detailed Justification / Purpose on need for reprogramming being requested
    - Account Number + Object Category
    - Quarter / Month being modified (applicable to Allotment section only)
    - Current Appropriation / Allotment Level
    - Requested Modification (Amount of increase and / or decrease)
    - Revised Appropriation / Allotment Level
  - **Modification Form Completion / Instructions:**
    - Appropriation section (top of Mod form)
      - Indicate account and object category
      - Input the respective object category's current appropriation amount under the column labeled "current appropriation/allotment level"
      - Input the requested transfer amount under the column labeled "requested modifications"
      - The final column labeled "revised appropriation/allotment level" is formula driven to calculate the revised appropriation level for the object category
      - NOTE: There is no need to input any information under the column labeled "Quarter/Month" in this portion of the modification form
    - Allotment section (bottom of Mod form)
      - Indicate account and object category
      - Indicate the quarter and month within the object category's allotments that is being requested to be amended

- Input the month's current allotment value (as indicated in the prior step noted above) under the column labeled "current appropriation/allotment level"
- Input the requested transfer amount under the column labeled "requested modifications"
- The final column labeled "revised appropriation/allotment level" is formula driven to calculate the revised appropriation level or the object category

The Request for Appropriation/Allotment Modification (Form BBMR-F12) 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