
BUREAU OF BUDGET AND MANAGEMENT RESEARCH

STANDARD OPERATING PROCEDURES

SUBJECT: Request for Establishment / Modification of Account & Budget Allotment Schedule

EFFECTIVE DATE: November 8, 2019

- **PURPOSE:** To create an appropriation account to expend and encumber funds pursuant to law/Federal grant/etc.
- **PROCESS:**
 - Conducted during the Execution Phase of the Budget Process
 - Account must be established before the appropriation and allotment amounts can be loaded and released in the AS400 Financial Management System (FMS)
 - Departments/agencies are held responsible to complete and submit the following for BBMR's review and approval:
 - **Local – General and Special Fund**
 - Request for Establishment/Modification of Account (EOA) (Form ACC-EOA001)
 - Budget Allotment Schedule (BAS) (Form BBMR-F6)
 - Copy of Department/Agency Budget section in the General Appropriation Act
 - **Federal Grants 100%**
 - Request for Establishment/Modification of Account (EOA) (Form ACC-EOA001)
 - Budget Allotment Schedule (BAS) (Form BBMR-F6)
 - Grant Award & Terms and Conditions
 - Ensure Dates, CFDA & Grant Award numbers on EOA are consistent with the respective Grant Award
 - Ensure that the Budget Breakdown (In Grant Award or Grant Application) is consistent with the respective Grant Award's SF-424 Form
 - **Federal/Local Matching Grants**
 - Combine requirements for Local – General and Special Fund and Federal Grants 100%
 - Ensure that local match has been appropriated
 - Use formula to check if minimum match is appropriated

- **Non-Federal/Non-Profit Grants**
 - Request for Establishment/Modification of Account (EOA) (Form ACC-EOA001)
 - Budget Allotment Schedule (BAS) (Form BBMR-F6)
 - Contract/Award & Terms and Conditions
 - Approved Budget Breakdown (Award or Grant Application)
 - Copy of Check or Printout from DOA of Wire Transfer (where applicable)
 - Allocation of funds in the Budget Allotment Schedule (BAS) is dependent on how funds are appropriated in the General Appropriation Act/Budget Law/Federal grant etc.
 - Department/Agency should attach a copy of their Budget as approved in the General Appropriations Act, Federal grant award, etc.
 - EOA and BAS documents will be routed to the Department of Administration, Division of Accounts for approval
 - Routed only after the BBMR Director approves the Establishment of Account (EOA) Request and the Budget Allotment Schedule (BAS)
 - Upon establishment of account by DOA, appropriation and allotment amounts are loaded and released in the AS400 FMS by BBMR
 - All Departments/Agencies can begin expending funds according to its approved budget/financial plan upon availability of funds in the AS400 FMS
- **WHEN TO USE REQUEST FOR EOA/MOA (Form ACC-EOA001)**
 - Department/agency receives a local appropriation or grant award notification (federal, non-federal, non-profit, etc.)
 - Accompanied with the Budget Allotment Schedule (Form BBMR-F6)
 - Department/agency receives amendment(s) to increase or decrease funding
 - Accompanied with an Appropriation/Allotment Modification form
 - Grant period modification (i.e. Federal change in obligation end date)
 - To add/delete object class/category
 - Local/Federal Participation Ratio Modification
 - Catalog Number Change – Federal
 - Grant Number Change – Federal
 - Appropriation Period Modification – Local
- **FUND TYPES**
 - General Fund
 - Special Revenue Fund
 - Federal Fund (100% and Matching)
- **APPROPRIATION ACCOUNT TYPES**
 - A - Local Appropriation Annual
 - B - Federal Local Match Annual

- C - Local Continuing
- D - Local CIP
- E - Federal 100% Annual
- F - Federal CIP
- G - Federal Match Continuing
- H - Federal 100% Continuing
- J - Sub-grants
- X - Reimbursable Appropriations
- Z - Work Request

The following forms and instructions can be found on BBMR's Website: <http://bbmr.guam.gov>

- EOA/MOA Request Forms (ACC-EOA001)
- Instructions for EOA/MOA (ACC-EOA001)
- Budget Allotment Schedule (BBMR-F-6)

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