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**BUREAU OF BUDGET AND MANAGEMENT RESEARCH**

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**STANDARD OPERATING PROCEDURES**

**SUBJECT:** Work Requests & Memorandum of Understanding/Agreement

**EFFECTIVE DATE:** November 8, 2019

- **PURPOSE:** To facilitate the accomplishment of tasks/work services between two entities and the accounting of funds related to a specific project. Commonly used in local and Federal programs (Ref: DOA Circular 94-22 and 98-026). Typically submitted as an original request or an amendment request.
  
- **PROCESS:**
  - Determine if request is allowable through an attached approved Memorandum of Understanding/Agreement (MOU/MOA) or Federal Grant scope of work
  - Work Request over \$5,000 must be accompanied by an MOU/MOA that outlines the work services between the two entities
  - Work Request and MOU/MOA are signed by both the originating and accepting department heads and funds certified by the requesting department
  - MOU/MOA must also be approved by the Attorney General and Governor
  - Determine if the amount is consistent with the MOU/Federal Grant
  - Determine if the "Desired Completion Date" and "Obligation End Date" are consistent with the MOU/Federal Grant
  - Determine if the "Expenditure End Date" is three months after the "Obligation End Date" or what is authorized per the governing fund source (Public Law, grant, etc.)
  - Determine if request is covered by available funds in control account
  - Determine the funding source for the work request
  - Determine if the requested dates are within the control account dates
    - If request is federally funded, an approved sub-grant budget must be attached
  - Determine if Work Request is filled out completely and properly
    - Funds are certified (ref. Ch.14, 4GCA – Certifying Officers)
    - Cost breakdown is provided and consistent with total amount authorized
    - All required signatures are affixed
    - Account printout is attached
  
- **FORM CONTENTS**
  - Work/Source Description/Amendment Justification
    - Brief description of the work being done through the work request
  - If Work Request is an amendment, required components include:

- Approval from the Grantor
- Copy of previously approved Work Request/MOU and prior work request amendments
- AS400 FMS printout of control account and sub-accounts
- Cases that require Work Requests amendments
  - Indication of the increase/decrease in amount
  - Change in completion date (i.e. extensions)
  - Transfer of funding from one object category to another
- **BBMR WORK REQUEST CHECKLIST FORM MUST BE COMPLETED AND ATTACHED TO WORK REQUEST FORM**

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

- **Work Request Form (Form ACC-WRQ001)**
- **Instructions for WR (Form ACC-WRQ001)**
- **BBMR Checklist (BBMR-WR-1)**

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