



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

ANTHONY C. BLAZ
ACTING DIRECTOR

JOSE S. CALVO
DEPUTY DIRECTOR

SEP 15 2014

BBMR CIRCULAR 15-01

To: All Executive Line Department and Agency Heads
From: Acting Director, Bureau of Budget and Management Research
Subject: Fiscal Year 2015 Budget Allotment Process

The FY 2015 Appropriation Act (Public Law 32-181) was signed by the Governor on September 5, 2014, which sets out the spending plan for the Government of Guam for FY 2015.

Your department/agency staff should review Public Law 32-181 and commence Establishment of Account (EOA) and Budget Allotment Schedule preparations. Please review the FY 2015 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 will be made 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 2015. EOA(s) and Budget Allotment Schedule(s) should be prepared for new program accounts only.
- In order to continue fiscal restraint, a fifteen percent (15%) reserve is imposed on all appropriations funded by the General Fund and all Special Funds (including for operations). The exception is the Guam Department of Education which per P.L. 32-181, BBMR shall not reserve more than three percent (3%).
- Section 24 (a) (1) of Chapter XII, Miscellaneous Provisions, relative to limitations of expenditures for the Executive Branch, provides that *only* fifty percent (50%) of your appropriations be expended during the first two (2) quarters of FY2015 with exception of appropriations under the object category 230 contractual services for continuing contract obligations. As such, please ensure compliance when preparing your allotment schedules.
- For the following public safety department / agencies: Guam Police, Corrections, Youth Affairs, and Guam Fire, please be informed that your FY2015 Budget Allotment Schedules should be submitted to reflect your total appropriation level. The Bureau, pursuant to Section 1 of Chapter XIV, will make the appropriate transfer of the allocation from the respective department / agencies General Fund and Special Fund appropriations as required in the Act to the Public Safety Vacancy Pool Cost Account created by Section 2 of the Chapter XIV.

Allotment by Object Category

- 111** - monthly releases (total appropriation levels divided by 26 pay periods – months of January and July 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 retirement and Medicare benefits, as well as health, dental and life benefits for FY2015.
- 220** - release upon approval of each travel request
- 230** - full release for continuing and/or fixed contractual obligations.
- 233** - full release in October 2014
- 240** - quarterly release of appropriation
- 250** - zero release until written justification provided and approved by BBMR
- 270** - full release in October 2014
- 271** - full release in October 2014
- 290** - full release for fixed (recurring) miscellaneous costs (Local matching funds will be placed in reserve and released upon receipt of grant award)
- 361** - full release in October 2014
- 362** - full release in October 2014
- 363** - full release in October 2014
- 450** - zero release until written justification provided and approved by BBMR

Your FY 2015 departmental allotment schedules are due to BBMR no later than **Monday, September 22, 2014**, 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, 2014.



ANTHONY C. BLAZ

Attachments

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 <i>[specify]</i> : _____ |

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 Captial 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"/> _____
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		** NOTE
	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 _____	APPROVED BY _____ DATE _____

DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY

DRAW TYPE	DRAW ACCT	SUB-ACCT	REPORTING REQ	REVENUE ACCOUNT	REVIEWED BY	DATE
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Department / Division: **SUMMARY**
 Program Title:
 Public Law/Section:
 AS400 Account Number:

FY 2015
BUDGET ALLOTMENT
SCHEDULE
 Sign Requestor:
 Dept Head:
 Sign Approved:
 BBMR Director: **Anthony C. Blaz, Acting**
 Sign Loaded:
 Analyst:
 Date:
 Date:

	Appropriation			Reserve			Release		
111	Regular Salaries	\$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
112	Overtime	\$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
113	Benefits	\$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
220	Travel	\$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
230	Contractual	\$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
233	Office Space Rental	\$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
240	Supplies	\$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
250	Equipment	\$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
270	Workers Comp.	\$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

		Appropriation			Reserve			Release		
271	Drug Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
280	Sub-Recipient / Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
290	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub		\$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	\$0.00	\$0.00	\$0.00
362	Water	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
363	Telephone	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sub		\$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	\$0.00	\$0.00	\$0.00
Sub		\$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	\$0.00	\$0.00	\$0.00
Sub		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GRAND TOTAL		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FOOTNOTE: