



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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SEP 13 2023

BBMR CIRCULAR 24-01

To: All Executive Line Department and Agency Heads

From: Director, Bureau of Budget and Management Research

Subject: Fiscal Year (FY) 2024 Budget Allotment Process and Staffing Patterns

The FY 2024 Budget Act (Public Law 37-42), sets out the spending plan for the Government of Guam for FY 2024.

Your department/agency staff should review P.L. 37-42 and commence Establishment of Account (EOA) and Budget Allotment Schedule preparations. Please review the FY 2024 Budget Act thoroughly to determine the mandated reporting requirements and any restrictions or limitations that may be imposed on your department/agency. 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 2024. 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 exceptions are those departments/agencies with specific exemptions per public law.
- All departments/agencies are to prioritize costs within established budget ceilings as follows:
 1. Personnel requirements for filled positions (including increments) - Fund at 100%; also include Overtime requirements
 2. Utility Costs (Power, Water and Telephone)- Fund at 100%
 3. Essential operational costs (i.e., contractual services for copier leases, office space rental agreements, etc.)
- Along with the EOA(s) and Budget Allotment Schedules, departments/ agencies are to submit updated (FY 2024 Current) staffing patterns for each division/program. Be reminded that the staffing patterns should reflect the new Government of Guam Retirement Fund Rate of Contribution of 29.43% for FY 2024, pursuant to P.L. 37-42, Chapter XIII (Administrative Provisions), Part II, Section 3.

Allotment by Object Category:

- 111 - Monthly releases (total appropriation levels divided by 26 pay periods - months of March & August 2024 have 3 pay days) and distribute according to your agency's current master payroll listing.
- 112 - Quarterly 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 Medical, Dental and Life insurance benefits. For FY 2024, Calvo's SelectCare will be the exclusive health insurance provider, and NetCare Life & Health Insurance will be the exclusive dental insurance provider. Per the Department of Administration Organizational Circular No. 2023-031, you are to use the *Government* contributions for FY 2024 Medical & Dental plans as follows:

Plan HSA 2000:

Class I - \$3,994 / Class II - \$6,929 / Class III - \$5,709 / Class IV - \$9,340

Plan PPO 1500:

Class I - \$6,117 / Class II - \$11,231 / Class III - \$9,596 / Class IV - \$15,670

Dental:

Class I - \$298 / Class II - \$394 / Class III - \$329 / Class IV - \$530

- 220 - Release upon approval of each travel request
- 230 - Full release for continuing and/or fixed contractual obligations
- 233 - Full release in October 2023
- 240 - Quarterly release of appropriation
- 250 - Zero release until written justification provided and approved by BBMR
- 270 - Full release in October 2023
- 271 - Full release in October 2023
- 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 2023
- 362 - Full release in October 2023
- 363 - Full release in October 2023
- 450 - Zero release until written justification provided and approved by BBMR

Your FY 2024 departmental Budget Allotment Schedules are due to BBMR no later **Thursday, September 21, 2023**, 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 for continuing contracts, etc. As such, it is important that your Budget Allotment Schedules are remitted by the established deadline so that BBMR may load appropriations/allotments by October 1, 2023.

Senseramente,



Lester L. Carlson, Jr.

Attachments

REQUEST FOR ESTABLISHMENT/MODIFICATION OF ACCOUNT

TO: DEPARTMENT OF ADMINISTRATION - DIVISION OF ACCOUNTS
 VIA: BUREAU OF BUDGET & MANAGEMENT RESEARCH
 FROM: _____

* Agency Grant Manager: _____

Contact Number: _____

ACCOUNT TITLE (Maximum 30 characters): _____

PURPOSE:

- | | | |
|--|---|---|
| <input type="checkbox"/> Grant Award [Original] - Federal | <input type="checkbox"/> Catalog Number Change - Federal | <input type="checkbox"/> Appropriation [Original] - Local/SF |
| <input type="checkbox"/> Grant Award [Supplement] - Federal | <input type="checkbox"/> Object Class(es) - Add / Delete | <input type="checkbox"/> Appropriation [Supplemental] - Local/SF |
| <input type="checkbox"/> Grant Period Modification - Federal | <input type="checkbox"/> Appropriation Type Change | <input type="checkbox"/> Appropriation Period Modification - Local/SF |
| <input type="checkbox"/> Grant Number Change - Federal | <input type="checkbox"/> Local/Federal Participation Ratio Modification | <input type="checkbox"/> Other [specify]: _____ |

APPROPRIATION TYPE:

- | | | | |
|--|---|--|--|
| <input type="checkbox"/> [A] Local Operation | <input type="checkbox"/> [E] Federal 101 | <input type="checkbox"/> [J] Subgrants | DOA USE ONLY:
CIP - <input type="checkbox"/> Yes <input type="checkbox"/> No |
| <input type="checkbox"/> [B] Federal Local Match | <input type="checkbox"/> [F] Federal CIP | <input type="checkbox"/> [X] Reimbursable Appropriations | |
| <input type="checkbox"/> [C] Local Continuing | <input type="checkbox"/> [G] Federal Match Continuing | <input type="checkbox"/> [Z] Work Request | |
| <input type="checkbox"/> [D] Local CIP | <input type="checkbox"/> [H] Federal 101 Continuing | <input type="checkbox"/> Other: _____ | |

OBJECT CLASS(ES) REQUIRED and AMOUNT PER OBJECT CLASS:

- | | | | |
|--|---|--|---|
| <input type="checkbox"/> 111 Salary _____ | <input type="checkbox"/> 233 Space Rental _____ | <input type="checkbox"/> 280 Sub-Receipt _____ | <input type="checkbox"/> 450 Capital Outlay _____ |
| <input type="checkbox"/> 112 OT/PremPay _____ | <input type="checkbox"/> 240 Supplies _____ | <input type="checkbox"/> 290 Misc _____ | <input type="checkbox"/> 700 Indirect - Local _____ |
| <input type="checkbox"/> 113 Benefits _____ | <input type="checkbox"/> 250 Equipment _____ | <input type="checkbox"/> 361 Power _____ | <input type="checkbox"/> 701 Indirect - Fed _____ |
| <input type="checkbox"/> 220 Travel _____ | <input type="checkbox"/> 270 Wrker's Cmp _____ | <input type="checkbox"/> 362 Water _____ | <input type="checkbox"/> 800 Exp. Reimb. _____ |
| <input type="checkbox"/> 230 Contractual _____ | <input type="checkbox"/> 271 Drug Testing _____ | <input type="checkbox"/> 363 Telecomm _____ | <input type="checkbox"/> _____ other |

* AUTHORITY or GRANT NO. or PL NO.	ASSISTANCE LISTINGS NO. (CFDA)	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
GENERAL LEDGER or REVENUE ACCOUNT	** LOCAL MATCH ACCOUNT NUMBER	** NOTE	
		IF LOCAL MATCH ACCOUNT DOES NOT EXIST OR NEEDS UPDATING, PLEASE ATTACH SEPARATE E.O.A. REQUEST (for Local Match).	
REQUESTOR:	BBMR (or DOAd) DIRECTOR	DIVISION OF ACCOUNTS	
REQUESTED BY _____ DATE _____	Lester L. Carlson, Jr. APPROVED BY _____ DATE _____	APPROVED BY _____ DATE _____	
DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY			
DRAW TYPE	DRAW ACCT	SUB-ACCT	REVIEWED BY
DOCUMENT NUMBER	REVENUE ACCOUNT	REPORTING	INDIRECT COSTS (Y or N)
			DATE

NOTES: _____

General:

The Appropriation Account Number Structure of Guam – *FIRM400* consists of nineteen (19) characters comprising of several elements. The Appropriation Account Number consists of the Fund, Appropriation, Fiscal Year, Organization, Program and Object Classification.

i.e. 5100 A 07 0600 GA 001 230

There are three unique interrelated ledger files maintained in Guam – *FIRM400*. These ledger files are assigned a single numeric digit code to facilitate automatic recording of transactions affecting these ledger files. The Ledger File Code is always the first position of the Account Number. The Ledger Codes are as follows:

CODE	FILE
1	General Ledger File
3	Revenue Ledger File
5	Appropriation Account File

Responsibility:

Primary responsibility for establishing appropriation accounts and deleting general ledger and revenue ledger accounts rest with the Financial Manager, Division of Accounts. The Financial Manager shall establish and maintain all accounts necessary to adequately record financial transactions for periodic assessment of the Government's fiscal status through financial statement presentations.

Recording Appropriation:

Once the Governor signs the appropriation bill, the approved budget is then ready for execution. The execution phase processes include the establishment of appropriation amounts authorized by object within each program. Where appropriation amounts are authorized in lump sum, the department/agency must provide the Bureau of Budget and Management Research (BBMR), a breakdown of the lump sum amount by object within program and organization. The account must first be established before appropriation and allotment amounts can be recorded.

Completion of Establishment of Account:

It is the responsibility of the requesting department/agency to complete this form by filling in the information required or marking all the boxes pertinent to the account.

Box 1

From - Enter the name of the requesting department/agency.

Agency Grant Manager / Contact Number (Federal Grants) - Enter the name of the person directly managing the grant / program and a reliable contact number(s).

Account Title - Enter the title of the account to be established. Titles exceeding the maximum will be renamed to meet 30-character limit.

MAXIMUM 30 CHARACTERS

Box 2

Purpose - Check the box applicable to the request.

Box 3

Appropriation Type - Check the box applicable to the request.

Box 3a

CIP (Reserved for Division of Accounts) – Federal Branch.

Box 4

Object Class Required -

- 1) Check the box applicable to the request; and,
- 2) Total Amount per Object Class.

Box 5

Authority / Grant Number / Public Law Number (Choose One) – Indicate the authorization number. Use [Notes](#) for additional information.

Start / Expiration / Obligation End / Expenditure End Dates – Indicate the start and end dates of the account. Obligation end date is usually the same as the expiration date. The Expenditure End date is ninety (90), or one hundred twenty (120), days after the Expiration Date.

The following is applicable to Federal Grants only:

- Assistance Listing or Catalog No.
- Federal Share Percentage
- Local Share Percentage (*Note)
- Local Match Account Number

Appropriation Account Number - Enter the preferred number, which is assigned by DOA upon review/approval of the request. **The Department/Division Number must be indicated (at the least).**

General Ledger or Revenue Account - Enter related account (if any) or leave blank.

Total Funds - Enter the amount relative to the type of fund; local, special fund or federal.

Cumulative should be the Year-to-date value of the grant, regardless of length **and** must match the value in the FGIA record.

Box 6

Requestor - Enter the name, original signature and date of the requesting department/agency authorized to process the transaction.

BBMR - Enter the name, original signature and date

Division of Accounts - The Division of Accounts approving authority must sign and date.

Box 7

Reserved for DOA–Federal Branch.

Box 8

Additional Notes or supporting data.

After the completion of this form, the requesting department/agency must route to the BBMR for the approval.

When approved, the form must be routed to DOA Division of Accounts for approval from the Financial Manager before forwarding the request to the Financial Management System Wide Support and Control Unit for the actual creation of account and categories into the *FIRM400 BAC/IS* System.

The requesting department/agency should verify the actual establishment of the account on the *BAC/IS* System for accuracy.

***NOTE (for PDF format):**

Enter only the **FEDERAL** percentage as a **DECIMAL VALUE** for matching accounts.

Attachments

- The law or grant that authorizes the establishment of the account.

Department / Division:					FY 2024 BUDGET ALLOTMENT SCHEDULE					Sign Requestor:			Date:				
Program Title: SUMMARY										Dept. Head:			Sign Approved:			Date:	
Public Law / Sec. / Grant No.:										BBMR Director: Lester L. Carlson, Jr.			Sign Loaded:			Date:	
AS400 Account Number: -----										Analyst:							

		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		
271	Drug Testing	\$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									
280	Sub-Recipient / Grants	\$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
290	Miscellaneous	\$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
361	Power	\$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
362	Water	\$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
363	Telephone	\$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
450	Capital Outlay	\$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
701	Indirect Cost	\$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
GRAND TOTAL		\$0.00	\$0.00	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00

FOOTNOTE: