



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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SEP 13 2022

BBMR CIRCULAR 23-01

To: All Executive Line Department and Agency Heads

From: Director, Bureau of Budget and Management Research

Subject: Fiscal Year (FY) 2023 Budget Allotment Process and Staffing Patterns

The FY 2023 Budget Act (Public Law 36-107), sets out the spending plan for the Government of Guam for FY 2023.

Your department/agency staff should review P.L. 36-107 and commence Establishment of Account (EOA) and Budget Allotment Schedule preparations. Please review the FY 2023 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 2023. 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 2022 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 **28.43%** for FY 2023, pursuant to P.L. 36-107, 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 & September 2023 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 benefits. For FY 2023, GovGuam employees and retirees may choose between the following two (2) Offerors: TakeCare Insurance Plan or Calvo's SelectCare Plan. Per the Department of Administration Circular No. 2022-029, you are to use the *Government* contributions for FY 2023 Medical & Dental plans as follows:

Plan HSA 2000:

SelectCare

Class I - \$2,672 / Class II - \$4,314 / Class III - \$3,444 / Class IV - \$5,583

TakeCare

Class I - \$2,819 / Class II - \$4,604 / Class III - \$3,775 / Class IV - \$6,096

Plan PPO 1500:

SelectCare

Class I - \$5,248 / Class II - \$9,925 / Class III - \$7,798 / Class IV - \$12,784

TakeCare

Class I - \$5,396 / Class II - \$10,215 / Class III - \$8,128 / Class IV - \$13,296

Dental:

TakeCare

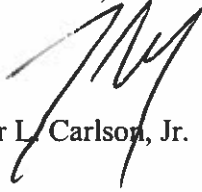
Class I - \$273 / Class II - \$359 / Class III - \$297 / Class IV - \$485

- 220 - Release upon approval of each travel request
- 230 - Full release for continuing and/or fixed contractual obligations
- 233 - Full release in October 2022
- 240 - Quarterly release of appropriation
- 250 - Zero release until written justification provided and approved by BBMR
- 270 - Full release in October 2022
- 271 - Full release in October 2022
- 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 2022
- 362 - Full release in October 2022
- 363 - Full release in October 2022
- 450 - Zero release until written justification provided and approved by BBMR

Your FY 2023 departmental Budget Allotment Schedules are due to BBMR no later **Wednesday, September 21, 2022**, 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, 2022.

Senseramente,

A handwritten signature in black ink, appearing to read 'Lester L. Carlson, Jr.', written over the printed name.

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 |
| <input type="checkbox"/> Grant Award [Supplement] - Federal | <input type="checkbox"/> Appropriation Type Change | <input type="checkbox"/> Appropriation [Supplemental] - Local |
| <input type="checkbox"/> Grant Period Modification - Federal | <input type="checkbox"/> Object Class(es) - Add / Delete | <input type="checkbox"/> Appropriation Period Modification |
| <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"/> Local Operation [A] | <input type="checkbox"/> Federal 101 [E] | <input type="checkbox"/> Subgrants [J] | <small>DOA USE ONLY</small> |
| <input type="checkbox"/> Federal Local Match [B] | <input type="checkbox"/> Federal CIP [F] | <input type="checkbox"/> Reimbursable Appropriations [X] | <small>CIP - Yes No</small> |
| <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: _____ | |

OBJECT CLASS(ES) REQUIRED:

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> 111 Salary | <input type="checkbox"/> 233 Office Space Rental | <input type="checkbox"/> 280 Sub-Recipient/Grants | <input type="checkbox"/> 450 Capital Outlay |
| <input type="checkbox"/> 112 Overtime/Premium Pay | <input type="checkbox"/> 240 Materials / Supplies | <input type="checkbox"/> 290 Miscellaneous | <input type="checkbox"/> 700 Indirect - Local |
| <input type="checkbox"/> 113 Benefits | <input type="checkbox"/> 250 Equipment | <input type="checkbox"/> 361 Utilities - Power | <input type="checkbox"/> 701 Indirect - Federal |
| <input type="checkbox"/> 220 Travel | <input type="checkbox"/> 270 Worker's Comp Benefits | <input type="checkbox"/> 362 Utilities - Water | <input type="checkbox"/> 800 Expense Reimb. |
| <input type="checkbox"/> 230 Contractual | <input type="checkbox"/> 271 Drug Testing | <input type="checkbox"/> 363 Utilities - Telephone | <input type="checkbox"/> _____
other |

AUTHORITY / * GRANT NO. / PL NO.	CATALOG NUMBER (Category Code)	START DATE	EXPIRATION DATE
*FEDERAL SHARE PERCENTAGE	* LOCAL SHARE PERCENTAGE	OBLIGATION END DATE	EXPENDITURE END DATE
0.00%	100.00%		
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.	

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	REVIEWED BY
DOCUMENT NUMBER	REPORTING REQUIREMENT	REVENUE ACCOUNT	DATE

NOTES: _____

Department / Division: SUMMARY	FY 2023
Program Title: SUMMARY	BUDGET ALLOTMENT
Public Law / Sec. / Grant No.: _____	SCHEDULE
AS400 Account Number: _____	
Sign Requestor: _____ Date: _____ Dept. Head: _____ Date: _____ Sign Approved: _____ BBMR Director: Lester L. Carlson, Jr. Sign Loaded: _____ Date: _____ Analyst: _____	

Line Item	Description	Appropriation			Reserve			Release		
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
111	Regular Salaries	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
112	Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
113	Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$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
220	Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
230	Contractual	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
233	Office Space Rental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
240	Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
250	Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
270	Workers Comp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
271	Drug Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		Oct.	Nov.	Dec.	Oct.	Nov.	Dec.	Oct.	Nov.	Dec.
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

FOOTNOTE: