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Bureau of Budget & Management Research

THE BUDGET PROCESS

Introduction By: John Rios, Director

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This Presentation will focus on the following:

- 1. The Bureau of Budget & Management Research (BBMR)**
- 2. Phases of the Budget Cycle**
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- 4. Cost Allocation/Indirect Cost Plans**
- 5. Executive Order No. 2012-01**
- 6. Document Reviews**
- 7. Management of Appropriation Accounts**

The Bureau of Budget & Management Research

Presented By: Michael Aflague

Mission Statement

The Bureau of Budget and Management Research (BBMR):

- 1. Provides fiscal information used in the development of fiscal policies for the Government of Guam**
- 2. Prepares the annual Executive Budget of the Government of Guam**
- 3. Implements and manages the Annual Appropriation Act and fiscally related Executive Orders issued by the Governor of Guam**
- 4. Fiscally monitors and manages federal and non-federal grants**

Strategic Goals

- **To manage the annual budget process of the Government of Guam.**
 - **Prepare the Governor's annual Executive Budget** (formulation phase)
 - **Participate in the departmental hearings** (adoption phase)
 - **Implement the annual FY 201x Appropriation Act** (execution phase)
 - **Close out and reconcile year-end appropriation accounts** (audit phase)

Strategic Goals

- **To annually implement the legislative mandate required of the BBMR.**
 - **Budget Mandates**
 - **Mandated Revenues and Appropriation Reports**
- **To implement the fiscal and financial policies of the Governor of Guam**
 - **All Executive Orders Issued**
 - Executive Order No. 2012-01
 - All Other Programs and Projects as directed.

Enabling Legislations

- **BBMR was established by P.L. 12-115 as amended by P.L. 15-27**
- **BBMR is a staff office of the Governor's Office with an appointed Director by the Governor of Guam with the consent of the Legislature**

Other Mandates

- **BBMR referenced in the Guam Code Annotated (GCA) under Section 1301 through Section 1304, Chapter 1, Article 3, Title 5**
- **Section 1301 created or established BBMR as a staff office of the Governor**
- **Section 1302 established the duties and responsibilities of BBMR with respect to the budget process**

Responsibilities of BBMR

- **Conduct necessary operational planning & management research and studies**
- **Develop a budget cycle for the Executive Branch**
- **Establish an allotment schedule**
- **Institute fiscal control through the reservation of allotments as necessary**
- **Perform duties as directed by the Governor**

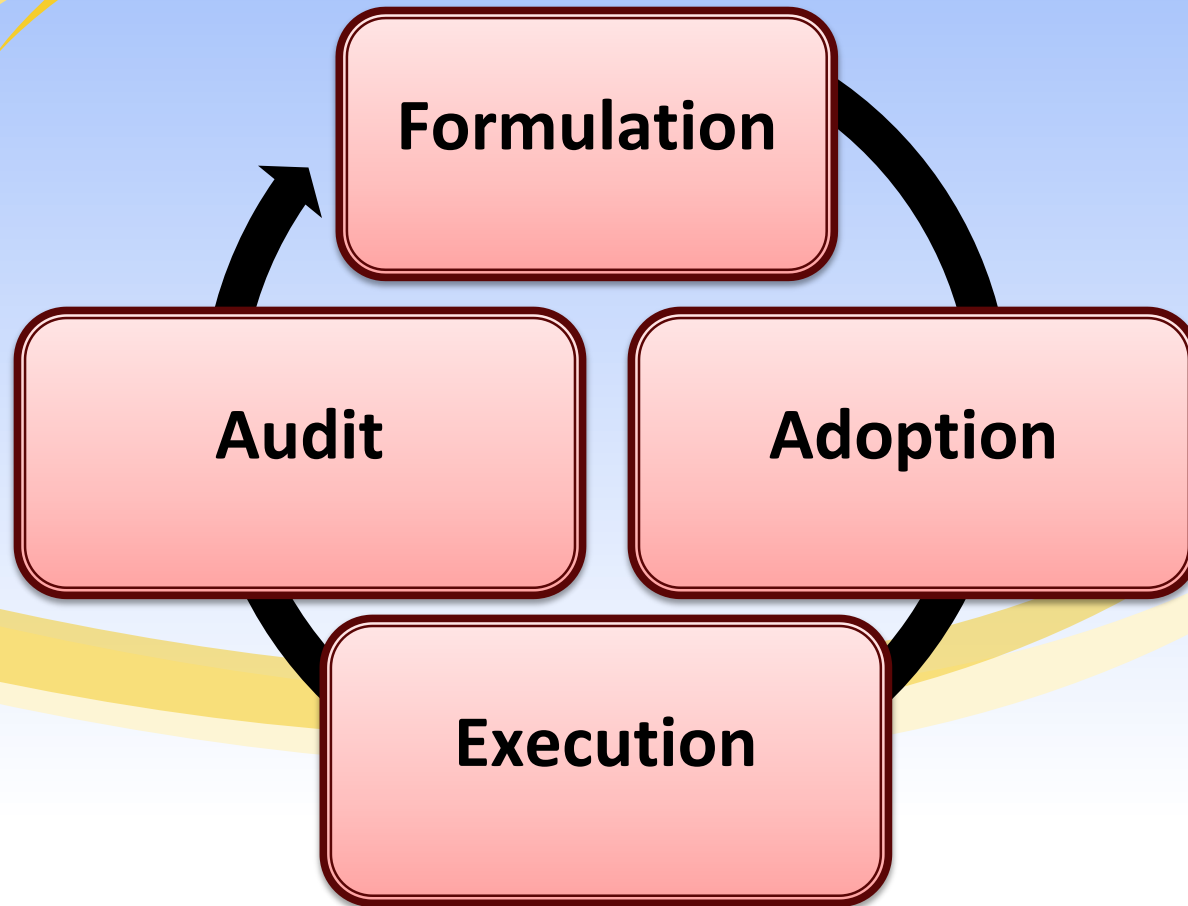
Oversight Responsibilities

- **BBMR has purview over approximately 30 line departments with respect to budgetary matters**
- **The Bureau is also responsible for Federal Grants and Special Revenue Funds**

Phases of the Budget Cycle

Presented By: John AB Pangelinan

Phases of the Budget Cycle



Formulation Phase – Budget Period

- **November through December 201x**
 - **Budget Preparation**
 - Projecting Revenues
 - ❖ General Fund
 - ❖ Special Revenue Funds
 - ❖ Federal Fund Match
 - Identifying the appropriate levels for each department
 - ❖ Department Ceilings
 - **Budget Call**
 - Provides instructions to the line departments to start preparing next year's budget request
 - Consists of budget forms and supplemental information

Formulation Phase – Budget Call Documents

- Memorandum
- Cover Page for Dept. FY201x Budget Request
- Agency Budget Certification [BBMR ABC]
- Department Organization Chart
- Agency Narrative Form [BBMR AN-N1]
- Decision Package Form [BBMR DP-1]
- Budget Digest Form [BBMR BD-1]
- Off-Island Travel Form [BBMR TA-1] (Schedule A)
- Operational Requirements [BBMR96A] (Schedules B~F)
- Agency Staffing Pattern [BBMR SP-1] – PROPOSED – All Fund Sources
- Agency Staffing Pattern [BBMR SP-1]– CURRENT – All Fund Sources
- Federal Program Inventory [BBMR FP-1]
- Equipment/Capital Listing/Office Space Requirements [BBMR EL-1]
- Prior Year Obligation Listing [BBMR PYO-1]
- Budget Document Checklist [BBMR BDC-1]

Budget Call - Memorandum



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagatña Guam 96932

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOHNA RIOS
DIRECTOR

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

DEC 18 2012

BBMR Circular: 13-02

To: All Department and Agency Heads

From: Director, Bureau of Budget and Management Research

Subject: Fiscal Year 2014 Budget Call

Hafa Adai yan Saludas! Once again, we are at that crossroad when we begin the annual preparation of the Government of Guam's financial plan for 2014. In this regard, all Executive Departments and Agencies are requested to prepare their FY 2014 Budget, using the attached forms presented in this Budget Call. In the preparation of your FY 2014 Budget, general budgetary guidelines are presented as follows:

- a) All required budgetary forms must be completed.
- b) Where information requested is not applicable, indicate "N/A".
- c) All personnel costs, utilities and fixed costs must be fully covered as a priority.
- d) All contractual requirements, equipment and supplies should be listed in order of priority.
- e) Personnel costs should be for currently filled positions and approved vacancies only.
- f) Overtime, not to exceed 10% of regular salaries with justification.
- g) Departments and agencies affected by any Reorganization Advisories issued are to prepare their Budgets in consonance with the Budget Call package guidelines and in line with the reorganization.
- h) A departmental organization chart must be submitted with the budget submission.
- i) See FY 2014 Budget Call package for additional guidelines.

As in the previous fiscal year, it is imperative that all budget submissions be presented at a maintenance level of requirement for the coming new fiscal year, and for all departments and agencies to exercise budgetary and fiscal discipline in the expenditure of funds while maintaining critical service needs.

The Budget Call package to include updated forms with appropriate instructions for the budget preparation will be available this week on the BBMR website <http://bbmr.guam.gov/>.

Tentatively, the submission date for all preliminary departmental budgets to BBMR for review is *January 7, 2013*. This budget submission is to include one hard copy and two disk copies of the electronic format (Excel for spreadsheets and Word for narratives) of your departmental budget. BBMR will review all such submissions with the understanding that most if not all budget submissions may be adjusted, based on the level of funding projected for FY 2014, resulting in the final issuance of all departmental budget ceilings.

As a reminder, the department's budget must be presented exactly as provided on the standard forms available on the website. No variation or substitution on the format, both in presentation and content will be acceptable. Note that the staffing patterns for departments/agencies with multiple divisions/programs, an overall department summary page, using the same staffing pattern format must be included.

Lastly, for those nine departments which have been assigned to submit the Performance Based Management System and Budgeting (PBMSB) in FY 2014, please continue to prepare and to complete your department's traditional budget format in accordance with this FY 2014 Budget Call. A separate BBMR circular will be issued to these departments on the required preparation of PBMSB.

Should you have any questions or require assistance at any time during the budget process, please contact your assigned Budget Analyst at 475-9412/9106.

Thank you for your cooperation and support.

John A. Rios

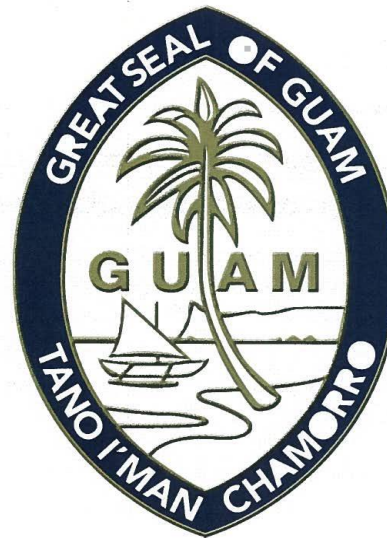
Attachments

Budget Call – Cover Page

**Sample:
Dept. of
Military
Affairs**

Government of Guam

Fiscal Year 2014 Budget Call



Department of Military Affairs

Budget Call – Budget Certification

[BBMR ABC]

Government of Guam
Fiscal Year 2014

Agency Budget Certification

Agency: _____

Agency Head: _____

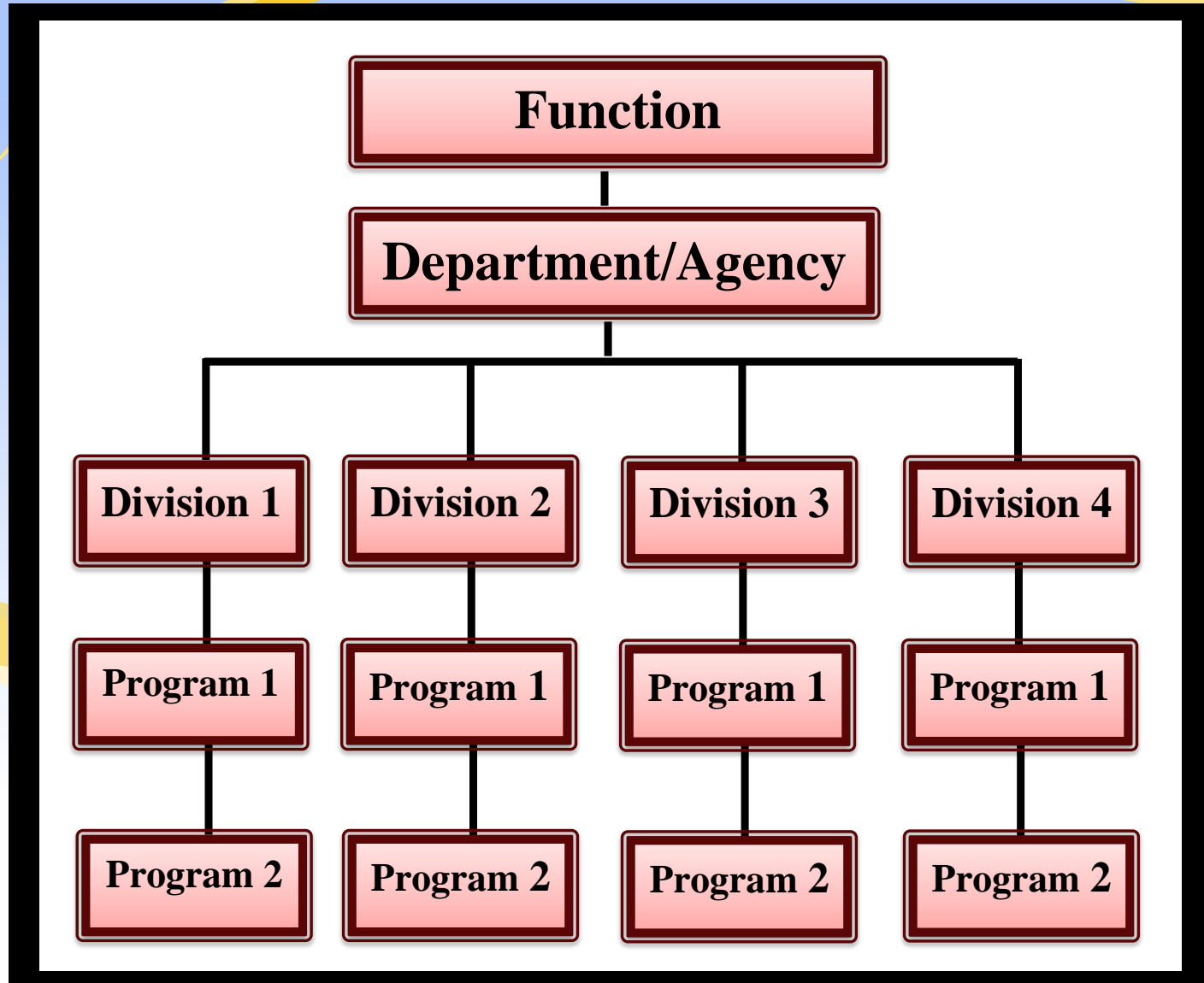
I certify that the attached budget, submitted herewith, has been reviewed for accuracy and that all requirements by the Bureau of Budget & Management Research (BBMR) have been met. I also acknowledge that this budget document will be returned to this department if any of the BBMR requirements is not met.

Agency Head: _____

(Signature)

Date: _____

Budget Call – Department Organization Chart



Budget Call – Agency Narrative

[BBMR AN-N1]

[BBMR AN-N1]

**Government of Guam
Fiscal Year 2014 Budget
Department / Agency Narrative**

FUNCTION: _____

DEPT. / AGENCY: _____

MISSION STATEMENT:

GOALS AND OBJECTIVES:

[illegible]

Budget Call – Budget Digest Form

[BBMR BD-1]

Function:										
Department/Agency:										
Program:										
		A	B	C	D	E	F	G	H	I
		GENERAL FUND			SPECIAL FUND 1/			FEDERAL MATCH		
AS400 Account Code	Appropriation Classification	FY 2012 Expenditures & Encumbrances	FY 2013 Authorized Level	FY 2014 Governor's Request	FY 2012 Expenditures & Encumbrances	FY 2013 Authorized Level	FY 2014 Governor's Request	FY 2012 Expenditures & Encumbrances	FY 2013 Authorized Level	FY 2014 Governor's Request
	PERSONNEL SERVICES									
111	Regular Salaries/Increments/Special Pay:	0	0	0	0	0	0	0	0	0
112	Overtime:	0	0	0	0	0	0	0	0	0
113	Benefits:	0	0	0	0	0	0	0	0	0
114	Insurance Benefits (Medical / Dental / Life):	0	0	0	0	0	0	0	0	0
	TOTAL PERSONNEL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburs:	0	0	0	0	0	0	0	0	0
230	CONTRACTUAL SERVICES:	0	0	0	0	0	0	0	0	0
233	OFFICE SPACE RENTAL:	0	0	0	0	0	0	0	0	0
240	SUPPLIES & MATERIALS:	0	0	0	0	0	0	0	0	0
250	EQUIPMENT:	0	0	0	0	0	0	0	0	0
270	WORKERS COMPENSATION:	0	0	0	0	0	0	0	0	0
271	DRUG TESTING:	0	0	0	0	0	0	0	0	0
280	SUB-RECIPIENT/SUBGRANT:	0	0	0	0	0	0	0	0	0
290	MISCELLANEOUS:	0	0	0	0	0	0	0	0	0
	TOTAL OPERATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	UTILITIES									
361	Power:	0	0	0	0	0	0	0	0	0
362	Water/ Sewer:	0	0	0	0	0	0	0	0	0
363	Telephone/ Toll:	0	0	0	0	0	0	0	0	0
	TOTAL UTILITIES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
450	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL APPROPRIATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	1/ Specify Fund Source									
	FULL TIME EQUIVALENCIES (FTEs)									
	UNCLASSIFIED:	0	0	0	0	0	0	0	0	0
	CLASSIFIED:	0	0	0	0	0	0	0	0	0
	TOTAL FTEs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Budget Call – Budget Digest Form

[BBMR BD-1]

- **Contents of Budget Digest Form include:**
 - **Total expenditures and encumbrances**
 - **Current fiscal year appropriations**
 - **Proposed appropriations for next fiscal year**
 - **Proposed special fund request for next fiscal year**
 - If applicable
 - **Federal fund(s) matching requirements**
 - If applicable
 - **Grand total for ALL funds**
 - Digest includes grand total for each: previous, current, and next fiscal year
- ❖ **Refer to Appendix A for detailed information on instructions**

Budget Call – Off-Island Travel Form (Schedule A) [BBMR TA-1]

Schedule A - Off-Island Travel					[BBMR TA-1]
Department/Agency: _____					
Division: _____					
Program: _____					
Purpose / Justification for Travel					
Travel Date: _____			No. of Travelers: _____ 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost	
	\$ -	\$ -	\$ -	\$	-
	\$ -	\$ -	\$ -	\$	-
Purpose / Justification for Travel					
Travel Date: _____			No. of Travelers: _____ 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost	
	\$ -	\$ -	\$ -	\$	-
	\$ -	\$ -	\$ -	\$	-
Purpose / Justification for Travel					
Travel Date: _____			No. of Travelers: _____ 1/		
Position Title of Traveler(s)	Air Fare	Per diem 2/	Registration	Total Cost	
	\$ -	\$ -	\$ -	\$	-
	\$ -	\$ -	\$ -	\$	-

1/ Provide justification for multiple travelers attending the same conference / training / etc.

2/ Rates must be consistent with Title 5 GCA, Div.2, Ch.23, §23104 and federal Joint Travel Regulations

Budget Call – Operational Requirements (Schedules B~F) [BBMR96A]

BBMR96A					
Schedule B- Contractual					
Item	Quantity	Unit Price	Total Price	Funded in FY 2013?	
				Yes	No
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Contractual			\$ -		
Schedule C - Supplies & Materials					
Item	Quantity	Unit Price	Total Price	Funded in FY 2013?	
				Yes	No
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Supplies & Materials			\$ -		
Schedule D - Equipment					
Item	Quantity	Unit Price	Total Price	Funded in FY 2013?	
				Yes	No
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Equipment			\$ -		
Schedule E - Miscellaneous					
Item	Quantity	Unit Price	Total Price	Funded in FY 2013?	
				Yes	No
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Miscellaneous			\$ -		
Schedule F - Capital Outlay					
		Unit	Total	Funded in FY 2013?	

Budget Call – Agency Staffing Pattern – PROPOSED

[BBMR SP-1]

FUNCTIONAL AREA:

DEPARTMENT/AGENCY:

PROGRAM:

SUMMARY

FUND:

	Input by Department											
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Position	Position	Name of	Grade/				Increment		(E+F+G+I)	Retirement	Retire (DDI)
No.	Number	Title	Incumbent	Step	Salary	Overtime	Special*	Date	Amt.			
1	----	DIVISION #1	----	----	\$0	\$0	\$0	----	\$0	\$0	\$0	\$0
2	----	DIVISION #2	----	----	0	0	0	----	0	0	0	0
3	----	DIVISION #3	----	----	0	0	0	----	0	0	0	0
4	----	DIVISION #4	----	----	0	0	0	----	0	0	0	0
5	----	DIVISION #5	----	----	0	0	0	----	0	0	0	0
6	----	DIVISION #6	----	----	0	0	0	----	0	0	0	0
7	----	DIVISION #7	----	----	0	0	0	----	0	0	0	0
8	----	DIVISION #8	----	----	0	0	0	----	0	0	0	0
9	----	DIVISION #9	----	----	0	0	0	----	0	0	0	0
10	----	DIVISION #10	----	----	0	0	0	----	0	0	0	0
11	----	DIVISION #11	----	----	0	0	0	----	0	0	0	0
12	----	DIVISION #12	----	----	0	0	0	----	0	0	0	0
13	----	DIVISION #13	----	----	0	0	0	----	0	0	0	0
14	----	DIVISION #14	----	----	0	0	0	----	0	0	0	0
15	----	DIVISION #15	----	----	0	0	0	----	0	0	0	0
16	----	DIVISION #16	----	----	0	0	0	----	0	0	0	0
17	----	DIVISION #17	----	----	0	0	0	----	0	0	0	0
18	----	DIVISION #18	----	----	0	0	0	----	0	0	0	0
19	----	DIVISION #19	----	----	0	0	0	----	0	0	0	0
20	----	DIVISION #20	----	----	0	0	0	----	0	0	0	0
			Grand Total:	----	\$0	\$0	\$0	----	\$0	\$0	\$0	\$0

* Night Differential / Hazardous / Worker's Compensation / etc.

1/ FY 2014 (Proposed) GovGuam contribution rate of 31.02% for the Government of Guam Retirement is subject to change.

2/ FY 2014 (Proposed) GovGuam contribution rate of \$19.02 (bi-weekly) for DDI is subject to change.

3/ FY 2014 (Proposed) GovGuam contribution rate of \$153 (per annum) for Life Insurance is subject to change.

Budget Call – Agency Staffing Pattern – CURRENT [BBMR SP-1]

FUNCTIONAL AREA:												
DEPARTMENT/AGENCY:												
PROGRAM: SUMMARY												
FUND:												
Input by Department												
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Position	Position	Name of	Grade/				Increment				
No.	Number	Title	Incumbent	Step	Salary	Overtime	Special*	Date	Amt.	(E+F+G+I) Subtotal	Retirement (J * 30.09%)	Retire (DDI) (\$19.02*26PP)
1	----	DIVISION #1	----	----	\$0	\$0	\$0	----	\$0	\$0	\$0	\$0
2	----	DIVISION #2	----	----	0	0	0	----	0	0	0	0
3	----	DIVISION #3	----	----	0	0	0	----	0	0	0	0
4	----	DIVISION #4	----	----	0	0	0	----	0	0	0	0
5	----	DIVISION #5	----	----	0	0	0	----	0	0	0	0
6	----	DIVISION #6	----	----	0	0	0	----	0	0	0	0
7	----	DIVISION #7	----	----	0	0	0	----	0	0	0	0
8	----	DIVISION #8	----	----	0	0	0	----	0	0	0	0
9	----	DIVISION #9	----	----	0	0	0	----	0	0	0	0
10	----	DIVISION #10	----	----	0	0	0	----	0	0	0	0
11	----	DIVISION #11	----	----	0	0	0	----	0	0	0	0
12	----	DIVISION #12	----	----	0	0	0	----	0	0	0	0
13	----	DIVISION #13	----	----	0	0	0	----	0	0	0	0
14	----	DIVISION #14	----	----	0	0	0	----	0	0	0	0
15	----	DIVISION #15	----	----	0	0	0	----	0	0	0	0
16	----	DIVISION #16	----	----	0	0	0	----	0	0	0	0
17	----	DIVISION #17	----	----	0	0	0	----	0	0	0	0
18	----	DIVISION #18	----	----	0	0	0	----	0	0	0	0
19	----	DIVISION #19	----	----	0	0	0	----	0	0	0	0
20	----	DIVISION #20	----	----	0	0	0	----	0	0	0	0
			Grand Total:		\$0	\$0	\$0		\$0	\$0	\$0	\$0

* Night Differential / Hazardous / Worker's Compensation / etc.

1/ FY 2013 GovGuam contribution for Life Insurance is \$153 per annum

Budget Call – Agency Staffing Pattern Forms

- **Contents of staffing pattern forms include:**
 - **Identification of specific programs being budgeted**
 - **Funding source**
 - **Position number**
 - **Position title**
 - **Name of employee**
 - **Pay grade/step**
 - **Salaries**
 - **Overtime**
 - **Special pay**
 - **Increment date**
 - **Increment amount**
 - **Subtotal** – salary, overtime, special pay, and increment amount
 - **Benefits** – retirement, medical, dental, etc.
 - **Subtotal** – all benefits
 - **Grand Total**

❖ Refer to Appendix B for detailed information on instructions

[BBMR FP-1]

PROGRAM:

[illegible]

Budget Call – Federal Program Inventory

[BBMR FP-1]

- **Contents of Federal program inventory form include:**
 - **Federal catalog number**
 - **Grant award number**
 - **Match ratio**
 - **Total program funds for current fiscal year**
 - **Total estimated funds for next fiscal year**
 - **Local matching funds**
 - **Federal matching funds**
 - **100% Federal grants**
 - **Grant period**

❖ **Refer to Appendix C for detailed information on instructions**

Budget Call – Equipment Listing/Capital Listing and Space Requirements [BBMR EL-1]

[illegible]

Budget Call – Equipment Listing/Capital Listing and Space Requirements

- **Contents of equipment/capital listing and space requirements form include:**

- **Equipment/Capital**

- Description
- Quantity
- Percentage of use
- Comments
- Equipment threshold

- **Space Requirements**

- Description
- Total program space
- Total program space occupied
- Square feet
- Percent of total program space
- Comments

❖ **Refer to Appendix D for detailed information on instructions**

Budget Call – Prior Year Form

[BBMR PYO-1]

[illegible]

Budget Call – Budget Document Checklist

[BBMR BDC-1]

BUREAU OF BUDGET AND MANAGEMENT RESEARCH						
FISCAL YEAR 2014						
BUDGET DOCUMENT CHECKLIST						
Department/Agency:			Date Received by BBMR:			
Division/Program:			Date Reviewed:			
			Department/Agency		BBMR	
			Yes	No	Yes	No
General						
Is the department/agency request within the Governor's established ceiling?						
Is the summary digest consistent with detail pages?						
Are the required budget forms attached?						
a. Agency Budget Certification [BBMR ABC]						
b. Agency Narrative Form [BBMR AN-N1]						
c. Decision Package [BBMR DP-1]						
d. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A]						
e. FY 2014 (Proposed) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources						
f. FY 2013 (Current) Agency Staffing Pattern [BBMR SP-1] - All Fund Sources						
g. Federal Program Inventory Form [BBMR FP-1]						
h. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1]						
i. Prior Year Obligation						
I. Agency Budget Certification [BBMR ABC]						
1. Is the budget certified as to its accuracy and BBMR requirements.						
II. Agency Narrative Form [BBMR AN-N1]						
1. Is the mission statement correct and consistent with the department/agency's enabling act?						
2. Are the goals and objectives correct and consistent with the department/agency's mission?						
III. Decision Package [BBMR DP-1]						
1. Is activity description correct?						
2. Is major objective correct?						
3. Are short term goals correct?						
4. Is workload output reflected correctly?						
IV. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A]						
A.) [BBMR BD-1]						
Personnel Services						
1. Are figures reflected consistent with the attached staffing pattern(s)?						
2. Are amounts reflected in each column accurate?						
3. Are computations correct?						
Operations						
1. Are the amounts reflected under columns, "Governor's Request", for each object category consistent with respective schedules (Schedule A - E) as detailed in the budget digest subforms (BBMR TA-1 & BBMR 96A)?						
2. Are amounts reflected in each column accurate?						
3. Are computations correct?						
Utilities						
Are amounts reflected in each column correct?						
Capital Outlay						
Are amounts reflected under columns, "Governor's Request", consistent with schedule F as detailed in the budget digest subform, [BBMR 96A)?						

Formulation Phase – Final Steps

- **January 1 - January 31 of 201x**
 - Prepare the Executive Budget Request
 - Deliver the Executive Budget to the Legislature on January 31, 201x
- **February 1 - March 15, 201x**
 - Department Budgets are submitted to BBMR for approval for submission to the Legislature between March 1, 201x and March 15, 201x

Adoption Phase

- **June 1, 201x - August 201x**
 - **Legislative Budget Hearings**
 - **Revenues**
 - ❖ General Fund
 - ❖ Special Revenue Funds
 - ❖ Federal Fund Match
 - **Appropriations/Provisions**
 - ❖ Department Appropriations
 - ❖ Miscellaneous Appropriations
 - ❖ Miscellaneous Provisions
 - ❖ Administrative Provisions

Adoption Phase

- **The development of the FY 201x annual General Appropriations Bill**
 - **Legislative Sessions**
 - Adopts Revenues for the coming fiscal year
 - Adopts Department Appropriations
 - Markup
 - Markdown

Adoption Phase

- **Legislature passes the FY 201x General Appropriations Bill**
 - **Passage no later than August 31, 201x and transmitted to the Governor**
- **Governor must review and act within ten (10) days of the passage of the General Appropriations Bill**
 - **Sign (Becomes law)**
 - **Not sign (Lapses into law)**
 - **Veto (Subject to Legislative override into law)**

Execution Phase

- **BBMR executes General Appropriations Act in conjunction with departments/agencies**
 - **Establishes Department Budget Accounts**
 - **Enforces Department Allotment Schedules**
 - **Uploads Data in the AS400 Financial Management System (FMS)**

Execution Phase

- **Monitors and Manages the Current General Appropriations**
 - **Tracks revenue collections made by the Department of Revenue and Taxation (DRT), using reports prepared by the Department of Administration (DOA)**
 - **Monitors the expenditure made on a daily, monthly or quarterly basis**
 - Ensures expenditures are within the allotments released during the current period

Audit Phase

- **Evaluates the agencies/departments to identify areas in need of improving compliance procedures with applicable laws and regulations**
 - **Examines financial transactions, accounts and reports to determine compliance with applicable laws and regulations**
 - **Assures economic use of the resources and enhances achievement of goals and objectives**

Summary

- **Formulation Phase - Bureau presents an Executive Budget to the Legislature based on the approval of the Governor of Guam**
 - The Budget submission must balance (Revenues equal Appropriations)
- **Adoption Phase -The Legislature uses the Executive Budget Request as the basis for the budget discussion**
 - Entails line departments' appropriation requests, final revenue levels and appropriations adopted for the coming fiscal year
 - Once Passed, the budget is transmitted to the Governor of Guam for review in legislative bill form
 - Sign/Not Sign/Veto

Summary

➤ Execution Phase

- A copy of the Budget Law (General Appropriations Act) is forwarded to the Bureau for:

- Processing
- Monitoring
- Managing

➤ Audit Phase – Agencies/departments are evaluated for compliance procedures with applicable laws and regulations

❖ Budget cycle begins again in November

FEDERAL GRANTS

Federal Grants – Table of Contents

- **Guam State Clearinghouse**
- **Guam State Clearinghouse - BBMR's Role**
- **Department of the Interior (DOI) Grants**
 - Compact Impact Assistance (IA)
 - Capital Improvement Projects (CIP)
- **American Recovery & Reinvestment Act of 2009 (ARRA) Grants**
- **OMB Circular A-87**
- **OMB Circular A-102**

GUAM STATE CLEARINGHOUSE

Presented By: Roe-Ann Cruz and Aaron Unpingco

Guam State Clearinghouse (GSC)

- **GSC Leadership and Staff**
 - **Kate G. Baltazar, Administrator**
 - **Roe-Ann M. Cruz, Senior Grant Specialist**
 - **Anna Pangelinan, Grant Specialist**
 - **Aaron Unpingco, Grant Specialist**
 - **Desori Bermudes, Grant Specialist**

Guam State Clearinghouse

- **Historical Perspective**

- **The Guam State Clearinghouse was created following Executive Order 12372 signed by then President Ronald Reagan in 1982.**
- **GSC was created in 1983 and placed under the direct purview of the Lieutenant Governor of Guam, as per Title 5 of the Guam Code Annotated.**

Guam State Clearinghouse

- **Three Main Functions**
 - **Intergovernmental Review**
 - **Grant Monitoring & Compliance**
 - **Training & Development**
 - **Collateral: Grant Writing/Applications**

Guam State Clearinghouse

- **Intergovernmental Review**
 - **The Guam State Clearinghouse (GSC) performs several functions as outlined in Title 5, Guam Code Annotated, Chapter 2, §2101.**
 - **One of these functions is to conduct intergovernmental and area wide review of all federal grant applications applied for by the Government of Guam. This process was established in accordance with Presidential Executive Order 12372 and is outlined in this section.**

Guam State Clearinghouse

- **Intergovernmental Grant Review (IGR) vs. Area Wide Review (AWR)**
 - **Is it covered under Presidential Executive Order 12372? Your grant application will specify if it is required.**
 - If YES, Intergovernmental Review (IGR) will be initiated.
 - If NO, Area Wide Review (AWR) will be initiated.
 - ***Note: Regardless of the type of review, notices will be emailed to the same people and documents will be routed to the same offices.***

Guam State Clearinghouse

- **IGR Review Timeline**
 - **Standard review IGR/AWR review timeline is 30 days. We must receive your grant application at least 30 days prior to submission for a proper review.**
 - **15 days for comments**
 - **15 days for legal/fiscal review and Governor's signature**

Guam State Clearinghouse

- **Other Documents**

- **The GSC reviews and approves documents other than federal grant applications. These documents include:**

- Cursory Review
- Requests for Establishment of Account
- Request for Release of Funds
- State Plan Reviews
- Requests for Grant Modification

Guam State Clearinghouse

- **Monitoring and Compliance**
 - All GovGuam agencies receiving federal grant monies are required to copy the Guam State Clearinghouse on federal grant report submissions.
 - This is to ensure that deliverables are being met and expenditures are made on a timely basis.
 - As per Guam law: 5 GCA § 2101

Guam State Clearinghouse

- **Training and Development**

- **Apart from DOA training that may be offered, the Guam State Clearinghouse remains the authority on grant training and federal submission guidelines.**
- **Training to commence for all agencies in the new FY.**
- **Recently sent two grant specialists to training for certification in federal grants through The Grantsmanship Center.**

The slide features a light blue background with two large, thick, yellow curved lines that sweep across the top and bottom of the central text area.

GUAM STATE CLEARINGHOUSE – BBMR'S ROLE

Presented By: Arthur Mariano

Guam State Clearinghouse

- **Role of BBMR:**
 - **Verify that the application amount (including any applicable matching requirements) is consistent with the respective grant opportunity announcement in the Catalog of Federal Domestic Assistance (CFDA)**

Guam State Clearinghouse

- **Role of BBMR (continued):**
 - **Ensure that all budgetary calculations and breakdowns are accurate and consistent with local prevailing rates and are allowable under the program**
 - **Indicate that the grant application has an indirect cost calculation (where applicable)**
 - Percentage applied against direct salaries and must be in accordance with the approved negotiated rate

Guam State Clearinghouse

- **Role of BBMR (continued):**
 - **Verify method of funding (Single Letter of Credit, Treasury Check, etc.)**
 - **Ensure that the applicant agency is current with expenditure reporting, especially if the grant application is for a continuing program or project**
 - **Verify that salary levels (where applicable) for continuing and new positions are consistent with the Guam Civil Service Commission's (CSC) Unified Pay Schedule and Classification and Compensation Plans**

Guam State Clearinghouse

- **Role of BBMR (continued):**
 - **Ensure that applicants have requested for the Omnibus Territorial Waiver (\$200K) or written justification for *not* requesting the waiver**
 - **Ensure that applicants identify viable sources of monetary matches (where applicable)**
 - **Ensure that its review is complete and submitted to the GSC within fifteen (15) calendar days**

DEPARTMENT OF THE INTERIOR

COMPACT IMPACT ASSISTANCE (IA) & CAPITAL IMPROVEMENT PROJECT (CIP) GRANTS

Presented By: Arthur Mariano

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Role of BBMR**

- **Administers Compact Impact Assistance and Capital Improvement Project grants on behalf of the Office of the Governor**
 - Grants are awarded by the Department of the Interior's Office of Insular Affairs
 - **Compact Impact Assistance Grants**
 - Authorized per U.S. P.L. 108-188.
 - Part of 2003 renewal of Compact of Free Association (COFA) Agreement between the U.S. Government & the Freely Associated States of Micronesia.
 - Approximately \$30M is disbursed annually to American Samoa, Guam, Hawaii & the Northern Marianas Islands
 - Guam's current allocation is approximately \$16.8M
 - Funds must be used for health, educational, social or public safety services or infrastructure related to such services affected by qualified non-immigrants

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Role of BBMR (cont.)**

- **Administers Compact Impact Assistance and Capital Improvement Project grants on behalf of the Office of the Governor (cont.)**
 - Grants are awarded by the Department of the Interior's Office of Insular Affairs (cont.)
 - **Capital Improvement Project Grants**
 - U.S. P.L. 104-134, Section 118 (48 USC 1804)
 - Funds are available through a \$27.7M mandatory appropriation to DOI
 - CIP funds may be requested for any capital infrastructure need including acquisition of equipment
 - Guam's FY13 CIP award totals \$6.1M

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Role of BBMR (cont.)**

- **On average, DOI awards between \$20M - \$22M annually to GovGuam via these grants**
- **Prepares and remits IA and CIP grant applications, coordinates projects and meetings between departments/grantees, the Office of the Governor, and DOI officials**
- **Ensures reporting compliance including grant project status and financial reports**

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **DOI Call Letters to GovGuam**
 - **IA Grants**
 - For upcoming fiscal year
 - Typically issued June to Sept. for upcoming grant year



United States Department of the Interior

OFFICE OF THE SECRETARY
Washington, DC 20240

AUG 02 2012

The Honorable Eddie B. Calvo
Governor of Guam
Ricardo J. Bordallo Governor's Complex
Adelup, Guam 96910

Dear Governor Calvo:

The Government of Guam is anticipated to receive \$16,827,026 in Compact Impact grant funding for fiscal year 2013. Prior to making any awards, however, a proposal detailing the intended use of the funding must be submitted to the Office of Insular Affairs. In order to be able to make the awards in a timely manner, we are asking that proposals be submitted no later than September 1, 2012.

Guam's funding proposal should provide a detailed description, budget, timeline and point of contact for each project proposed. When formulating your proposal, please keep in mind that Compact Impact funds can only be used for health, educational, social or public safety services, or infrastructure related to such services specifically affected by qualified non-immigrants as required under Section 104(e)(3) of Public Law 108-188.

Please have your staff contact Keith Aughenbaugh at (202) 208-7071 or by email at keith_aughenbaugh@ios.doi.gov with any questions or concerns.

We look forward to receiving your proposal.

Sincerely,

Nikolao I. Pula
Director
Office of Insular Affairs

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **DOI Call Letters to GovGuam**
 - **CIP Grants**
 - Typically issued May to July – for current fiscal year + 2



United States Department of the Interior

OFFICE OF THE SECRETARY
WASHINGTON, D.C. 20240

MAY 30 2012

The Honorable Eddie B. Calvo
Governor of Guam
Hagåtña, Guam 96932

Dear Governor Calvo:

I am writing to solicit your input on Guam's Capital Improvement Project (CIP) needs as the Office of Insular Affairs (OIA) begins work on its FY 2014 budget proposal. As in years past, all submissions are proposed projects which will need to undergo an internal review prior to any awards being made.


OIA's FY 2014 budget will continue to support the Department's Strategic Plan (see Appendix D). Upon receipt of your FY 2014 CIP request, OIA will work with your staff to ensure that, at a minimum, performance measures and resources link to the Department's goals and strategies.

The enclosed instructions provide guidance for the preparation of your FY 2014 CIP request for Guam. As mentioned in my March 8, 2012 letter (enclosed), I am also asking that you revisit your FY 2013 CIP request to ensure that it reflects the island's most pressing needs; especially in consideration of the ongoing plans to relocate U.S. forces in the Pacific to Guam.

Please note that OIA is responsible for ensuring that all Federally-funded projects are in compliance with the National Environmental Policy Act and other applicable environmental laws and regulations. Therefore, please factor the cost of compliance into the formulation of your requests; *submissions are due on September 1, 2012.*

For questions, please have your staff contact Thomas Bussanich, Director of Budget and Grants Management Division, by email at Thomas_Bussanich@ios.doi.gov or by phone at (202) 208-6971. I look forward to receiving your request.

Sincerely,



Anthony M. Babauta
Assistant Secretary
for Insular Areas

Enclosures

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Notification to Departments/Agencies**
 - **Proposed IA fund allocation reflected in Governor's Executive Budget Request**
 - Reflected in Federal Program Inventory section
 - Subject to change as determined by the Governor
 - **Proposed CIP projects determined by Governor**
 - CIP call letters issued to Government of Guam departments/agencies as determined by the Governor

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Government of Guam grant applications submitted to DOI**
 - * **Application components discussed later**
- **DOI review period**
 - **IA project review approximately 1-3 months;
CIP project review approximately 3-6 months**

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **DOI issues Grant Awards**
 - **IA Grants**
 - Typically issued November to February
 - **CIP Grants**
 - Typically issued January to April
 - **Five (5) year grant period**

Page 1 of 47

Grant and Cooperative Agreement				CHOOSE ONE: <input type="checkbox"/> COOPERATIVE AGREEMENT <input checked="" type="checkbox"/> GRANT
CHOOSE ONE: <input type="checkbox"/> EDUCATION <input type="checkbox"/> FACILITIES <input type="checkbox"/> RESEARCH <input type="checkbox"/> SDCR <input type="checkbox"/> TRAINING				
1. GRANT/COOPERATIVE AGREEMENT NUMBER D13AF00032		2. SUPPLEMENT NUMBER		3. EFFECTIVE DATE 02/22/2013
5. ISSUED TO NAME/ADDRESS OF RECIPIENT (No. Street, City/County, State, Zip) GOVERNMENT OF GUAM- DEPARTMENT OF A Attn: ATTN GOVERNMENT POC MANUEL F.L. GUERRERO BUILDING HAGATNA GU 96910-0212		6. ISSUED BY DOI, Office of Insular Affairs, OIA Mailing Address: 1849 C St. NW Mail Stop 2429 Washington DC 20240		
7. TAXPAYER IDENTIFICATION NO. (TIN)		9. PRINCIPAL INVESTIGATOR/ORGANIZATION'S PROJECT OR PROGRAM MGR. (Name & Phone)		
8. COMMERCIAL & GOVERNMENT ENTITY (CAGE) NO.				
10. RESEARCH, PROJECT OR PROGRAM TITLE GUAM-CI-2013-2				
11. PURPOSE See Schedule				
12. PERIOD OF PERFORMANCE (Approximately) 10/01/2012 through 09/30/2017				
13A. AWARD HISTORY		13B. FUNDING HISTORY		
PREVIOUS		PREVIOUS		
THIS ACTION		THIS ACTION		
CASH SHARE		TOTAL		
NON-CASH SHARE				
RECIPIENT SHARE				
TOTAL				
14. ACCOUNTING AND APPROPRIATION DATA				
01				
PURCHASE REQUEST NO.		JOB ORDER NO.		AMOUNT
0020018774				
15. POINTS OF CONTACT				
NAME		MAIL STOP	TELEPHONE	E-MAIL ADDRESS
TECHNICAL OFFICER				
NEGOTIATOR				
ADMINISTRATOR				
PAYMENTS				
16. THIS AWARD IS MADE UNDER THE AUTHORITY OF: Public Law 108-188				
17. APPLICABLE STATEMENT(S), IF CHECKED: <input type="checkbox"/> NO CHANGE IS MADE TO EXISTING PROVISIONS <input type="checkbox"/> FDP TERMS AND CONDITIONS AND THE AGENCY-SPECIFIC REQUIREMENTS APPLY TO THIS GRANT		18. APPLICABLE ENCLOSURE(S), IF CHECKED: <input checked="" type="checkbox"/> PROVISIONS <input checked="" type="checkbox"/> SPECIAL CONDITIONS <input type="checkbox"/> REQUIRED PUBLICATIONS AND REPORTS		
UNITED STATES OF AMERICA		COOPERATIVE AGREEMENT RECIPIENT		
		AUTHORIZED REPRESENTATIVE		DATE

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- DOI issues Authorization to Proceed (ATP)



DEPARTMENT OF THE INTERIOR OFFICE OF INSULAR AFFAIRS

AUTHORIZATION TO PROCEED

Date: February 25, 2013

To:
Budget & Management Analyst IV
Bureau of Budget & Management Research
Governor's Complex
P.O. Box 2950
Hagatna, Guam 96932

From:
Grants Manager
Office of Insular Affairs
U.S. Department of the Interior
MS 2429
1849 C Street N.W.
Washington, D.C. 20240

GRANT NUMBER: Guam-CI-2013-2 D13AF00032

PROJECT TITLE: GMHA Operations Offset

AWARD AMOUNT: \$6,000,000.00

Dear Mr. Mariano:

The Office of Insular Affairs has reviewed the scope of work for the FY '13 IA grant for GMHA Operations Offset and determined that the proposed action does not individually or cumulatively have a significant effect on the human environment and qualifies as a Categorical Exclusion as provided under the National Environmental Policy Act (NEPA), 42 U.S.C. 4321, *et seq*; Council on Environmental Quality regulations, 40 CFR 1500-1508; Department of Interior regulations, 43 CFR Part 46 – Implementation of the National Environmental Policy Act of 1969; and Office of Insular Affairs *draft* NEPA guidance.

The Categorical Exclusion reference is: Department of Interior regulations, 43 CFR Part 46: “*Routine and continuing government business, including such things as supervision, administration, operations, maintenance, renovations, and replacement activities having limited context and intensity; (e.g. limited size and magnitude or short-term effects).*” (43 CFR 46.210(f)).

Please accept this form as the Office of Insular Affairs’ formal Authorization to Proceed (ATP) with the project. Feel free to contact me at (202) 208-7071 or at keith_aughenbaugh@ios.doi.gov should you have any questions.

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Grant awards and guidelines provided to recipient departments by BBMR**
 - **Reporting requirements**
 - Grant Project Status Reports (GPSRs)
 - **Scope of Work (SOW) Amendments**

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Government of Guam IA & CIP Requests - Required Documents**

- **Governor's Transmittal Memorandum**
- **Summary – Proposed Projects and Cost**
- **Department Applications/Proposals (Required Components)**
 - Project Title
 - Primary & Alternate Contact Info.
 - Project Justification
 - Project Description
 - What is to be constructed or procured?

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Government of Guam IA & CIP Requests - Required Documents (cont.)**
 - **Department Applications/Proposals (Required Components) (cont.)**
 - Project Objectives
 - What will be achieved (partially or fully) with the completion of the project or procurement?
 - Long-Term Infrastructure Plan (where applicable)
 - Show how this project fits into long-term planning. Is this project at the beginning, middle or end of a multi-year plan?

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Government of Guam IA & CIP Requests - Required Documents (cont.)**

- **Department Applications/Proposals (Required Components) (cont.)**

- **Budget / Cost Estimates & Timeline**

- Provide a breakdown of major direct costs (A/E, external contracts, etc.)
- Timeline for completion of project

- **Operations & maintenance cost**

- General estimate of how much it will cost the government each year to operate or maintain this project and sources of funds to pay such costs

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Government of Guam IA & CIP Requests - Required Documents (cont.)**

- **OMB Forms**

- Application for Federal Assistance (SF-424)
- Assurances – Non-Construction Programs (SF-424B)
- Budget Information - Construction Projects (SF-424C)
- Assurances – Construction Programs (SF-424D)

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

• IA Request Transmittal - Sample: FY13



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

Honorable Anthony M. Babauta
Assistant Secretary of the Interior for Insular Areas
Office of Insular Affairs
U.S. Department of the Interior
1849 C Street, N.W.
Washington, DC 20240

AUG 31 2012

Hafa Adai Mr. Babauta!

Pursuant to Mr. Nikolao Pula's memorandum of August 2, 2012, transmitted herewith are the Government of Guam's proposed Compact Impact Assistance (IA) projects for FY2013.

Governor Calvo and I are pleased to report that, based on the commitment of \$7.1M for our Guam Department of Education's School Leaseback Program, approximately 42% of our FY13 allocation is earmarked for education services. This amount is inclusive of \$1M for collateral equipment and off-site construction of which funds were committed in FY2009 and prospectively for ten (10) fiscal years.

In addition to the annual Leaseback funding, we are requesting that approximately \$8.8M (52%) in IA funds be allocated towards health and safety-related projects. Of this amount, the Guam Memorial Hospital Authority (GMHA) and the Guam Police Department would receive \$6.0M and \$2,877,026 respectively for operational offsets for services provided to Compact of Free Association migrants. To support these offset requests, provided in the attachments are the Government of Guam's report on the Impact of the Compacts of Free Association on Guam (released January 2012) and official requests received from the respective entities.

Relative to Governor Calvo's June 29, 2012 memorandum to you requesting \$500K for the Mayors' Council of Guam (MCOG), we are hereby resubmitting proposed projects for the Department of Integrated Services for Individuals with Disabilities (DISID) and the Bureau of Statistics and Plans (BSP) both of which were postponed in lieu of the MCOG project. A copy of the referenced memorandum and project proposals are also provided in the attachments.

Lastly, we are requesting for approximately \$350K for our Department of Public Works (DPW) for repairs & renovations of their school bus satellite facilities located throughout the island. As reported by DPW, these satellite stations are in great disrepair and such funds would ultimately ensure continued and uninterrupted transportation services for our island school system. Please note that DPW's FY2013 CIP request discussed in their memorandum will be included as part of our amended comprehensive FY2013 CIP package to be submitted to DOI in the near future.

Ricardo J. Bordallo Governor's Complex • Adelup, Guam 96910
Tel: (671) 472-8931/6 • Fax: (671) 477-4826 • www.governor.guam.gov

Thank you for your assistance and your expeditious approval would be appreciated.

Sinseru yan Magdhat,

RAY TENORIO
1 Maga' Låhen Guåhan Para Pago
Acting Governor of Guam

Attachments

Ricardo J. Bordallo Governor's Complex • Adelup, Guam 96910
Tel: (671) 472-8931/6 • Fax: (671) 477-4826 • www.governor.guam.gov

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- IA Request Transmittal - Sample: FY13

**Department of Interior, Office of Insular Affairs
FY2013 Compact Impact Assistance Grant
Government of Guam Proposed Projects**

RECIPIENT DEPT. / AGENCY	PROPOSED GRANT PROJECT	FUNDING LEVEL:	REFERENCE
GUAM DEPARTMENT OF EDUCATION / DEPT. OF PUBLIC WORKS			
	School Leaseback Program (FY13 Payment)	\$6,100,000	
	School Leaseback - Collateral Eqpt. (FY13 Payment)	<u>\$1,000,000</u>	
		\$7,100,000	----
GUAM MEMORIAL HOSPITAL AUTHORITY			
	Operations Offset	\$6,000,000	Attachments #1 & #3
GUAM POLICE DEPARTMENT			
	Operations Offset	\$2,877,026	Attachments #2 & #3
DEPARTMENT OF PUBLIC WORKS			
	School Bus Satellite Facilities - Renovations & Repairs	\$350,000	Attachment #4
DEPT. OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES			
	Individualized Budget Program (IBP) project	\$200,000	Attachments #5 & #6
BUREAU OF STATISTICS & PLANS			
	Centralized Data Center Project	\$300,000	Attachments #5 & #7
GRAND TOTAL - FY2013 IMPACT ASSISTANCE GRANT		<u>\$16,827,026</u>	

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

• CIP Request Transmittal - Sample: FY14



EDDIE BAZA CALVO
Governor

RAY TENORIO
Lieutenant Governor

Office of the Governor of Guam

AUG 31 2012

Honorable Anthony M. Babauta
Assistant Secretary of the Interior for Insular Areas
Office of Insular Affairs
U.S. Department of the Interior
1849 C Street, N.W.
Washington, DC 20240

Hafa Adai Mr. Babauta!

Pursuant to your memorandum of May 30, 2012, transmitted herewith is the Government of Guam's Capital Improvement Project (CIP) proposal for Fiscal Year 2014 funding consideration.

In our proposal, we are requesting \$2,545,000 for our Department of Public Works (DPW) so that they may procure much-needed buses in support of our island's public school system. As pointed out by Director Joanne Brown in your recent visit to the department, there is a serious need to procure new buses to augment their aging fleet.

Additionally, we are requesting for approximately \$2,527,026 for the Guam Police Department's AMSS SmartNet System lease and \$1,472,974 for projects to be undertaken by the Department of Parks & Recreation and the Mayors' Council of Guam. Such projects will include, but not be limited to, renovations and repairs of village gymnasiums and other recreational facilities throughout the island, in support of keeping residents active and promoting wellness.

We respectfully request favorable consideration of the Government Guam's submission. Should you have any questions or require further information, please do not hesitate to contact Mr. John Rios, Director, or Mr. Arthur Mariano, DOI IA & CIP Project Coordinator, Bureau of Budget & Management Research, at (671) 475-9412/0.

Sinserru yan Magdhat

RAY TENORIO
I Maga' Lihen Gudhan Para Pago
Acting Governor of Guam

Attachments

FY 2014 SUMMARY OF BUDGET WALK-UP

GOVERNMENT OF GUAM Priority Projects and Resources (in order of priority)

Package No.:	Description:	Budget Request:
LEVEL I		
1.	Department of Public Works Bus Procurement	\$2,545,000
	Subtotal: Funding Level I	\$2,545,000
LEVEL II		
2.	Guam Police Department AMSS SmartNet System – Year 2 Lease	\$2,000,000
	Subtotal: Funding Level II	\$2,000,000
LEVEL III		
3.	Guam Police Department AMSS SmartNet System – Lease (Supplemental)	\$527,026
4.	Department of Parks & Recreation & Mayors' Council of Guam Gynasium & Recreational Facility Renovations	<u>\$1,472,974</u>
	Subtotal: Funding Level III	\$2,000,000
GRAND TOTAL:		\$6,545,000

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

• CIP Request Transmittal - Sample: FY14

LEVEL I

Project Title: Procurement of New School Buses

Primary Contact:

Name: Director
Title: Department of Public Works
Agency: 542 North Marine Corps Drive
Address: Tamuning, Guam 96913
Telephone Number: (671) 646-3131
Facsimile: (671) 646-6178
Email Address: joanne.brown@dpw.guam.gov

Alternate Contact:

Name: Superintendent, School Bus Operations
Title: Department of Public Works
Agency: 542 North Marine Corps Rive
Address: Tamuning, Guam 96913
Telephone Number: (671) 646-3208
Facsimile: (671) 649-4587
Email Address: franklin.taitano@dpw.guam.gov

Project Justification:

To replace the current school bus fleet, as the expected life cycle of these buses has expired creating an immediate need for replacement. Since the onset of School Year 2011-12, the School Bus Operations (SBO) Division has experienced a growth in student population island-wide, from 38,982 to 39,558. The current fleet has 130 buses, but on average, only 115 are operational; the remaining 15 require major repairs, e.g., engine, transmission or other major parts replacement. Because major parts are not readily available in Guam, and may also be time consuming to source in the U.S. mainland, the procurement and shipping time is usually several weeks to a few months to get these buses repaired. This has a crippling effect on the SBO as buses are often used to make double or triple runs on a daily basis. The year and total number of buses are as follows: 1990 – 1; 1992 – 21; 1996 – 5; 1998 – 36; 1999 – 8; 2004 – 17; and 2005 – 42, for a total of 130.

Project Description:

To provide adequate pupil transportation services in accordance with an approved routing schedule for public and private school students; to provide safe busing services for school related activities; to provide emergency evacuation and other busing services as authorized by the Governor of Guam and/or the Director of the Department of Public Works, pursuant to P.L. 1-88, other applicable public laws, Executive Orders, budget actions, and department policies.

Project Objectives:

Ensure safe and reliable transportation of Guam's students to and from school, and compliance with P.L. 28-45, "The Every Child is Entitled to an Adequate Public Education Act," #14 Regular, timely school bus transportation to and from school.

SBO also provides bus services to other users, e.g., the Guam Election Commission, public and private summer camp programs, and shuttle services for cultural events, on a fee basis.

Long-Term Infrastructure Plans:

There are currently seventy-one (71) 60-passenger school buses that are over ten (10) years of age in the DPW fleet. DPW has an immediate need to replace as many of these old school buses as possible and the purchase twelve (15) 60-passenger buses would be of tremendous help. The procurement of the school buses will be structured so that the first year of preventative maintenance (PM) work will be at no cost to DPW, i.e., PM will be done by the supplier or manufacturer's representative. However, from the second year on, the DPW Transportation Maintenance (TM) Division will be responsible for the PM work, to include oil filters, fuel filters, air cleaners, wiper blades, head lights, signal lights, brake lights, drive belts, tires, alternators, etc.

Cost Estimates and Time Line:

<u>Item</u>	<u>Amount</u>
(15 ea. x \$160,000 per bus)	\$2,400,000
Preventative Maintenance (School Buses)	\$ 145,000
Total:	\$2,545,000

Schedule of Procurement:

	<u>Period:</u>
Invitation for bids:	1 month
Evaluation of IFB:	1 month
Procurement/Contract:	1 month
Delivery	6 - 7 months

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **IA & CIP Grant Award – Key Grant Terms & Conditions**
 - **Standard Administrative & Audit and Cost Principles apply per 43 CFR 12**
 - OMB A-87, A-122, etc.
 - **Authorization To Proceed (ATPs) must be issued by DOI before work can commence**
 - **Scopes of Work for CIP projects must be certified by a licensed or registered architect or engineer – DPW Chief Engineer usually certifies**
 - **Environmental Reviews**
 - National Environmental Protection Act (NEPA)
 - Categorical Exclusions
 - Environmental Assessments (EA) or Environmental Impact Statements (EIS)

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **IA & CIP Grant Award – Key Grant Terms & Conditions (cont.)**

- **Semi-Annual reporting requirements**

- Grant Project Status Reports

- Due in July & January for period of January – June & July – December respectively
- Report content (Activity for prior 6 mo. period, etc.)

- **Financial Status Reports**

- OMB Standard Form SF425 (Federal Financial Report)
- Report content (Cash received / reimbursed, etc.)

Department of the Interior – Compact Impact Assistance (IA) and Capital Improvement Project (CIP) Grants

- **Examples of Projects Funded by DOI**
 - **New Schools in northern Guam (i.e., Okkodo HS, Liguán Terrace Elementary)**
 - **Facility improvements at the University of Guam & the Guam Community College**
 - **Pharmaceuticals, medical supplies & facility repairs at GMHA**
 - **School buses**
 - **Police cars & motorcycles**
 - **Fire trucks & ambulances**



AMERICAN RECOVERY & REINVESTMENT ACT OF 2009

Presented By: Arthur Mariano

American Recovery & Reinvestment Act of 2009 (ARRA)

- **Authority & Background**

- **ARRA was passed on February 13, 2009 by Congress in response to the economic crisis and at the urging of President Obama**
 - Commonly referred to as the “stimulus” or the “stimulus package”
- **President signed the Recovery Act into U.S. Public Law 111-5 four days after it was passed by Congress**
- **Some goals of the Recovery Act**
 - Create new jobs and save existing ones
 - Spur economic activity and invest in long-term growth

American Recovery & Reinvestment Act of 2009 (ARRA)

- **BBMR's Role**

- **Designated as State Lead Agency for the Government of Guam in 2009**
- **Coordinate with recipient departments to monitor progress & ensure reporting compliance**
 - **BBMR Circular 09-05 (ARRA-1 Monthly Reports)**
 - **BBMR Circular 09-06 (Sec. 1512 Reporting Compliance)**

American Recovery & Reinvestment Act of 2009 (ARRA)

- **ARRA Grant Awards**

- **Government of Guam was awarded a total of \$236,789,373**
- **Grants by Key Service Area:**
 - Education - \$115M (49%)
 - Energy / Environment - \$47M (20%)
 - Health & Safety - \$31M (14%)
 - Transportation / Highways - \$25M (10%)
 - Other (Labor, Housing, etc.) - \$18M (7%)
- **Examples of uses:**
 - Renovations, repairs & technology upgrades in GDOE schools, at the University of Guam & at the Guam Community College
 - Retrofitting of buildings, etc., for energy efficiency
 - Highway renovations and repairs

OMB CIRCULAR A-87

Presented By: John AB Pangelinan

OMB Circular A-87

- **Purpose**

- **Establish principles for determining the allowable costs incurred by all governmental units under grants, cost reimbursement contracts, and other Federal awards**
 - Circular does not include provisions for profit or other increments above cost

- **Authority**

- **The Budget and Accounting Act of 1921**
- **The Budget and Accounting Procedures Act of 1950**
- **The Chief Financial Officers Act of 1990**
- **Reorganization Plan No. 2 of 1970**
- **Executive Order No. 11541**
 - Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President

OMB Circular A-87

- **Policy**

- **Circular establishes principles and standards to provide a uniform approach for determining costs and to promote effective program delivery, efficiency, and better relationships between governmental units and the Federal Government**
- **The principles are for determining allowable costs only**
 - Principles not intended to identify the circumstances or to dictate the extent of Federal and governmental unit participation in the financing of a particular Federal award
 - Provision for profit or other increment above cost is outside the scope of this Circular

OMB Circular A-87

- **Relevance to GovGuam agencies/departments**
 - **Applicable to agencies responsible for administering programs that involve:**
 - Cost Reimbursement Contracts
 - Grants
 - Other agreements with governmental units
 - **Agencies shall issue regulations to implement the provisions of this Circular and its Attachments**

OMB Circular A-87

- **BBMR Responsibilities**

- **Review agency regulations and implementation of this Circular**
- **Provide policy interpretations and assistance to insure effective and efficient implementation**
 - Any exceptions will be subject to approval by OMB
 - Exceptions will only be made in particular cases where adequate justification is presented

OMB Circular A-87

- **Types of Costs**

- **Allowable Costs**

- Costs that are necessary and reasonable for proper and efficient performance and administration of Federal awards
- Costs that are in compliance with the Federal awards
- Costs that are authorized or not prohibited under state or local laws or regulations
- ❖ Refer to **Appendix E** for detailed information on the determination of allowable costs

- **Reasonable Costs**

- Costs that do not exceed a cost amount incurred by a prudent person
- ❖ Refer to **Appendix F** for detailed information on the determination of reasonable costs

OMB Circular A-87

- **Types of Costs**

- **Allocable Costs**

- A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received
- ❖ Refer to **Appendix G** for more information on determination of allocable costs

- **Applicable Credits**

- Receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs.
- ❖ Refer to **Appendix H** for more information on determination of applicable credits

OMB Circular A-87

- **Types of Costs**

- **Direct Costs**

- Costs that can be identified specifically with a particular final cost objective
- ❖ Refer to **Appendix I** for more information on the determination of direct costs

- **Indirect Costs**

- Incurred for a common or joint purpose benefitting more than one cost objective
- ❖ Refer to **Appendix J** for information on the determination of indirect costs

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Airfare costs in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare; exceptions when such accommodations:**
 - Require circuitous routing
 - Require travel during unreasonable hours
 - Excessively prolong travel
 - Result in additional costs that would offset the transportation savings
 - Offer accommodations not reasonably adequate for the traveler's medical needs
 - Governmental unit must justify and document these conditions on a case-by-case basis

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Legal expenses for prosecution of claims against the Federal government**
- **Contributions or donations rendered**
- **Costs of entertainment** – includes amusement, diversion, and social activities and any costs directly associated with such costs
- **Capital expenditures for general purpose equipment, buildings, and land** (except where approved in advance by the awarding agency)
- **Capital expenditures for improvements to land, buildings, or equipment that materially increases their value or useful life**

OMB Circular A-87

- **Examples of Unallowable Costs**

- **General costs of government**

- Salaries and other expenses of the Office of the Governor and of the State Legislature
- Costs of the judiciary branch – including prosecutorial activities unless treated as a direct cost to a specific program if authorized by program statute or regulation
- Costs of other general types of government services normally provided to the general public unless provided for as a direct cost under a program statute or regulation

❖ Refer to **Appendix K** for more examples of unallowable costs

OMB CIRCULAR A-102

Presented By: John AB Pangelinan

OMB Circular A-102

- **Purpose**

- Establishes consistency and uniformity among Federal agencies in the management of grants and cooperative agreements with State and local governments

- **Authority**

- Budget and Accounting Act of 1921
- Budget and Accounting Procedures Act of 1950
- Reorganization Plan No. 2 of 1970
- E.O. 11541
- Chief Financial Officers Act, 31 U.S.C. 503

OMB Circular A-102

- **Relevance to GovGuam departments/agencies**
 - **All agencies/departments that administer Federal programs that involve grants and cooperative agreements must follow this Circular's policies**

OMB Circular A-102

- **Pre-Award Policies**

- **Use of grants and cooperative agreements**
- **Advance Public Notice and Priority Setting**
- **Standard Forms for Applying for Grants and Cooperative Agreements**
- **Debarment and Suspension**
- **Awards and Adjustments**
- **Carryover Balances**
- **Special Conditions or Restrictions**
- **Waiver of Single State Agency Requirements**
- **Patent Rights**
- **Metric System of Measurement**

❖ Refer to **Appendix L** for detailed information on pre-award policies

OMB Circular A-102

- **Post-Award Policies**

- **Cash Management**
 - **Grantee Financial Management Systems**
 - **Financial Status Reports**
 - **Contracting With Small and Minority Firms, Women's Business Enterprises and Labor Surplus Area Firms**
 - **Program Income**
 - **Site Visits and Technical Assistance**
 - **Infrastructure Investment**
 - **Resource Conservation and Recovery Act**
 - **Procurement of Goods and Services**
 - **Conditional Exemptions**
- ❖ Refer to **Appendix M** for detailed information on post-award policies

OMB Circular A-102

- **After-the-Grant Policies**
 - **Grant Closeout Period**
 - **Annual Reconciliation of Continuing Assistance Awards**
- ❖ **Refer to Appendix N for detailed information on each policy**

COST PLANS

Presented By: Matthew Quinata

Cost Plans

- **Purpose: To explain the process in determining indirect cost rates to be applied to federal grants and agreements.**
- **The Bureau of Budget and Management Research prepares a Central Service Cost Allocation Plan (CAP) and Indirect Cost Rate Proposal (IDC/ICRP) for negotiation with the Federal Government utilizing OMB Circular A-87**
- **The CAP and IDC/ICRP are means by which costs are identified for reimbursement under federal grants and agreements.**

Central Service Cost Allocation Plan (CAP)

- **A narrative description of the methods for which allowable administrative costs of supportive service units (central costs) are identified and allocated to the departments that benefit from the services**
- **Used to distribute the cost of supportive services provided by centralized departments to the operating departments conducting federal programs**
- **Identifies, accumulates, and distributes allowable central support costs to all benefitting departments**
- **Includes the description of each central service maintained in support of departments**
- **Includes the description of how each central service cost is allocated to each department**

Central Service Cost Allocation Plan (CAP)

- **Departments include:**

- **Department of Administration (DOA)**

- Division of Accounts, Federal Grants Accounting, Treasurer's Office, Data Processing, GSA, Human Resources

- **Department of Public Works (DPW)**

- Building Maintenance Division

- **Bureau of Budget and Management Research (BBMR)**

- **Civil Service Commission (CSC)**

- **Retirement Fund**

Central Service Cost Allocation Plan (CAP)

- **Basis for Cost Distribution**
 - **Total Expenditures** – DOA's Division of Accounts, Treasurer's Office, Data Processing
 - **Total Accounts Established** – Federal Grants Accounting
 - **Requisitions Processed** – GSA
 - **Number of Employees** – DOA Human Resources, BBMR, CSC
 - **Total Square Footage** – DPW's Building Maintenance Division
 - **Number of Contributing Members** – Retirement Fund

Central Service Cost Allocation Plan (CAP)

Example:
**DOA's Federal
Grants
Division**

**Government of Guam
Central Service Cost Allocation Plan
Department of Administration
Federal Grants Division
Nature and Extent of Services**

The Federal Grants Division is responsible for the transactions of various federal grants accounts within the government of Guam. Its major objectives is to establish and promote a uniform financial system and controls for organizational units of the government, as well as provide accurate and timely financial information for effective management in compliance with statutory mandates and requirements.

The Federal Grants Division's allowable costs were allocated on the basis of the number of federal accounts established by department/agency.

Central Service Cost Allocation Plan (CAP)

Example: DOA's Federal Grants Division

Schedule A-2			
GOVERNMENT OF GUAM CENTRAL SERVICE COST ALLOCATION PLAN COST TO BE ALLOCATED DEPARTMENT OF ADMINISTRATION - FEDERAL GRANTS ACCOUNTING DIVISION FOR FISCAL YEAR ENDED SEPTEMBER 30, 2010			
Salaries and Wages			\$190,706
Fringe Benefits			\$70,119
Travel			\$0
Maintenance and Janitorial Services			\$0
Other Contractual Service			\$0
Supplies			\$616
Expendable Equipment			\$0
Capital Outlays			\$0
Utilities			\$17,826
Miscellaneous			\$0
Total			\$279,267
Less: Unallowable Costs:			
Capital Outlays	0.00		
Equipment	0.00		
Excludable Costs	0.00		\$0
Total Costs to be Allocated on Schedule A-1			\$279,267

Central Service Cost Allocation Plan (CAP)

Example: DOA's Federal Grants Division

Schedule A-1

**GOVERNMENT OF GUAM
CENTRAL SERVICE ALLOCATION PLAN
ALLOCATION OF COSTS
DEPARTMENT OF ADMINISTRATION - FEDERAL GRANTS ACCOUNTING DIVISION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

Department/Agency	Total Accounts Established	Percent	Allocation
Agency for Human Resources Development	24	7.10%	19829.62
Bureau of Statistics and Plans	10	2.96%	8262.34
Department of Agriculture	24	7.10%	19829.62
Department of Mental Health and Substance Abuse	14	4.14%	11567.28
Department of Military Affairs	12	3.55%	9914.81
Department of Parks and Recreation	4	1.18%	3304.94
Department of Public Health and Social Services	97	28.70%	80144.73
Department of Public Works-Highway, Bus Operations, Solid Waste & Engineering	32	9.47%	26439.50
Department of Integrated Services for Persons with Disabilities	10	2.96%	8262.34
Department of Youth Affairs	18	5.33%	14872.22
Guam Council of the Arts and Humanities Agency	1	0.30%	826.23
Guam Energy Office	4	1.18%	3304.94
Guam Environmental Protection Agency	7	2.07%	5783.64
Guam Public Library	1	0.30%	826.23
Office of the Governor	33	9.76%	27265.73
Office of the Attorney General:		0.00%	0
Child Support Enforcement Office	8	2.37%	6609.87
Crime Victim Assistance Program	2	0.59%	1652.47
Others	0	0.00%	0.00
Department of Revenue and Taxation	3	0.89%	2478.70
Guam Police Department	3	0.89%	2478.70
Department of Labor	16	4.73%	13219.75
Guam Memorial Hospital Authority	0	0.00%	0
Guam Public School System	0	0.00%	0
Autonomous Agencies	10	2.96%	8262.34
Other Departments	5	1.48%	4131.17
TOTALS	338	100.00%	279,267

Central Service Cost Allocation Plan (CAP)

Example: DOA's Human Resources Division

Government of Guam Central Service Cost Allocation Plan Department of Administration Human Resources Division Nature and Extent of Services

The Human Resources Division is responsible for administering an effective and efficient personnel management program for non-autonomous departments and agencies within the Executive Branch in the areas of recruitment, test development and validation, classification and compensation, employee records, employee management relations, and employee benefits and employee assistance. The Division also provides effective training related services to support the efforts to implement sound management and employee performance practices.

The Division's allowable costs were allocated on the basis of the number of employees by department/agency.

Central Service Cost Allocation Plan (CAP)

Example: DOA's Human Resources Division

Schedule A-2

**GOVERNMENT OF GUAM
CENTRAL SERVICE COST ALLOCATION PLAN
COST TO BE ALLOCATED
DEPARTMENT OF ADMINISTRATION - HUMAN RESOURCES DIVISION
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2010**

Salaries and Wages		1,313,750
Fringe Benefits		405,707
Travel		0
Maintenance and Janitorial Services		0
Other Contractual Service		294
Supplies		4,532
Expendable Equipment		0
Capital Outlays		0
Utilities		124,426
Miscellaneous		100,543
Total		<u>1,949,252</u>
Less: Unallowable Costs:		
Capital Outlays	0.00	
Equipment	0.00	
Excludable Costs	<u>0.00</u>	<u>0</u>
Total Costs to be Allocated on Schedule A-1		<u><u>1,949,252</u></u>

Central Service Cost Allocation Plan (CAP)

Schedule A-1

**GOVERNMENT OF GUAM
CENTRAL SERVICE ALLOCATION PLAN
ALLOCATION OF COSTS
DEPARTMENT OF ADMINISTRATION - HUMAN RESOURCES DIVISION
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**Example:
DOA's Human
Resources
Division**

Department/Agency	Number of Employees	Percent	Allocation
Agency for Human Resources Development	49	1.45%	28,200
Bureau of Statistics and Plans	34	1.00%	19,567
Department of Agriculture	81	2.39%	46,616
Department of Mental Health and Substance Abuse	148	4.37%	85,175
Department of Military Affairs	43	1.27%	24,747
Department of Parks and Recreation	71	2.10%	40,861
Department of Public Health and Social Services	409	12.08%	235,384
Department of Public Works-Highway, Bus Operations, Solid Waste & Engineering	338	9.98%	194,522
Department of Integrated Services for Persons with Disabilities	33	0.97%	18,992
Department of Youth Affairs	85	2.51%	48,918
Guam Council of the Arts and Humanities Agency	4	0.12%	2,302
Guam Energy Office	15	0.44%	8,633
Guam Environmental Protection Agency	50	1.48%	28,776
Guam Public Library	29	0.86%	16,690
Office of the Governor	127	3.75%	73,090
Office of the Attorney General:			
Child Support Enforcement Office	54	1.59%	31,078
Crime Victim Assistance Program	5	0.15%	2,878
Others	90	2.66%	51,796
Department of Revenue and Taxation	163	4.81%	93,808
Guam Police Department	366	10.81%	210,637
Department of Labor	42	1.24%	24,171
Guam Memorial Hospital Authority	0	0.00%	0
Guam Public School System	1	0.03%	576
Autonomous Agencies	0	0.00%	0
Other Departments	1,150	33.95%	661,837
TOTALS	3,387	100.00%	1,949,252

Central Service Cost Allocation Plan (CAP)

GOVERNMENT OF GUAM
CENTRAL SERVICE ALLOCATION PLAN
SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010

CENTRAL SERVICE ORGANIZATIONS

Department/ Agency	Department of Administration						DPW/Bldg Management Division	Bureau of Budget & Mgmt Research	Civil Service Commission	Retirement Fund	TOTAL ALLOCATED COSTS
	Division of Accounts & Payroll	Federal Grants Division	Treasurer's Office	Data Processing Division	Procurement & Supply (G.S.A.)	Human Resources Division					
Agency for Human Resources Development	10,789	19,830	3,767	2,874	17,250	28,200	0	15,877	5,401	19,724	123,711
Bureau of Statistics and Plans	38,001	8,262	13,581	10,381	54,872	19,567	0	11,749	3,997	14,598	175,888
Department of Agriculture	13,907	19,830	4,855	3,704	61,443	48,816	37,665	24,768	8,426	30,769	251,984
Department of Mental Health and Substance Abuse	48,207	11,567	16,132	12,307	67,850	85,176	0	49,853	16,960	81,933	367,985
Department of Military Affairs	9,771	9,915	3,411	2,603	5,257	24,747	0	13,336	4,537	18,568	90,148
Department of Parks and Recreation	16,151	3,305	5,839	4,302	28,286	40,861	0	22,227	7,562	27,813	153,948
Department of Public Health and Social Services	354,674	80,145	123,828	94,468	279,944	235,384	0	128,919	43,859	160,158	1,501,374
Department of Public Works-Highway, Bus Operations, Solid Waste & Engineering	258,659	28,439	90,304	68,893	96,272	194,522	272,339	117,170	39,862	145,562	1,310,023
Department of Integrated Services for Persons with Disabilities	9,576	8,262	3,343	2,551	21,850	18,992	0	10,161	3,457	12,623	90,816
Department of Youth Affairs	13,058	14,872	4,559	3,478	49,779	48,918	0	28,038	8,858	32,347	201,907
Guam Council of the Arts and Humanities Agency	1,979	826	691	527	6,571	2,302	0	1,588	540	1,972	16,996
Guam Energy Office	6,745	3,305	2,355	1,797	25,136	6,633	0	4,763	1,620	5,917	60,270
Guam Environmental Protection Agency	10,330	5,784	3,807	2,751	35,486	28,776	0	15,877	5,401	19,724	127,735
Guam Public Library	4,295	826	1,500	1,144	28,943	16,690	50,483	9,208	3,133	11,440	125,662
Office of the Governor	59,225	27,288	29,677	15,774	73,436	73,090	113,633	39,057	13,287	48,521	483,968
Office of the Attorney General:											
Child Support Enforcement Office	12,914	6,810	4,509	3,440	12,157	31,078	0	17,464	5,942	21,698	116,909
Crime Victim Assistance Program	868	1,862	302	231	921	2,878	0	1,905	648	2,367	11,670
Others	21,349	0	7,454	5,686	24,807	51,798	0	27,943	9,506	34,714	183,256
Department of Revenue and Taxation	29,171	2,479	10,184	7,770	16,757	83,808	0	51,123	17,393	63,511	292,195
Guam Police Department	87,640	2,479	23,685	16,089	53,229	210,637	33,053	116,123	40,186	146,746	714,046
Department of Labor	16,907	13,220	5,903	4,503	33,022	24,171	0	13,971	4,753	17,357	133,807
Guam Memorial Hospital Authority	47,485	0	16,582	12,650	0	0	0	319,757	108,784	397,240	902,507
Guam Public School System	488,486	0	163,581	124,780	0	578	0	0	0	1,472,587	2,229,989
Autonomous Agencies	253,843	8,262	88,623	67,810	0	0	0	0	0	1,134,519	1,552,850
Other Departments	507,186	4,131	177,072	135,067	0	661,837	657,887	374,055	127,257	464,695	3,109,208
TOTAL	2,280,324	279,267	796,119	607,356	989,168	1,948,252	1,165,059	1,414,931	481,373	4,364,901	14,327,751

Indirect Cost Rate Proposal (IDC/ICRP)

- **Establishes the procedure for determining what proportion of allowable administrative costs, including the allocated central service costs, each program within the organization should bear**
- **Expressed as a rate and is the ratio between the indirect or administrative costs and a selected direct cost base**
- **Utilized FY2011 expenditures to prepare the proposed rates for FY2013 (Fixed carry forward rate)**

Indirect Cost Rate Proposal (IDC/ICRP)

- **Indirect Cost Rates are prepared for the following departments:**

Agency for Human Resources and Development	Guam Energy Office
Bureau of Statistics and Plans	Guam Environmental Protection Agency
Department of Agriculture	Guam Public Library
Department of Mental Health and Substance Abuse	Office of the Governor
Department of Military Affairs	Office of the Attorney General – Child Support
Department of Parks and Recreation	Office of the Attorney General – Crime Victims Assistance Program
Department of Public Health and Social Services	Department of Revenue and Taxation
Department of Public Works	Guam Police Department
Department of Integrated Services for Persons with Disabilities	Department of Labor
Department of Youth Affairs	
Guam Council of the Arts and Humanities	

- **The total expenditures is determined for each department**

[illegible]

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Central Service Cost Allocation Plan (CAP)

Department Example: Military Affairs

GOVERNMENT OF GUAM DEPARTMENT OF MILITARY AFFAIRS NATURE AND EXTENT OF SERVICES

The Department of Military Affairs is tasked with controlling the operations of the Guam Army and Air National Guards and protecting both Guam and the United States of America in time of war, rebellion, riot, imminent danger or any state of emergency. The Department's major duty is military readiness in the event of mobilization and deployment. It makes recommendations to the Governor for the development of combat readiness of the Guam National Guard for both federal and local missions.

An indirect cost rate is proposed for the department to charge for its appropriate share of the fiscal year 2011 government wide central service costs allocation.

- **Departmental Costs** are summarized to include the CAP allocation

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Indirect Cost Rate Proposal (IDC/ICRP)

Computation Sheet:

- The base in calculating the indirect cost rate includes direct salaries and wages; excludes fringe benefits
- The calculation is a fixed carry-forward rate

Department of Military Affairs	
Carryforward and Indirect Cost Rate Computation w/Federal Percentage	
Fiscal Year Ending September 30, 2011	
	YEAR- ENDING
TITLE/DESCRIPTION	AMOUNT
FY 2011 Direct Salaries Base (based on actual costs incurred)	\$1,449,600
FY 2011 Indirect Cost Rate (per FY 2009 Negotiation Agreement)	0.00%
FY 2011 Recoverable Indirect Costs	\$0
FY 2011 Indirect Costs	\$0
FY 2011 SWCAP	\$98,070
FY 2009 Under(Over)recovery Carryforward to FY 2011 (Per FY 2009 Negotiation Agreement)	-450,516
FY 2011 Indirect Cost Pool	-352,446
FY 2011 Recoverable Indirect Costs	0
FY 2011 Under(Over)recovery Carryforward to FY 2013	-352,446
FY 2013 Indirect Costs (proposed)	\$0
FY 2013 SWCAP	\$98,070
FY 2013 Indirect Cost Pool	-\$254,376
FY 2013 Direct Salaries Base (proposed)	\$1,449,600
FY 2013 Indirect Cost Rate	-17.55%

Central Service Cost Allocation Plan (CAP)

Government of Guam
Department of Agriculture
FY2011/2013 Indirect Cost Rate Proposal
Fiscal Year 2011 Expenditures

Example:
Department
of
Agriculture

OBJECT CATEGORIES		Local	Local	Local	Local	Local	Federal	GRAND
		General Fund	Other Funds	Total	Direct	Indirect	Total	TOTAL
111	Salaries	1,799,407.52	-	1,799,407.52	1,562,999.86	236,407.66	1,064,284.96	2,863,692.48 /1
112	Overtime	2,342.32	-	2,342.32	2,342.32	-	664.34	3,006.66
113	Benefits	506,663.92	-	506,663.92	455,283.44	51,380.48	387,859.65	894,523.57 /1
114	Health/Life Insur Pool	118,396.91	-	118,396.91	108,437.16	9,959.75	-	118,396.91
220	Travel	4,286.46	-	4,286.46	4,286.46	-	73,014.00	77,300.46
230	Contract	98,193.02	33,354.55	131,547.57	124,537.87	7,009.70	733,711.95	865,259.52
233	Rent	-	-	-	-	-	-	-
240	Supplies	10,844.35	58,178.94	69,023.29	64,328.77	4,694.52	117,550.28	186,573.57
250	Equipment	-	2,504.78	2,504.78	2,504.78	-	17,892.25	20,397.03
271	Drug Test	-	-	-	-	-	-	-
280	Sub Recipient	-	-	-	-	-	294,118.86	294,118.86
290	Misc	136,234.02	4,275.00	140,509.02	140,509.02	-	-	140,509.02
361	Power	128,420.08	6,584.59	135,004.67	123,647.85	11,356.82	-	135,004.67
362	Water	15,066.03	14,828.00	29,894.03	27,379.29	2,514.74	-	29,894.03
363	Telephone	15,055.28	3,989.00	19,044.28	3,989.00	15,055.28	13,951.77	32,996.05
701	Indirect Cost	-	-	-	-	-	9,061.70	9,061.70
450	Cap. Outlay	-	-	-	-	-	189,400.00	189,400.00
270	Workmans	-	-	-	-	-	-	-
TOTALS		2,834,909.91	123,714.86	2,958,624.77	2,620,245.82	338,378.95	2,901,509.76	5,860,134.53
UNALLOWABLE COSTS		-	(2,504.78)	(2,504.78)	(2,504.78)	-	(207,292.25)	(209,797.03)
EXCLUDABLE COSTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00
COST TO BE ALLOCATED		2,834,909.91	121,210.08	2,956,119.99	2,617,741.04	338,378.95	2,694,217.51	5,650,337.50

Department No. 16
Source: DOA

Total: Per Departmental Accounts 5,576,838.92
Total: Health Pool 118,396.91
Total: Utilities Pool 164,898.70
Total Departmental Expenditures 5,860,134.53

/1 deducted salaries and fringe for License Issuance. See notes attached

Note: Per the FY2011 Budget Law, appropriations were made to the Department of Administration to establish "cost pool" accounts for Health Insurance and Life Insurance benefits and for utilities. Expenditures for each department were provided by DOA.

Central Service Cost Allocation Plan (CAP)

GOVERNMENT OF GUAM DEPARTMENT OF AGRICULTURE NATURE AND EXTENT OF SERVICES

Example: **Department of Agriculture**

The Department of Agriculture ensures the development, conservation, and productivity of the island's agricultural sector, including the livestock, forestry and commercial fishing industries. It assists farmers and others engaged in agriculture, mariculture, and aquaculture. Other functions involve the provision of equipment subsidies, spraying services and technical assistance. The Department promotes forestry, soil, and water resource conservation practices; provides seedling and fruit trees through its plant nursery program; and enforces conservation laws against illegal hunting or fishing and implements animal health programs.

An indirect cost rate is proposed for the department to charge for its appropriate share of the fiscal year 2011 government wide central service costs allocation and department-wide administrative costs.

Central Service Cost Allocation Plan (CAP)

GOVERNMENT OF GUAM
INDIRECT COST RATE PROPOSAL - SHORT FORM METHOD
FOR FISCAL YEAR ENDED SEPTEMBER 30, 2011
DEPARTMENT:
Department of Agriculture

Example:
Department
of
Agriculture

	Total Costs <u>Incurred</u>	Excludable <u>Costs</u>	Unallowable <u>Costs</u>	<u>Direct Costs</u>		Indirect <u>Costs</u>
				<u>Salaries & Wages</u>	<u>Other</u>	
<u>Divisions/Bureaus</u>						
All Local Programs	2,620,246	0	2,505	1,565,342	1,052,399	0
All Federal Programs	2,901,510	0	26,954	1,064,285	1,810,271	0
Total - Direct Costs	5,521,756	0	29,459	2,629,627	2,862,670	0
<u>Departmental Indirect Costs</u>						
General Administration	338,379	0	0	0	0	338,379
Total- Departmental Indirect Costs	338,379	0	0	0	0	338,379
TOTAL	5,860,135	0	29,459	2,629,627	2,862,670	338,379
<u>Central Service Cost Allocation Plan</u>						
Division of Accounts & Payroll	14,339					14,339
Federal Grants Division	20,761					20,761
Treasurer's Office	5,798					5,798
Data Processing Division	7,226					7,226
General Services Agency	36,897					36,897
Human Resources Division	43,541					43,541
DPW-Building Maintenance Division	41,045					41,045
Bureau of Budget & Mgmt Research	32,220					32,220
Civil Service Commission	5,343					5,343
Retirement Fund	31,516					31,516
TOTAL	238,686					238,686

Central Service Cost Allocation Plan (CAP)

Example: Department of Agriculture

Department of Agriculture
Carryforward and Indirect Cost Rate Computation w/Federal Percentage
Fiscal Year Ending September 30, 2011

TITLE/DESCRIPTION	YEAR- ENDING AMOUNT
FY 2011 Direct Salaries Base (based on actual costs incurred)	\$2,629,627
FY 2011 Indirect Cost Rate (per FY 2009 Negotiation Agreement)	45.17%
FY 2011 Recoverable Indirect Costs	<u>\$1,187,803</u>
FY 2011 Indirect Costs	\$338,379
FY 2011 SWCAP	\$189,999
FY 2009 Under(Over)recovery Carryforward to FY 2011 (Per FY 2009 Negotiation Agreement)	379,793
FY 2011 Indirect Cost Pool	<u>908,171</u>
FY 2011 Recoverable Indirect Costs	-1,187,803
FY 2011 Under(Over)recovery Carryforward to FY 2013	<u>-279,632</u>
FY 2013 Indirect Costs (proposed)	\$338,379
FY 2013 SWCAP	\$189,999
FY 2013 Indirect Cost Pool	<u>\$248,746</u>
FY 2013 Direct Salaries Base (proposed)	<u>\$2,629,627 /1</u>
FY 2013 Indirect Cost Rate	<u>9.46%</u>

	Salaries and Wages	
Local	1,565,342	59.53%
Federal	1,064,285	40.47%
	<u>2,629,627</u>	<u>100.00%</u>

/1- Federal funding percentage =

40.47%

Summary

- **The CAP and IDC/ICRP are submitted to the National Business Center (NBC) (Department of Interior).**
- **BBMR and NBC go through a negotiation (review process) for the acceptance of the proposed rates.**
- **The indirect cost rate is used in budgeting for indirect costs**
- **Approved rates are used by the Department of Administration to charge indirect costs to the Federal grants**
- **IDC rates will be accepted by all federal agencies unless prohibited specifically by statute, meaning an entity can use the negotiated rate to take on new programs/grants from all federal agencies**

The background features two large, stylized yellow swooshes that curve around the central text. The top swoosh starts from the left and curves towards the right, while the bottom swoosh starts from the left and curves towards the right, framing the text.

EXECUTIVE ORDER NO. 2012-01

Presented By: William Taitingfong

Executive Order No. 2012-01

- **Governor's Executive Order relative to establishing Guidelines in support of fiscal stabilization, deficit reduction, cost-containment and improved efficiency in government operations**
- **Implementation Date**
 - **Signed and promulgated January 25, 2012**



OFFICE OF THE GOVERNOR
HAGATNA, GUAM U.S.A.

EXECUTIVE ORDER NO. 2012-01

RELATIVE TO ESTABLISHING GUIDELINES IN SUPPORT OF THE FISCAL STABILIZATION, DEFICIT REDUCTION, COST-CONTAINMENT AND FOR IMPROVED EFFICIENCY IN GOVERNMENT OPERATIONS.

WHEREAS, the Government of Guam presently faces difficult financial challenges which stem from the cumulative deficit, unfunded/unbudgeted obligations in current and prior fiscal years, the impact of inflation on the costs of government operations, delay in planned economic development activity such as the relocation of U.S. Armed Services personnel to Guam and its effect on revenue growth, the recent natural disasters affecting Japan and other economies of the region, growth in the number of migrants to the island, and recession related factors constraining local business opportunities and trade; and

WHEREAS, the Government of Guam's ability to provide essential and efficient services to the residents of our island is highly dependent upon the optimum allocation of financial resources to the departments, agencies and instrumentalities of the government; and

WHEREAS, the consistent enforcement and monitoring of cost-containment guidelines applicable to all departments, agencies and instrumentalities is essential to improving the financial position of the government; and

WHEREAS, it is the government's intent to continue increasing the allocation of resources to the priority programs including but not limited to education, health and public safety; and

WHEREAS, the audited FY 2010 Financial Statements indicate a \$71M increase in the General Fund deficit from \$265M to \$336M; and

WHEREAS, the Department of Administration (DOA) continues to liquidate prior year accounts payable using current fiscal year revenue collections thus contributing substantially to the present negative cash flow position while adding great stress on the General Fund's ability to sustain monthly operating cash requirements and sufficient account balances; and

WHEREAS, the unfunded General Fund obligations and expenditures, inclusive of court-ordered payments, further exacerbates financial stabilization efforts; and

WHEREAS, the current cash demands create the potential for recurring shortfalls if such resources are not properly collected and allocated in a manner that reflects controlled spending and adherence to corrective management initiatives; and

WHEREAS, raising the level of fiscal integrity and stability of the Government of Guam is a priority of the Administration and the implementation of remedial financial measures is essential to this aim; and

Executive Order No. 2012-01

- **General Cost-Containment Measures**

- **Power Usage and Consumption**

- The requirement of agency wide conservation practices is mandatory and electricity usage shall be maintained at a minimum level

- **Maximized Use of Office Space**

- Minimum standard floor space requirements shall be determined by each entity leasing office space and shall identify excess lease space and negotiate leases accordingly

Executive Order No. 2012-01

- **General Cost-Containment Measures (cont.)**
 - **Reorganization**
 - Organizational design and restructuring best suited to meet the operational needs of an agency shall be developed
 - **Fuel Consumption**
 - Trends in the price of fuel, require departments and agencies to employ conservation practices throughout the government, and reduce current fuel consumption by two to five percent

Executive Order No. 2012-01

- **General Cost-Containment Measures (cont.)**

- **Government Procurement**

- Procurement requests monitored by BBMR and DOA to identify excessive acquisition and storage practices or stock-piling tendencies

- **Consolidated Training and Staff Development**

- Staff development and training programs are to be offered without full regard for maximized delivery and participation

- **Fleet Management and Maintenance**

- Reducing fuel costs associated with vehicle fleet maintenance and operations

Executive Order No. 2012-01

- **Personnel Actions and Initiatives**

- **Filling of Vacancies (requirements)**

- Position is critical to agency operation
- Position is vital to providing essential government functions directly related to public health, safety, or welfare
- Federally funded position is in accordance with the federal grant award as evidenced by federal granting authority

Executive Order No. 2012-01

- **Personnel Actions and Initiatives (cont.)**
 - **Filling of Vacancies (requirements)**
 - Position is essential to the collection of government revenue
 - Position is mandated by local or federal law or a contract
 - Position is necessary to reduce personnel or operational costs such as accrual of overtime and/or special pay

Executive Order No. 2012-01

- **Personnel Actions and Initiatives (cont.)**

- **Promotions**

- Must be submitted to BBMR for review and approval provided that the criteria established for the filling of vacant positions are met

- **Authority to Detail Employees**

- Director of BBMR has final approval of all planned detail appointments within and between Executive branch programs and departments including General, Federal, and Special Fund programs consistent with the Rules and Regulations, applicable statutes, guidelines, and terms and conditions of federal grant awards

Executive Order No. 2012-01

- **Travel Requests**

- **BBMR Approval (Requirements)**

- All travel request must be submitted at least fifteen (15) working days prior to commencement date of travel
- Travel is essential to the conduct of important governmental business, including the accompanying of patients or inmates to off-island institutions
- Travel will result in securing additional revenues for the government of Guam, achieve current or future cost-savings for government operations and programs, or relate to the agency's priority work program activities
- Travel is required pursuant to existing contracts, public law, rule, or federal program
- Travel is paid by a federal grant

Executive Order No. 2012-01

- **Travel Requests (cont.)**
 - **Travel to Participate in Personnel Certification, Training and Staff Development or Educational Programs**
 - Government agencies must promote, host, or sponsor a person, business, institution, or qualified entity to conduct educational and training programs on island
 - Must maximize the number of employee participants who can benefit from available educational and training opportunities on island

Executive Order No. 2012-01

- **Travel Requests (cont.)**

- **Travel to Participate in Personnel Certification, Training and Staff Development or Educational Programs (cont.)**
 - Must eliminate redundant travel request by employees who are repeat participants in certain educational and training opportunities which do not provide optimal cost-benefit return to departments/agencies
 - Must consolidate costs of travel by one or more government entities to fund local training opportunities that foster greater employee participation and benefits
 - Must allow department and agency heads to afford greater scrutiny of travel requests and recommend to BBMR where greater cost-benefit impacts can be attained

Executive Order No. 2012-01

- **Overtime and Night Differential Pay**

- **Executive branch agencies must minimize work schedule of employees to reduce the accrual of overtime or night differential payment which shall be compensated**
 - Only allowable if such expenditures are documented, approved and submitted for processing within two weeks of the date on which the work is performed
- **Each agency with overtime appropriations must adopt an overtime plan**
 - Due before overtime is incurred and funds allotted
- **Overtime shall be an optional management tool or measure of last resort**

Executive Order No. 2012-01

- **Contracts**

- **Office Space – contracts or renewals shall not be approved unless the following requirements are met:**
 - Adequate space is unavailable at any public building
 - Space requested is determined the minimum space required
 - Lowest possible bidder is selected
 - Funding is allocated for the entire length of the contract
 - Space is in compliance with the American Disabilities Act

Executive Order No. 2012-01

- **Contracts (cont.)**
 - **Procurement – contract must be submitted to BBMR and accompanied by:**
 - A copy of the bid specifications
 - A copy of prior year's agreement, if applicable
 - Evidence of funding to meet the obligations
 - Justification showing that the procurement from the supplier is the most cost-effective means

Executive Order No. 2012-01

- **Contracts (cont.)**

- **Off-Island Recruitment and Consultant Contracts**

- All contracts must be submitted to BBMR before recruitment
- Contracts must comply with the laws and regulations of Guam applicable to recruitments
- Departments, agencies, bureaus, and other instrumentalities of the government of Guam shall provide proof that funding is available throughout the entire contract

Executive Order No. 2012-01

- **Contracts (cont.)**

- **Services and Contractual Agreements – agencies must submit proposals to BBMR for approval**
 - Must indicate the inability to perform the services sought in-house
 - Must provide a cost-savings analysis or assessment
 - Must indicate that funding is available throughout the entire contract

Executive Order No. 2012-01

- **Contracts (cont.)**

- **Multi-year Contracts**

- Agency must submit proposed contract requiring multiple fiscal year expenditures or appropriations to the Director of BBMR for approval *before* commencement of respective fiscal year
- Submittal must occur no less than 30 days prior to the proposed commencement date of the contracts unless otherwise accepted by the Director of BBMR for justifiable circumstance

Executive Order No. 2012-01

- **Contracts (cont.)**

- **Multi-year Contracts (cont.)**

- Submittal is required to have the signature of the Director of BBMR to enable any department or agency to issue notice to proceed
- Failure to meet BBMR review requirements established shall result in the non-release of funds for payment of contracts that are not in compliance

Executive Order No. 2012-01

- **Indirect Cost Recapture (Federal Sourced Programs):**
 - **Any personnel who manages or oversees federally funded programs must comply with Guam State Clearinghouse mandates and applicable federal program provisions concerning the recapture of indirect cost outlay**
 - **Formal documentation and application for indirect cost reimbursement to respective federal funding entities is a standard requirement (annually) of federally funded program recipients**

Executive Order No. 2012-01

- **Indirect Cost Recapture (Federal Sourced Programs) (cont.):**
 - **The recapture of indirect cost entitlements that are authorized by federal law are monitored by Guam State Clearinghouse**
 - GSC reports the total Indirect Cost applied for by department and program
 - **Departments/agencies who do not apply for Indirect Cost shall submit evidence of Grantor notification**
 - Must indicate the reason Indirect Cost will not be reimbursed/funded

Executive Order No. 2012-01

- **Authorization to Release Funds**

- **The Director of BBMR will make appropriation releases to government of Guam entities only upon compliance with Executive order requirements**

- **Monitoring of Non-General Fund Sourced Entities**

- **All Executive branch agencies must submit a quarterly financial statement and quarterly staffing pattern to BBMR**
- **Such agencies, departments, bureaus, and other instrumentalities must submit copies of their current fiscal year's budget and other fiscal information as requested to BBMR**

Executive Order No. 2012-01

- **Non-Compliance**

- **Any non-compliance with the requirements through this executive order, inclusive of deadlines, shall result in the immediate return/disapproval of such requests**
- **All departments/agencies are liable and responsible for the accuracy and compliance with all rules/regulations and policies governing the respective requests/expenditures**
- **BBMR/DOA shall promptly return/disapprove such requests once identified**



DOCUMENT REVIEWS

Document Review – Table of Contents

- **Request for Establishment/Modification of Account (EOA) and Budget Allotment**
- **Appropriation/Allotment Modification**
- **Request for Personnel Action GG1**
- **Work Request/MOU-MOA**
- **Travel Request & Authorization**
- **Overtime Plan**
- **Contract**
- **Appropriation Projection**

REQUEST FOR ESTABLISHMENT/ MODIFICATION OF ACCOUNT

Presented By: Nancy Mesa

Request for Establishment/Modification of Account

- **Purpose**

- **To create an appropriation account number 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)**

Request for Establishment/Modification of Account

• Process (cont.)

○ 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) (BBMR-F6)
- Copy of Department/Agency Budget in the General Appropriation Act

○ Federal Grants 100%

- Request for Establishment/Modification of Account (EOA) (Form ACC-EOA001)
- Budget Allotment Schedule (BAS) (BBMR-F6)
- Grant Award & Terms and Conditions
- Approved Budget Breakdown (In Grant Award or Grant Application)

Request for Establishment/Modification of Account

• Process (cont.)

- **Departments/Agencies are held responsible to complete and submit the following for BBMR's review and approval (cont.):**
 - **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) (BBMR-F6)
 - Contract/Award & Terms and Conditions
 - Approved Budget Breakdown (Award or Grant Application)
 - Copy of Check or Printout from DOA of Wire Transfer

Request for Establishment/Modification of Account

- **Process (cont.)**

- **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 Appropriation 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)

Request for Establishment/Modification of Account

- **Process (cont.)**

- **Upon establishment of account by DOA, appropriation amounts are loaded and released in the AS400 FMS**
- **Department/agency can begin expending funds according to its approved budget/financial plan upon availability of funds in the AS400 FMS**

Request for Establishment/Modification of Account

- **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 (BBMR-F-6)
 - **Department/agency receives amendment(s) to increase or decrease funding**
 - Accompanied with an Appropriation/Allotment Modification form
 - **Grant period modification (i.e. change in obligation end date)**

Request for Establishment/Modification of Account

- **When to use request for EOA/MOA (Form ACC-EOA001) (cont.):**
 - **To add/delete object class/category**
 - **Local/Federal Participation Ratio Modification**
 - **Catalog Number Change – Federal**
 - **Grant Number Change – Federal**
 - **Appropriation Period Modification - Local**

Request for Establishment/Modification of Account

- **Fund Types**

- **General Fund**
- **Special Revenue Fund**
- **Federal Fund (100% and Matching)**

Request for Establishment/Modification of Account

•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**
- **Other**

Request for Establishment/Modification of Account

- **Process (cont.)**

- **Forms can be found on BBMR's
Email (Website) Link**

- <http://bbmr.guam.gov>

Request for Establishment/Modification of Account

Form [ACC-EOA001]: Instructions for completing the EOA/MOA is available to assist the depts./ agencies

Account Establishment

General:

The Appropriation Account Number Structure of Guam - BACIS consists of eighteen (18) characters comprising 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 - BACIS. 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 Deputy Financial Manager, Division of Accounts. The Deputy 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.

Account Title - Enter the type of account to be established.

Box 2

Purpose - Check the box applicable to the request.

Box 3

Appropriation Type - Check the box applicable to the request.

Box 4

Object Class Required - Check the box applicable to the request.

Box 5

Start / Expiration Date - Indicate the start and end dates of the account. Obligation end date is usually the same as the expiration date. While the Expenditure End date is ninety (90) days after the Expiration Date.

The following is applicable to Federal Grants only:

- * Authority/Grant Number
- * Catalog Number
- * Federal Share Percentage
- * Local Share Percentage
- * Local Match Account Number

Appropriation Account Number - Enter the number, which is assigned by DQA upon review/approval of the request.

Job Order Assigned - Enter the appropriate object class code.

Total Funds - Enter the amount relative to the type of fund; local or federal; ensure cumulative federal funding matches FGIA (Federal Grant to Aid) cumulative amount.

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 representative who is authorized to approve an Establishment of Account or Modification of Account must enter their name, sign and date.

Box 7

Reserved for Division of Accounts - Federal Branch.

After the completion of this form, the requesting department/agency must route it to the Bureau of Budget and Management Research (BBMR) for the Directors approval.

BBMR will then route the form to Dept. of Administration, Division of Accounts for approval from the Deputy 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 AS400 BACIS System.

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

Attachments

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

Request for Establishment/Modification of Account

Example: EOA Request Form (ACC-EOA- 001)

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 [specify]: _____	
APPROPRIATION TYPE:			
<input type="checkbox"/> Local Operation [A]		<input type="checkbox"/> Federal 101 [E]	
<input type="checkbox"/> Federal Local Match [B]		<input type="checkbox"/> Subgrants [J]	
<input type="checkbox"/> Local Continuing [C]		<input type="checkbox"/> Reimbursable Appropriations [X]	
<input type="checkbox"/> Local CIP [D]		<input type="checkbox"/> Federal CIP [F]	
		<input type="checkbox"/> Federal Match Continuing [G]	
		<input type="checkbox"/> Work Request [Z]	
		<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 Capital 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		APPROVED BY	APPROVED BY
DATE		DATE	DATE
DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY			
DRAW TYPE	DRAW ACCT	SUB-ACCT	REPORTING REQ
REVENUE ACCOUNT		REVIEWED BY	
		DATE	

Form ACC-EOA001
Revised 09/2012

* APPLICABLE ONLY TO FEDERAL ACCOUNTS

Request for Establishment/Modification of Account

Example: Budget Allotment Schedule – Two Page Form

Department / Division:				FY 2013 BUDGET ALLOTMENT SCHEDULE 1/				Sign Requestor:		Date:		
Program Title: SUMMARY								Dept. Head:		Date:		
Public Law/Section:								Sign Approver:		Date:		
AS400 Account Number:								BBMR Director: John A. Rios		Date:		
								Sign Loader:		Date:		
								Analyst:				
Appropriation		Reserve	Release									
111	Regular Salaries	\$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	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	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
220	Travel	\$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	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	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	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	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	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	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
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:
1/: Not to be used for P.L. 31-233 appropriations. Use new FY 2013 Allotment Schedule specifically for such appropriations. Consult respective BBMR Analyst if clarification is required.

The background features two large, flowing yellow swooshes that frame the central text. The top swoosh starts from the left and curves towards the right, while the bottom swoosh starts from the left and curves towards the right, creating a sense of movement and elegance.

APPROPRIATION/ ALLOTMENT MODIFICATION

Presented By: Angela Flores

Appropriation/Allotment Modification

- **Entails the adjustments in funding and allotment affecting AS400 FMS appropriation accounts based on:**
 - **Local laws or regulations**
 - **Local policies**
 - **Federal award notices or modifications**
 - **Reprogramming of appropriations to meet program goals/objectives**
 - **Reconciliation due to incorrect loading or system/program glitches**

Appropriation/Allotment Modification

- **Initiated by Department/Agency head through the program/fiscal support staff**
- **Performed during the authorized budget/ project period**
 - **Fiduciary responsibility**
 - **Change in objectives/priorities**
 - **Account maintenance**
 - **Account reconciliation**

Appropriation/Allotment Modification

- **Entails the transfer of funds from specific accounts in order to meet cost objectives**
 - Allowable based on conditions stipulated in the fund authorization
 - Availability of funds
- **Impacts department/agency budget**
 - A budget projection may be requested to support requests for transfer of funds
 - Predicated on appropriation reconciliation update (i.e. continuing accounts)

Appropriation/Allotment Modification

- **AS400 FMS Object Class/Categories:**

- **111** – Salaries
- **112** – Overtime
- **113** – Fringe Benefits
- **220** – Travel Expense
- **230** – Contractual Expense
- **240** – Supplies
- **250** – Equipment
- **270** – Workers Compensation
- **271** – Drug Testing
- **280** – Work Requests/
Sub-Grants
- **290** – Miscellaneous Expense
- **361** – Power Expense
- **362** – Water Expense
- **363** – Telephone Expense
- **450** – Capital Outlay
- **701** – Indirect Cost

Appropriation/Allotment Modification

- **Modification Requirements:**
 - **Department and Section**
 - **Type of Modification**
 - Appropriation + Allotment/Allotment Only
 - **Account Number + Object Category**
 - **Quarter/Month being modified**
 - **Current Appropriation Level**
 - **Requested Modification**
 - **Revised Appropriation/Allotment Level**
- ❖ **WHEN MOVING FUNDS, THE MONTH MUST BE INDICATED IN REGARDS TO ADDING AND SUBTRACTING THE ALLOTMENT OF FUNDS**

Appropriation/Allotment Modification

[illegible]

Appropriation/Allotment Modification

SAMPLE

Run Date . : 4/18/13
Run Time . : 15:29:26

STATEMENT OF APPROPRIATIONS, ALLOTMENT, OUTSTANDING ENCUMBRANCE AND EXPENDITURES

Page . : 1
Program : PRTAPPN

User ID . . . :
To date . . . : 4/2013
Account . . . : 5215A13
Dept/Division :

Exclude Object Codes:

Account #	Account Name	YTD Allotment	YTD Expenditures	Q/S Encumbrance	Available Funds	Unallotted Balance	
5215A130400VP206290	PEALS FUND VACANCY COST POOL						
Appropriation breakdown is based on an approved budget plan.							less Reserve amount (previously determined)
VP206 PROGRAM TOTALS	Count:	1					less Remaining fixed costs unencumbered to date
00 DIVISION TOTALS	Count:	1					less Other planned cost requirements
04 DEPARTMENT TOTALS	Count:	1					equals Funds Available for current unforeseen requirements]
5215A130600GA233271 DRUG FREE WORKPLACE - PEALS							
GA233 PROGRAM TOTALS	Count:	1					
00 DIVISION TOTALS	Count:	1					
06 DEPARTMENT TOTALS	Count:	1					
5215A131003GA215111 PEALS BOARD							
91,384.00		44,814.00	28,162.32		16,651.68	46,570.00	For each, follow steps above to determine Funds Available
5215A131003GA215113 PEALS BOARD					9,351.43	21,136.00	Balance. If deficits are
41,476.00		20,340.00	10,988.57			4,775.00	projected, then available fund
5215A131003GA215220 PEALS BOARD						64,257.73	should be transferred to
4,775.00							address deficits. Any remain-
5215A131003GA215230 PEALS BOARD							ing balance may be transferred
135,007.00		112,056.00	23,142.63	24,655.64	1,958.37	22,951.00	to meet current unforeseen
5215A131003GA215233 PEALS BOARD							requirements. Such "transfers"
18,000.00		18,000.00		16,041.63	906.01	1,450.00	are done via Modification of
5215A131003GA215240 PEALS BOARD							accounts.
4,000.00		2,550.00	660.00	983.99		2,400.00	
5215A131003GA215250 PEALS BOARD							
2,400.00						34.00	
5215A131003GA215271 PEALS BOARD							
40.00		34.00					
5215A131003GA215290 PEALS BOARD							
2,800.00		2,380.00	640.02	309.98	1,430.00	420.00	
5215A131003GA215361 PEALS BOARD							
4,500.00		3,825.00			3,825.00	675.00	
5215A131003GA215363 PEALS BOARD							
2,900.00		2,465.00	1,001.28	357.63	1,106.09	435.00	
GA215 PROGRAM TOTALS	Count:	11					
307,282.00		206,464.00	64,594.82	42,348.87	99,520.31	100,818.00	
03 DIVISION TOTALS	Count:	11					
307,282.00		206,464.00	64,594.82	42,348.87	99,520.31	100,818.00	

Appropriation/Allotment Modification

Run Date : 5/20/13 STATEMENT OF APPROPRIATIONS, ALLOTMENT, OUTSTANDING ENCUMBRANCE AND EXPENDITURES Page : 1
Run Time : 11:22:28 Program: PRTAPPN

User ID :
To date : 5/20/13
Account : 5215A13
Dept/Division :
Exclude Object Codes:

Account Number	Account Name	YTD Allotment	YTD Expenditures	O/S Encumbrance	Available Funds	Unallotted Balance
Tot Appropriation						
5215A130400VP206220	PEALS FUND VACANCY COST POOL					

VP206 PROGRAM TOTAL	Count:	1				

00 DIVISION TOTALS	Count:	1				

04 DEPARTMENT TOTALS	Count:	1				

5215A130600GA233271	DRUG FREE WORKPLACE - PEALS					

GA233 PROGRAM TOTAL	Count:	1				

00 DIVISION TOTALS	Count:	1				

06 DEPARTMENT TOTALS	Count:	1				

5215A131003GA215111	PEALS BOARD					
91,384.00			32,907.92		17,881.08	40,595.00
5215A131003GA215113	PEALS BOARD					
41,476.00			12,891.09		10,160.91	18,424.00
5215A131003GA215220	PEALS BOARD					
4,775.00						4,775.00
5215A131003GA215230	PEALS BOARD					
135,007.00			23,142.63	25,455.64	63,457.73	22,951.00
5215A131003GA215233	PEALS BOARD					
18,000.00				16,041.63	1,958.37	
5215A131003GA215240	PEALS BOARD					
4,000.00			2,550.00			
5215A131003GA215250	PEALS BOARD		660.00	983.99	906.01	1,450.00
2,400.00					1,049.00	1,351.00
5215A131003GA215271	PEALS BOARD					
40.00					34.00	6.00
5215A131003GA215290	PEALS BOARD					
2,800.00			816.27	283.73	1,280.00	420.00
5215A131003GA215361	PEALS BOARD					
4,500.00					3,825.00	675.00
5215A131003GA215363	PEALS BOARD					
2,900.00			1,161.39	357.63	945.98	435.00

GA215 PROGRAM TOTALS	Count:	11				
307,282.00	216,200.00		71,579.30	43,122.62	101,498.08	91,082.00

03 DIVISION TOTALS	Count:	11				
307,282.00	216,200.00		71,579.30	43,122.62	101,498.08	91,082.00

Appropriation/Allotment Modification

5/20/13 Appropriation Accounts WKAPPN
 Current Period 11:21:22
 Position to Account 5215A13

Type option, press Enter.

5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Disp FAS 14=Inv Issues 15=Payroll

Qrt	Account No	Account name	YTD	Lot	(Expnd + Encumb)	=	Object Description	Fund Avail
	Total	Approp						
—	5215A130400	VF206290	PEALS FUND VACANCY COST POOL				MSCELLANEOUS	
—	5215A130600	GA233271	DRUG FREE WORKPLACE - PEALS				DRUG TESTING CHARGES	
—	5215A131003	GA215111	PEALS BOARD				REGULAR SALARY	
	91,384.00		50,789.00		32,907.92			17,881.08
—	5215A131003	GA215113	PEALS BOARD				FRNCE	
	41,476.00		23,052.00		12,891.09			10,160.91
—	5215A131003	GA215220	PEALS BOARD				TRAVEL	
	4,775.00							

F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt list F23=More opts

07/20/15 **ropriation Accounts** **VRKAPPN**
 Current Period **11:21:22**
 Position to Account 5215A13

Type option, press Enter.

5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Disp FAS 14=Inv issues 15=Payroll

Qrt	Account No	Account name	Object Description	Fund Avail
	Total	Approp	YID Allot - (Expend + Encumb) =	
—	5215A131003G215230	PEALS BOARD	CONTRACT	
	135,007.00	112,056.00	48,598.27	63,457.73
—	5215A131003G215233	PEALS BOARD	BLDG RENT	
	18,000.00	18,000.00	16,041.63	1,958.37
—	5215A131003G215240	PEALS BOARD	SUPPLIES	
	4,000.00	2,550.00	1,643.99	906.01
—	5215A131003G215250	PEALS BOARD	EQUIPMENT	
	2,400.00	1,049.00		1,049.00
—	5215A131003G215271	PEALS BOARD	DRUG TESTING CHARGES	
	40.00	34.00		34.00

F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt list F23=More opts

Appropriation/Allotment Modification

5/20/13 Appropriation Accounts WKAPPN
Current Period 11:33:59
Position to Account 5215A13

Type option, press Enter.

5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrance
11=Acct Total 12=Work Reqs 13=Dis FAS 14=Inv Issues 15=Payroll

Qpt	Account No	Account name	Chief Description	Fund Avail
	Total	YTD	(Expend + Encum) =	
—	5215AI31003G215290	PEALS BOARD	MISCELLANEOUS	
	2,800.00	2,380.00	1,100.00	1,280.00
—	5215AI31003G215361	PEALS BOARD	POWER UTILITY	
	4,500.00	3,825.00		3,825.00
—	5215AI31003G215363	PEALS BOARD	TELEPHONE	
	2,900.00	2,465.00	1,519.02	945.98

F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt list F23=More opts
You have reached the bottom of the list. WKAPPN

5/20/13 Appropriation Accounts WKAPPN
Current Period 18:11:46
Position to Account 5215A13

FY 2013

Appropriation account number : 5215A13
Obligation end date. :

Original Appropriation :	307,282.00
Budget Adjustments :	
Total Appropriation :	307,282.00

	<u>Current Period</u>	<u>Year To Date</u>
Allotments	8,687.00	216,200.00
Expenditures	10,652.54	71,579.30
Outstanding Encumbrances . . .		43,122.62

Funds Available	:	101,498.08
Unallotted Balance	:	91,082.00
Funds in Reserve	:	51,142.00

Appropriation/Allotment Modification

Report : PRTALOT
Run date: 5/20/13

Bureau of Budget and Management
Allotment by Object
FY2013

Page no : 1
Run time: 11:22:33

Account no.: 5215A131003GA215 PEALS BOARD

	Total Appropriation	October April	November May	December June	January July	February August	March September	Total Allotment Total Reserve
111	91384.00	5975.00 5975.00	5975.00 5975.00	8964.00 8964.00	5975.00 5975.00	5975.00 5975.00	5975.00 5973.00	77676.00 13708.00
113	41476.00	2712.00 2712.00	2712.00 2712.00	4068.00 4068.00	2712.00 2712.00	2712.00 2712.00	2712.00 2711.00	35255.00 6221.00
220	4775.00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	.00 4775.00
230	135007.00	112056.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	112056.00 22951.00
233	18000.00	18000.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	18000.00 .00
240	4000.00	850.00 850.00	.00 .00	.00 .00	850.00 850.00	.00 .00	.00 .00	3400.00 600.00
250	2400.00	.00 1049.00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	1049.00 1351.00
271	40.00	34.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	34.00 6.00
290	2800.00	2380.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	2380.00 420.00
361	4500.00	3825.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	3825.00 675.00
363	2900.00	2465.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	.00 .00	2465.00 435.00
Totals								
	307,282.00	148,297.00 10,586.00	8,687.00 8,687.00	13,032.00 13,032.00	9,537.00 9,537.00	8,687.00 8,687.00	8,687.00 8,684.00	256,140.00 51,142.00

Appropriation/Allotment Modification

Page 2 Display Budget Executive Record 111 DSPBXA
 5/20/13 FY 2013 13:28:40
 Original appn.: 91384.00
 Adjustments...:
 Transfers...:
B TOTAL APPN → 91384.00 **A**

(01) October :	5975.00
(02) November :	5975.00
(03) December :	8964.00
(04) January :	5975.00
(05) February :	5975.00
(06) March :	5975.00
(07) April :	5975.00
(08) May :	5975.00
(09) June :	8964.00
(10) July :	5975.00
(11) August :	5975.00
(12) September :	5973.00
Total Allotment	77676.00
Reserve	13708.00
Unreleased	

Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd More ...

Page 2 Display Budget Executive Record 113 DSPBXA
 5/20/13 FY 2013 13:28:56
 Original appn.: 41476.00
 Adjustments...:
 Transfers...:
B TOTAL APPN → 41476.00 **A**

(01) October :	2712.00
(02) November :	2712.00
(03) December :	4068.00
(04) January :	2712.00
(05) February :	2712.00
(06) March :	2712.00
(07) April :	2712.00
(08) May :	2712.00
(09) June :	4068.00
(10) July :	2712.00
(11) August :	2712.00
(12) September :	2711.00
Total Allotment	35255.00
Reserve	6221.00
Unreleased	

Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd More ...

Appropriation/Allotment Modification

Page 2
5/20/13
Original appn.:
Adjustments...:
Transfers...:
Display Budget Executive Record **230** DSPBXA
FY 2013
11: 27: 21
135007.00
TOTAL APPN → 135007.00 **A**
B → (01) October : 112056.00
(02) November :
(03) December :
(04) January :
(05) February :
(06) March :
(07) April :
(08) May :
(09) June :
(10) July :
(11) August :
(12) September :
Total Allotment 112056.00
Reserve 22951.00
Unreleased
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Red More ...

Page 2
5/20/13
Original appn.:
Adjustments...:
Transfers...:
Display Budget Executive Record **240** DSPBXA
FY 2013
11: 27: 41
4000.00
TOTAL APPN → 4000.00 **A**
B → (01) October : 850.00
(02) November :
(03) December :
(04) January : 850.00
(05) February :
(06) March :
(07) April : 850.00
(08) May :
(09) June :
(10) July : 850.00
(11) August :
(12) September :
Total Allotment 3400.00
Reserve 600.00
Unreleased
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Red More ...

Appropriation/Allotment Modification

Request No.: BR-13-01	BBMR - F12			
Date Prepared: 20-May-13				
REQUEST FOR APPROPRIATION / ALLOTMENT MODIFICATION				
Example: Offset/Release Reserve				
DEPARTMENT:	<u>Board of Registration for PEALS</u>			
Division / Section:	<u>Administration</u>			
TYPE:	APPROPRIATION & ALLOTMENT <input checked="" type="checkbox"/> [X] ALLOTMENT ONLY <input type="checkbox"/> []			
Description of Action:	To increase Reserve under 230 Contractual by \$200; and to decrease Reserve under 240 by \$200 to purchase regular operational supplies and materials for the remainder of FY2013. No change in bottom-line Reserve.			
AS 400 Account Number	Qtr. / Mo.	CURRENT Approp. / Allot. Level(s):	Requested Modification(s): [+ or -]	REVISED Approp. / Allot. Level(s):
APPROPRIATIONS				
----		\$0.00	\$0.00	\$0.00
----		\$0.00	\$0.00	\$0.00
----		\$0.00	\$0.00	\$0.00
----		\$0.00	\$0.00	\$0.00
----		\$0.00	\$0.00	\$0.00
----		\$0.00	\$0.00	\$0.00
----		\$0.00	\$0.00	\$0.00
----		\$0.00	\$0.00	\$0.00
----		\$0.00	\$0.00	\$0.00
Net			\$0.00	
Allotments				
		B		
5215A131003GA215-230	1st/Oct	\$112,056.00	(\$200.00)	\$111,856.00
5215A131003GA215-230	Reserve	\$22,951.00	\$200.00	\$23,151.00
5215A131003GA215-240	Reserve	\$600.00	(\$200.00)	\$400.00
5215A131003GA215-240	May	\$0.00	\$200.00	\$200.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
Net			\$0.00	
AUTHORIZED SIGNATURES:				
Requested By:	Department / Agency Head		Date	
Approved / Disapproved By:	John A. Pios, Director BBMR BBMR Representative		Date	
Account Modified By:	BBMR Analyst		Date	

* TOA: Type of Appropriation (Alpha); Act.: Activity (000 only); Acct. Code: Account Code (Object Classes)

Appropriation/Allotment Modification

Request No.: <u>BR-13-01</u>	BBMR - P12			
Date Prepared: <u>20-May-13</u>				
REQUEST FOR APPROPRIATION / ALLOTMENT MODIFICATION				
Example: Advance Allotment				
DEPARTMENT: <u>Board of Registration for PEALS</u>				
Division / Section: <u>Administration</u>				
TYPE: <input checked="" type="checkbox"/> APPROPRIATION & ALLOTMENT <input type="checkbox"/> ALLOTMENT ONLY				
Description of Action: <u>To advance \$100 under 240 Supplies & Materials July allotment to the month of May to meet increased operational requirements for supplies.</u>				
AS 400 Account Number	Qtr. / Mo.	CURRENT Approp. / Allot. Level(s):	Requested Modification(s): [+ or -]	REVISED Approp. / Allot. Level(s):
APPROPRIATIONS				
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	Net		\$0.00	
Allotments				
		B		
5215A131003GA215-240	4th/July	\$850.00	(\$100.00)	\$750.00
5215A131003GA215-240	May	\$0.00	\$100.00	\$100.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
	Net		\$0.00	
AUTHORIZED SIGNATURES:				
Requested By: _____		Date: _____		
Department / Agency Head				
Approved / Disapproved By: <u>John A Rios, Director BBMR</u>		Date: _____		
BBMR Representative				
Account Modified By: _____		Date: _____		
BBMR Analyst				

* TOA: Type of Appropriation (Alpha); Act: Activity (000 only); Acct. Code: Account Code (Object Classes)

Appropriation/Allotment Modification

Request No.:	BB-13-01	BBMR - FT		
Date Prepared:	20-May-13			
REQUEST FOR APPROPRIATION / ALLOTMENT MODIFICATION				
Example: Appropriation Transfer				
DEPARTMENT:	<u>Board of Registration for PEALS</u>			
Division / Section:	<u>Administration</u>			
TYPE:	APPROPRIATION & ALLOTMENT [X]	ALLOTMENT ONLY []		
Description of Action:	<u>To transfer \$7,000 from 111 Salaries to 113 Fringe Benefits to cover projected shortfall for FY2013 due to medical/dental rate increases, change in enrollment status, and associated costs in the payment of unused annual leave for retiree.</u>			
AS 400 Account Number	Qtr. / Mo.	CURRENT Approp. / Allot. Level(s):	Requested Modification(s): [+ or -]	REVISED Approp. / Allot. Level(s):
APPROPRIATIONS				
A				
5215A131003GA215-111	----	\$91,384.00	(\$7,000.00)	\$84,384.00
5215A131003GA215-113	----	\$41,476.00	\$7,000.00	\$48,476.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	----	\$0.00	\$0.00	\$0.00
	Net		\$0.00	
Allotments				
B				
5215A131003GA215-111	4th/Sep	\$5,973.00	(\$5,973.00)	\$0.00
5215A131003GA215-111	4th/Aug	\$5,975.00	(\$27.00)	\$5,948.00
5215A131003GA215-111	Reserve	\$13,708.00	(\$1,000.00)	\$12,708.00
5215A131003GA215-113	4th/Sep	\$2,711.00	\$7,000.00	\$9,711.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00
	Net		\$0.00	
AUTHORIZED SIGNATURES:				
Requested By:	<u>Department / Agency Head</u>		<u>Date</u>	
Approved / Disapproved By:	<u>John A Rios, Director BBMR</u> BBMR Representative		<u>Date</u>	
Account Modified By:	<u>BBMR Analyst</u>		<u>Date</u>	

Appropriation/Allotment Modification

FY 2013
PROJECTION ANALYSIS
SPECIAL FUND (PEALS FUND - 215)

Before

Department: Board of Registration for PEALS
Division: Administration
Account No.: 5215A131003GA215

A	B	C	D	E	F	G	H	I	J	K	L	M
Account Code	Budget Act(s) Appropriations USDOT, NHTSA	Reserve	FY 2013 Allotments (B - C)	Year to Date Exp. / Encumb. As Of: 5/20/2013	INFORMATION ONLY		LABOR COST PPE: 5/4/2013	LABOR COST PPE: 4/20/2013	Avg. PP Requirement [(F + G) / 2]	Remaining PP Personnel Requirement (Remain. PP x J)	Other Requirements	Projected Lapse / (Shortfall) (D - {E + G + L})
					CURRENT Staffing Pattern PP Requirement	Remaining PP Personnel Requirement (Remain. PP x F)						
111 Salary	91,384	13,708	77,676	32,908	0	0	3,415	3,415	3,415	38,189	2,500	6,069
112 OT	0	0	0	0	0	0	0	0	0	0	0	0
113 Benefits	41,476	6,221	35,255	12,891	0	0	2,551	2,551	2,551	27,043	1,000	(5,679)
TOTAL PerSvs	132,860	19,929	112,931	45,799	0	0	5,966	5,966	5,966	63,242	3,500	390
220 Travel	4,775	4,775	0	0							0	0
230 Contract	135,007	22,951	112,056	48,598							63,208	250
233 Rent	18,000	0	18,000	18,042							1,958	0
240 Supplies	4,000	600	3,400	1,644							1,908	(150)
250 Equip.	2,400	1,351	1,049	0							1,049	0
270 Workers Comp	0	0	0	0							0	0
271 Drug Testing	40	6	34	0							34	0
280 Sub.Rec.	0	0	0	0							0	0
290 Misc.	2,800	420	2,380	1,100							1,280	0
361 Power	4,500	675	3,825	0							3,825	0
362 Water	0	0	0	0							0	0
363 Tele.	2,900	435	2,465	1,519							946	0
450 Cap. Out.	0	0	0	0							0	0
TOTAL Opers	174,422	31,213	143,209	68,903	0	0	5,966	5,966	5,966	63,242	74,208	100
TOTALS	307,282	51,142	256,140	114,702	0	0	5,966	5,966	5,966	63,242	77,706	490
15% Reserve	46,092.30											
Over/Under	5,049.70											

Footnotes / Notes:

Appropriation/Allotment Modification

FY 2013
PROJECTION ANALYSIS
SPECIAL FUND (PEALS FUND - 215)

After

Department: Board of Registration for PEALS
Division: Administration
Account No.: 5215A131003GA215

A	B	C	D	E	F		G	H	I	J	K	L	M
Account Code	Budget Act(s) Appropriations	Reserve	FY 2013 Allotments (B - C)	Year to Date Exp. / Encumb. As Of: 5/20/2013	INFORMATION ONLY		LABOR COST PPE: 5/4/2013	LABOR COST PPE: 4/20/2013	Avg. PP Requirement [(F + G) / 2]	Remaining PP Personnel Requirement (Remain. PP x J)	Other Requirements	Projected Lapse / (Shortfall) [D - (E + G + L)]	
	CURRENT Staffing Pattern PP Requirement				Remaining PP Personnel Requirement (Remain. PP x F)								
	USDOT, NHTSA												
111 Salary	84,384	12,708	71,676	32,908	0	0	3,415	3,415	3,415	36,199	2,500	69	
112 OT	0	0	0	0	0	0	0	0	0	0	0	0	
113 Benefits	48,476	6,221	42,255	12,891	0	0	2,551	2,551	2,551	27,043	1,000	1,321	
TOTAL PerSvs	132,860	18,929	113,931	45,799	0	0	5,966	5,966	5,966	63,242	3,500	1,390	
220 Travel	4,775	4,775	0	0							0	0	
230 Contract	135,007	23,151	111,856	48,598							63,208	50	
233 Rent	18,000	0	18,000	16,042							1,958	0	
240 Supplies	4,000	400	3,600	1,644							1,906	50	
250 Equip.	2,400	1,351	1,049	0							1,049	0	
270 Workers Comp	0	0	0	0							0	0	
271 Drug Testing	40	6	34	0							34	0	
280 Sub.Rec.	0	0	0	0							0	0	
290 Misc.	2,800	420	2,380	1,100							1,280	0	
361 Power	4,500	675	3,825	0							3,825	0	
362 Water	0	0	0	0							0	0	
363 Tele.	2,900	435	2,465	1,519							946	0	
450 Cap. Out.	0	0	0	0							0	0	
TOTAL Opera	174,422	31,213	143,209	68,903							74,206	100	
TOTALS	307,282	50,142	257,140	114,702	0	0	5,966	5,966	5,966	63,242	77,706	1,490	
15% Reserve	46,082.30												
Over/Under	4,049.70												

Footnotes / Notes:

REQUEST FOR PERSONNEL ACTION (GG-1)

Presented By: Dymphna Rivera

Request for Personnel Action (GG-1)

- **Purpose**

- **Form used for the following purposes:**

- Recruitments; Promotions; Transfers; Resignations; Terminations; Separations; Unclassified; Temporary; Part-Time; Limited Term; Detail Appointments; and Service/Age Retirement Actions; etc.

- **Review Process**

- **Ensure funding is available for all personnel actions requested**
 - **Ensure action is in compliance with all mandates, regulations, and policies**

Request for Personnel Action (GG-1)

- **Guidance for Review**
 - **Current General Appropriations Act and other public laws, Federal grant award regulations**
 - **Approved Local, Federal, and Federal Matching Staffing Patterns**
 - **Executive Order 2012-01 and other Executive Orders, Policies, Rules and Laws**
 - **Government of Guam Personnel Rules and Regulations**

❖ **BBMR-PA-1 Form (Checklist) must be completed and attached to GG1 Form**

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Request for Personnel Action (GG-1)

BUREAU OF BUDGET AND MANAGEMENT RESEARCH REQUEST FOR PERSONNEL ACTION (GG-1) CHECKLIST			
Requesting Dept./Agency: _____ Current Department Personnel Level: _____ Date Received by BMMR: _____ Position Title: _____ Account No. to be charged: _____	Division/Program: _____ Current Program Personnel Level: _____ Date Reviewed: _____ Position Number: _____		

	Department	Yes	No	BBMR	Yes	No
1. Is the vacant position budgeted and consistent with current budget law?		_____	_____		_____	_____
2. Will filling this position result in exceeding the department's authorized budget level?		_____	_____		_____	_____
3. Is this position specifically identified in the Department's Budget Document this fiscal year?		_____	_____		_____	_____
4. Does this position provide for the reclassification of existing personnel?		_____	_____		_____	_____
5. Is the filling of this vacancy essential to the health and safety of the general public?		_____	_____		_____	_____
6. Is the filling of this vacancy vital to the achievement of departmental goals and objectives?		_____	_____		_____	_____
7. If the answer is "Yes" to items 3 and 4, is the requesting Department/agency's justification demonstrating this need attached?		_____	_____		_____	_____
8. How many similar positions exist in this organization?		_____	_____		_____	_____
9. Can the responsibilities of this position be absorbed by other positions in the organization?		_____	_____		_____	_____
10. How long has this position been vacant?	Date:	_____				
11. Is the position an established position by the Civil Service Commission?		_____	_____		_____	_____
12. If request is for promotion <u>above two-step minimum</u> requirement, is detailed justification attached?		_____	_____		_____	_____
13. Is the pay range / step & salary indicated consistent with Civil Service Commission's Classification & Compensation Plan & Pay Schedule?		_____	_____		_____	_____
14. Is this an above-step recruitment request?		_____	_____		_____	_____
15. If answer in item 14 is "Yes," is documentation of Civil Service Commission's approval attached?		_____	_____		_____	_____
16. Was the GG-1 request properly certified by the department's/agency's officially designated Certifying Officer?		_____	_____		_____	_____
Responses to the following questions are necessary for vacant positions partially or totally funded by Federal monies (in addition to questions above):						
1. Is there documentation showing the level of Federal commitment to this position?		_____	_____		_____	_____
2. Did the department/agency attach a copy of the grant award against which payroll costs are chargeable?		_____	_____		_____	_____
3. Is the vacant position reflected in the department's /agency's <u>approved</u> application for Federal funds?		_____	_____		_____	_____

DEPARTMENT:

Prepared By: _____ Approved By (Dept. Head): _____	Date: _____ Date: _____
---	----------------------------

BBMR ACTION:

Analyst Recommendation:	<input type="checkbox"/>	Approval	
	<input type="checkbox"/>	Disapproval	
		_____	(Date)

COMMENTS:

Request for Personnel Action (GG-1)

• Required information on GG-1 Form:

1. **Name**
 - If applicable (i.e. recruitments)
2. **DOB**
 - Applicable to named GG-1s only
3. **Payroll Number**
 - Usually Social Security Number
4. **Date of Request**
5. **Request Number**
6. **Effective Dates**
 - i.e. “ASAP” or other as applicable
7. **Nature of Action**
 - i.e. Recruitments; Promotions; Terminations
8. **Position Title**
9. **Pay Grade and Step**
10. **Department/Agency**
11. **Division**
12. **Section**
13. **Position Number**
14. **Remarks**
15. **Requested By**
16. **Additional Info.**
17. **Approved By Appointing Authority**
18. **Approved By Releasing Dept. Head**
 - For transfers only
19. **Clearances**
20. **Separation Data**
21. **Remarks**

Request for Personnel Action (GG-1)

- **Remarks Category (Item #14)**
 - **Certification of funding by designated Certifying Officer or alternate**
 - **Account Number(s) to be charged**
 - **Estimated cost impact**
 - e.g. lump sum payment of annual and/or sick leave
 - **Public law references**

Request for Personnel Action (GG-1)

- **Remarks Category (Item #14) Requirements (cont.):**
 - **If Personnel Action is Federally funded, the GG-1 should note “Subject to the Availability of Federal Funds”**
 - **Due to current salary increment freeze, the following should be cited:**
 - *“The Salary of _____ shall be used as the Appropriate compensation relative to this Action. This pay setting is a result of the Executive Order 2011-14 and Reorganization Advisory No. 7, which put into effect a freeze on all Salary increment effective 10-10-11. The incumbent received a non-compensable salary increment on _____. This non-compensable increment is not to be used for compensation determination.”*

Request for Personnel Action (GG-1)

- **Limited Term Appointments:**
 - Determine eligibility of applicant through an “Applicant Profile” by DOA Human Resources (HR) Division should be attached
 - Only appropriate if DOA determines that there is NO current “*Open-Active*” list

Request for Personnel Action GG-1

- **Temporary Appointments**
 - **When an “Open-Active” List exists, a Temporary Appointment may be requested**
- **Resignations/Terminations**
 - **Copy of the resignation letter signed and dated by the affected employee should be provided**

Request for Personnel Action GG-1

- **Separation (Death) or Change of Name (Marriage/Other)**
 - Certified copy of certificate attached
- **Promotions**
 - Initial Recruitment GG1 must be attached with a certification from DOA that indicates the selection from the listing of certified eligibles
- **Pay Grade Reassignment**
- **Pay Grade Reclassification**

Request for Personnel Action GG-1

- **Detail Appointments:**

- **Prior to detail assignments, a Request for Detail Appointment Pre-Approval Form [BBMR-F-16] must be approved by BBMR Director**
- **Effective date of Detail Appointment should be no earlier than the date of BBMR's pre-approval**
 - Supported with the requesting department(s) head's detail assignment letter
- **Shall not exceed a period of 90 days**
 - An exemption may be requested by DOA for an additional 90 day extension

Request for Personnel Action GG-1

- **Detail Appointments (Example)**

- **A. 4/23/13 (Detail Appointment)**
- **B. 7/21/13 (Termination of Detail Appointment)**
 - Both the “FROM” and “TO” columns should be filled out to reflect the Current Salary on both columns plus the annual differential as a result of the Detail appointment

<u>FROM</u>	<u>TO</u>
Data Control Clerk I	Data Control Clerk I
A. E-17; \$31,787 per annum	A. E-17; \$31,787 per annum
B. E-17; \$31,787 per annum	Plus: \$2,581 per annum
Plus: \$2,581 per annum	B. E-17; \$31,787 per annum

- On Item 14. Remarks – An example of the following should be noted:
 - *Compensation while being detailed as a Statistician I pursuant to DOA Rules, Chapter 6, Section 6008 , DOA, Gov’t of Guam Rules and Regulations. This pay is equivalent to Pay Grade/Step I-12, \$34,368 per annum. This detail shall not exceed 90 Calendar days from the effective date of Appointment.*

[BBMR-F-16]
Form

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Request for Personnel Action (GG-1)

- **Promised Compensation**

- **Type of “Nature of Action” used for payment of an individual who was owed compensation for a period of time absent the approved GG1**
 - Example: An employee who was detailed to an acting capacity in the absence of an approved Detail Appointment action by BBMR
- **In most cases used for payment of any compensation incurred in prior fiscal year(s)**
 - Prior year obligation payment can only be paid if there is authorization given in the current General Appropriations Act to pay Prior Year Obligations, otherwise, payment can only be compensated for the current fiscal year
 - Agency head would have to provide an updated projection analysis to determine that the estimated prior year payment would not negatively impact on its current operational budget
 - For example, in FY13 BBMR is required to also certify no negative impact

Request for Personnel Action (GG-1)

- **Supporting Documents:**
 - AS400 FMS Printout
 - Current Projection Analysis to indicate sufficient funding to support GG-1
 - Certificates –If applicable
 - Retirement Eligibility – If applicable
 - Copy of public law, DOA memo for extension of detail, profile, re-class, etc.
- ✓ **Attachment of the above mentioned documents will facilitate the review process**

WORK REQUESTS & MEMORANDUM OF UNDERSTANDING/ AGREEMENT (MOU/MOA)

Presented By: Virginia Manglona

Work Request & MOU/MOA

- **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 in two scenarios:**
 - Original Request
 - Amendment Request

Work Request & MOU/MOA

- **Process**

- **Determine if request is allowable through an attached approved Memorandum of Understanding/Agreement (MOU/MOA) or Federal Grant scope of work**
- **Request over \$5,000 must be accompanied by an MOU/MOA**
- **Work Request and MOU/MOA are signed by both the originating & accepting department heads and funds certified by the requesting department**
- **MOU/MOA must also be approved by the Attorney General and Governor**

Work Request & MOU/MOA

- **Process (cont.)**

- **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”**

Work Request & MOU/MOA

- **Process (cont.)**

- **Determine if request is covered by available funds in control account**
- **Determine the funding source for the work request**
 - 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
 - Cost breakdown is provided and consistent with total amount authorized
 - All required signatures are affixed
 - Account printout is attached

Work Request & MOU/MOA

- **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 and MOU
- AS400 FMS printout of control account and sub-accounts

- **Cases that require Work Request amendments**

- Indication of the increase/decrease in amount
- Change in completion date (i.e. extensions)
- Transfer of funding from one object category to another

Work Request & MOU/MOA

 GOVERNMENT OF GUAM DEPARTMENT OF ADMINISTRATION FINANCIAL MANAGEMENT SYSTEM		INTRA GOV'T OF GUAM WORK REQUEST	
Z ACCOUNT: _____		<input checked="" type="checkbox"/> Original Request	<input type="checkbox"/> Amendment No.: _____
FROM _____ <small>ORIGINATING DEPT.</small>		REQUEST NO. _____ <small>(9 digits only)</small>	
TO _____ <small>ACCEPTING DEPT.</small>		ACCOUNT NO. _____ <small>with Object Class (19 digits only)</small>	
AMOUNT AUTHORIZED \$ _____		VENDOR NO. _____ <small>(8 digits only)</small>	
DESIRED COMPLETION DATE _____ <small>MM/DD/YYYY</small>	OBLIGATION END DATE _____ <small>MM/DD/YYYY</small>	EXPENDITURE END DATE _____ <small>MM/DD/YYYY</small>	
WORK / SOURCE DESCRIPTION / or AMENDMENT JUSTIFICATION :			
CERTIFICATION OF FUNDS AVAILABILITY		REQUESTING OFFICIAL	
CERTIFYING OFFICER NAME / SIGNATURE _____ DATE _____		REQUESTING OFFICIAL NAME / SIGNATURE _____ DATE _____	
COST BREAKDOWN			
OBJECT CLASSIFICATION	ORIGINAL	AMENDMENT	AMOUNT
111 - SALARIES & WAGES	\$ _____	\$ _____	\$ 0.01
112 - OVERTIME	_____	_____	0.01
113 - FRINGE BENEFITS	_____	_____	0.01
220 - TRAVEL	_____	_____	0.01
230 - CONTRACTUAL SERVICES	_____	_____	0.01
240 - SUPPLIES & MATERIAL	_____	_____	0.01
250 - EQUIPMENT	_____	_____	0.01
280 - SUB-GRANTEE	_____	_____	0.01
290 - MISCELLANEOUS	_____	_____	0.01
361 - POWER	_____	_____	0.01
362 - WATER	_____	_____	0.01
363 - TELEPHONE	_____	_____	0.01
450 - CAPITAL OUTLAY	_____	_____	0.01
TOTAL	\$ _____	\$ _____	\$ 0.01
BBMR USE ONLY		ACCEPTING DEPT / AGENCY USE ONLY	
REMARKS: _____ _____		_____	
APPROVED BY _____ DATE _____		ACCEPTED BY _____ DATE _____	

Form ACC-WRQ001 (Revised 02/2012)

Work Request & MOU/MOA - Checklist

BUREAU OF BUDGET AND MANAGEMENT RESEARCH WORK REQUEST (WR) CHECKLIST																																																											
Requesting Dept./Agency: _____		Division/Program: _____																																																									
Date Received by BMMR: _____		Date Reviewed: _____																																																									
Work Request Title: _____		Accepting Dept. / Agency: _____																																																									
Account Number	Object Category	Current Funds Available (AS400)	Date of Printout																																																								
<i>Control Account No.:</i>																																																											
<i>Subsidiary ("Z") Account No.*:</i>																																																											
* Indicate for WR Amendments / Modifications only																																																											
PURPOSE / JUSTIFICATION FOR WORK REQUEST:																																																											
<div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div> <div style="border-bottom: 1px solid black; height: 15px; width: 100%;"></div>																																																											
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TRAVEL REQUEST & AUTHORIZATION (TA)

Presented By: Michael Aflague

Travel Request & Authorization (TA)

- **Purpose**

- **To facilitate travel for the conduct of important government business**

- Training/Conference/Staff development
- Accommodating patients/inmates to off-island institutions
- Travel will result in additional revenues for the government
- Relates the agency's priorities, work programs, or activities
- Travel paid by the Federal grant
- Travel is required pursuant to existing contracts, public law, rule or Federal program

Travel Request & Authorization (TA)

- **15-working day requirement**
 - TA must be submitted at least fifteen (15) working days prior to the commencement date of travel
- **Outstanding travel receivables**
 - DOA and BBMR joint memorandum dated Jan 2008 prohibits travel if individual has outstanding travel receivables

Travel Request & Authorization (TA)

- **Funding:**

- **AS400 Account Number(s):**

- Ensure account numbers are accurate, unexpired and funds are sufficient (ref. Ch. 14, 4GCA – Certifying Officers)

- **Funding Source:**

- Is the source of funding local or federal?
Note: greater restrictions apply to locally funded TA's in accordance with Executive Order 2012-01 and other governing directives (i.e., Gov. Cir. 2003-0015)

Travel Request & Authorization (TA)

- **Funding (cont.)**

- **Airfare:**

- For official government business only
- Must be at the lowest possible cost per E.O. 2012-01
- Based on (unrestricted) price quoted on travel itinerary

Travel Request & Authorization (TA)

- **Funding (cont.)**

- **Per Diem:**

- Number of official days based on travel itinerary
- Authorized based on the number of conference/training days plus 1-day prior
- Rates are based on the current Joint Travel Regulation published by the Federal Government (ref. Ch. 23, 5GCA)
- 130% of the basic per diem rate (i.e. Governor, Lt. Governor, etc.)
 - 5 GCA, Section 23104
- 125% of the basic per diem rate (i.e. Director, Dep. Director, Members of a Board or Commission, etc.)
 - 5 GCA, Section 23104

- **Ground Transportation:**

- Costs for taxi, bus, shuttle, train, etc. covered by per diem
- Car Rental – GovGuam Travel and Transportation Manual requires the Governor's explicit approval prior to commencement of travel

Travel Request & Authorization (TA)

- **Other**

- **Cabinet-level travel:**

- TA must be accompanied with an approved Memo for the Governor's signature designating a person to serve in an Acting Capacity during the Director's absence and Administrative Leave Application

- **Multiple Travelers:**

- Written justification must be provided for multiple travelers in accordance with E.O. 2012-02

- **"No Cost" Travel Authorizations**

- Requires BBMR review with all supporting documents including travel itinerary, conference/meeting agenda, schedule of events etc.

- ❖ **Affidavit to waive the government of all travel expenses related to particular travel**

Travel Request & Authorization (TA)

- **Amendments**

- **Must reference a prior approved TA**
- **All supporting documentation must be included to substantiate adjustments**

- **Reimbursement**

- **Dept/Agency submits a Memo to BBMR which includes signature block for the Bureau's approval**
 - Funds must be certified
 - Receipts incurred for lodging, meals etc. must be included (Ch. 23, 5GCA)

Travel Request & Authorization (TA)

GOVERNMENT OF GUAM DEPARTMENT OF ADMINISTRATION TRAVEL REQUEST AND AUTHORIZATION		TA No. T13-1600-036
NOTICE: See Section 1714, Chapter 17, Part 4, Volume III of the Government of Guam Manual for instructions.		
1. TO Department of Administration	2. FROM (Name of requesting organization) DEPARTMENT OF AGRICULTURE	3. DATE OF REQUEST April 18, 2013
4. (A) FULL NAME AND DATE OF BIRTH OF TRAVELER	<input checked="" type="checkbox"/> MALE <input type="checkbox"/> FEMALE	(B) VENDOR NUMBER: [] Attach Request W0098496
(C) COMPLETE ADDRESS OF TRAVELER	(D) SOCIAL SECURITY NUMBER	
The following travel is: <input checked="" type="checkbox"/> REQUESTED <input type="checkbox"/> AUTHORIZED		5. TITLE OF TRAVELER FISH AND WILDLIFE TECHNICIAN II
7. PLACES OF TRAVEL FROM: GUAM TO: HONOLULU, HI AND RETURN TO GUAM		8. CHARGE ACCOUNT NUMBER 5101E131623CE114/220
		8. APPROX. LENGTH OF TRAVEL (in days) 5 DAYS
		9. APPROX. DATE TRAVEL COMMENCES MONDAY, JUNE 3, 2013
10. (A) DESCRIBE MODES OF TRAVEL DESIRED (Air, Ship, Train, Private Automobile, etc.) AIR;		(B) TRAVEL AGENCY DESIRED TOP TRAVEL SERVICE LTD
11. IF DEPENDENTS ARE AUTHORIZED FOR TRAVEL, GIVE NAMES, AGES, AND RELATIONSHIPS OF EACH DEPENDENTS ARE NOT AUTHORIZED		
12. FULLY DESCRIBE PURPOSE OF TRAVEL (Use reverse if more space is necessary) WSFR PROGRAM - REGION 1 ADVANCED GRANTS MANAGEMENT COURSE, JUNE 3-6, 2013 HONOLULU, HI		13. ENTER NUMBER OF TR'S ISSUED NOT APPLICABLE
14. IF TRAVEL ADVANCE IS DESIRED, GIVE AMOUNT REQUESTED YES; \$1,515.00 PER DIEM		15. HOUSEHOLD EFFECTS AUTHORIZED NOT APPLICABLE
16. SIGNATURE (Name and title of requesting official) Requesting Department Head Signature		18. SIGNATURE (Name and title of authorizing official) JOHN A. RIOS, DIRECTOR MAY 13 2013
17. ESTIMATED COST OF TRAVEL (For use of Administration Department)		19. FOR CERTIFICATION OF AVAILABILITY OF FUNDS Certified Funds Available:
(A) TRANSPORTATION OF TRAVELER	\$ 2,409.76	
(B) TRANSPORTATION OF DEPENDENTS	0	
(C) PER DIEM OF TRAVELLER - \$ 303.00 x 5.0 days =	1,515.00	
(D) PER DIEM OF DEPENDENTS	0.00	
24. TRANSPORTATION OF HOUSEHOLD EFFECTS	0.00	
(F) MISC. ALLOWANCES (must itemize on line 9c on Travel Form ACC-TR8001)	0.00	
(G) SERVICE FEES	0.00	
TOTAL COST (Estimated) \$ 3,924.76		
SIGNATURE and CONTACT NUMBERS (Cost Estimator)		Certifying Officer's Signature DATE: 4/23/13
20. TO TRAVELER, You are hereby authorized to perform the above described travel in accordance with the provisions of Section 1714, Chapter 17, Part 4, Volume III to the Government of Guam Manual. Necessary tickets, transportation requests and other documents are hereto attached.		
21. I certify that I have received the material of Item 17.		
TRAVELER'S SIGNATURE AND CONTACT NUMBER		

Form ACC-TRA001 (revised 05/2012)

RECEIVED
APR 26 2013
Bureau of Budget and Management Research

Travel Request & Authorization (TA)

BUREAU OF BUDGET AND MANAGEMENT RESEARCH TRAVEL REQUEST & AUTHORIZATION (TA) CHECKLIST					
Requesting Dept./Agency: _____		Division: _____			
Date Received by BBMR: _____		TA Number: _____			
Account No. to be charged: _____		TA Amount: _____			
		<u>Department</u>		<u>BBMR</u>	
		Yes	No	Yes	No
1.	Is travel essential to the conduct of important government business?	___	___	___	___
2.	Will travel result in securing additional revenues for our island, achieve current or future cost-savings for government operations, programs, or relate to the Dept. / Agency's priority work program activities?	___	___	___	___
3.	Is travel required per existing contracts, law, or rule? If "Yes," attach documentation.	___	___	___	___
4.	Is the travel federally funded and approved by grantor agency and reflected in approved grant application? If "Yes," attach documentation.	___	___	___	___
5.	a.) Are the number of per diem days computed correctly?	___	___	___	___
	b.) Are the number of per diem days justified and reasonable?	___	___	___	___
	c.) Are per diem rate and number of days indicated on the TA's per diem line?	___	___	___	___
6.	Is appropriate account number reflected?	___	___	___	___
7.	Is airfare the lowest fare possible?	___	___	___	___
8.	Is more than one traveler attending the same conference, seminar, workshop, or meeting? If "Yes," attach Dept. / Agency justification.	___	___	___	___
9.	Is TA signed by all appropriate signatories?	___	___	___	___
10.	Are funds certified as available in compliance with applicable Certifying Officer mandates?	___	___	___	___
11.	Are all computations accurate?	___	___	___	___
12.	Is AS400 printout attached?	___	___	___	___
13.	Is the brochure of conference / training attached?	___	___	___	___
14.	Is copy of airline itinerary attached?	___	___	___	___
15.	If travel is for "meeting", is documentation from meeting official indicating times, dates, and purpose of meeting attached?	___	___	___	___
16.	Is TA being submitted 15 working days prior to travel commencement date? If "No," please provide explanation.	___	___	___	___
DEPARTMENT:					
Prepared By: _____		Date: _____			
Approved By (Dept. Head): _____		Date: _____			
BBMR ACTION:					
Analyst Recommendation:		<input type="checkbox"/>	Approval		
		<input type="checkbox"/>	Disapproval		
		_____	_____	_____	_____
		(Analyst)	(Date)		
COMMENTS:					

Travel Request & Authorization (TA)

GOVERNMENT OF GUAM LEAVE APPLICATION FORM		
NAME (First, Middle, Last)	SOCIAL SECURITY NO.:	DATE OF REQUEST:
TYPE OF LEAVE REQUESTED		
<input type="checkbox"/> ANNUAL <input type="checkbox"/> SICK <input type="checkbox"/> LEAVE W/O PAY <input type="checkbox"/> COMP-TIME OFF <input checked="" type="checkbox"/> OTHER (SPECIFY) Administrative		
LEAVE PERIOD		
FROM: (Hour, Month, Day Year)	TO: (Month, Day Year)	HOURS REQUESTED:
0800 hrs 06/10/03	1700 hrs 06/11/03	24
ADDRESS WHILE ON LEAVE San Francisco, CA - Regional Financial Management Training Seminar		
APPLICATION FOR PREPAYMENT OF VACATION LEAVE		
Minimum requirement is not less than ten (10) consecutive days. It is understood that if I return to duty before the expiration of my prepaid vacation, I shall reimburse the government in the amount equivalent to the unexpired portion of the prepaid leave.		
FROM: (Hour, Month, Day Year)	TO: (Hour, Month, Day Year)	TOTAL HOURS PREPAID:
SICK LEAVE CERTIFICATION		
I certify that the above person was under my professional care or quarantine during the period stated below. From a medical standpoint, his/her condition during this period was such that I considered it inadvisable for him/her to report to work.		
FROM: (Month, Day Year)	TO: (Month, Day Year)	TOTAL NO. OF DAYS:
REMARKS:		
NAME OF LICENSED PHYSICIAN/HEALTH PROFESSIONAL (TYPE OR PRINT)	SIGNATURE OF LICENSED PHYSICIAN/HEALTH PROFESSIONAL	
SIGNATURE OF EMPLOYEE:		
<input type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED		
SIGNATURE OF IMMEDIATE SUPERVISOR		T1 SIGNATURE OF AUTHORIZED OFFICIAL OR APPOINTING AUTHORITY

Travel Request & Authorization (TA)

SAMPLE

GOVERNOR'S CIRCULAR NO. 2003-____

DATE: June 9, 2003

TO: All Department and Agency Heads

FROM: Governor

SUBJECT: **ACTING DIRECTOR FOR BUREAU OF STATISTICS
AND PLANS**

During the absence of Mr. _____ Director, Bureau of Statistics and Plans,
from June 9, 2003 to June 13, 2003, I am appointing Ms.
_____ as Acting Director.

Please extend you courtesy and cooperation to Ms. _____.

Travel Request & Authorization (TA)

- SAMPLE -

Affidavit for Travel Authorization

I, _____ hereby state the following:

I am requesting to attend the following conference(s):

AAFP Congress of Delegates and the AAFP Scientific Assembly Annual American Academy of Family Practice Conference. These conferences will be held in Philadelphia, Pennsylvania from October 14-20, 2012.

I will provide transportation, meals, and lodging for the above-mentioned conventions. No fees or payments will be made from the Department of Public Health and Social Services.

Therefore, I do hereby absolve the Government of Guam of responsibility for any expenses incurred as a result of my attendance at the above-mentioned conference.

Dated this 7th day of Sept, 2012.



Travel Request & Authorization (TA)

Leonardo M. Rapadas
Attorney General



Phillip J. Tydingco
Chief Deputy Attorney General

OFFICE of the ATTORNEY GENERAL

March 6, 2013

MEMORANDUM

To: Director, Bureau of Budget Management and Research
From: Chief Deputy Attorney General
Subject: Reimbursement Request for [REDACTED]
Ref: T1306P0236

We respectfully request your approval to reimburse \$117.79.

[REDACTED] attended the 2013 NCSEA Policy Forum Meeting on February 7-9, 2013 in Washington, DC. He was issued an advance per diem of \$1016.00. His total expenditures of \$1133.79 for hotel, meals and ground transportation exceeded his per diem and is requesting a reimbursement for the difference.

Enclosed are the supporting documents.

/X/ Approve / / Disapprove
Cleared Per
BBMR'S REVIEW
JOHN A. RIOS
Director, BBMR
MAR 22 2013

RECEIVED
MAR 20 2013
Bureau of Budget and
Management Research

RECEIVED
MAR 15 2013
Bureau of Budget and
Management Research

287 West O'Brien Drive • Hagåtña, Guam 96910 • USA
(671) 475-3324 • (671) 472-2493 (Fax)

OVERTIME PLAN

Presented By: Tammy Amuan

Overtime Plan

- **Executive Order Nos. 2012-01, 2007-02**
 - **Directs all Executive branch departments/agencies to minimize the accrual of overtime and related costs, such as night-differential & hazardous pay**
 - **Requires all Executive branch departments/agencies with overtime appropriations or in anticipation of overtime expenditures (i.e. Federal), to develop and adopt an overtime plan for approval by the Bureau**
 - **Emphasizes that overtime shall be an optional management tool or measure of last resort**

Overtime Plan

- **BBMR Circular Nos. 07-06, 07-05, and 07-02**
 - **Provides previous communications or references on overtime policies**
 - Introduces to Departments/agencies the OT Plan Form [BBMR F-15A] which should be prepared based on its overtime appropriation or approved budget (i.e. Federal) for the current fiscal or program year
 - **Release of overtime allotment is dependent on the submission and approval of the OT Plan**

Overtime Plan

- **Executive Order Nos. 95-11 & 2005-28**
 - Defines & designates that employees employed in a “bonafide executive, administrative, or professional capacity” as defined in 29 CFR, Part 541, and as set by §6201 of Title 4, Guam Code Annotated are ineligible or exempt for payment of overtime or compensatory time
 - Exception of rule includes employees:
 - Performing tasks that are not part of their job specifications
 - Granted a waiver via executive order by the Governor of Guam. (See DOA Organizational Circular No. 05-022, Re: Fair Labor Standards Act (FLSA), Subsection (b) of Section 46006 of the Government Code)

Overtime Plan

Sample:
Overtime Plan
Form –
[BBMR F-15A]

Section: _____		Program: _____									
PERIOD COVERED		From: _____ (pay period ending)		To: _____ (pay period ending)						# of Pay Periods	
JUSTIFICATION FOR OVERTIME WORK REQUIRED:											
A	B	C	D	E	F	G	H				
Position Title	Number of Pay Periods	Number of Positions	O.T. Hours Authorized Each Position Each Pay Period	Total O.T. Hours Authorized <small>(B x C x D)</small>	Average Regular Hourly Rate	Average O.T. Hourly Rate <small>(F x 1.5)</small>	Total Funding Need <small>(E x G)</small>				
	0			0		\$ -	\$ -				
	0			0		\$ -	\$ -				
	0			0		\$ -	\$ -				
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	0			0		\$ -	\$ -				
	0			0		\$ -	\$ -				
GRAND TOTAL		0		0	\$ -	\$ -	\$ -				
Total Overtime Funding Projected:				\$ -		<div style="border: 1px solid black; padding: 5px;"> CERTIFIED FUNDS AVAILABLE: <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div> </div>					
Total Estimated Benefits (x 27.46%):				\$ -							
Total Amount Projected:				\$ -							
Account Number to be Charged: 1						<div style="border: 1px solid black; padding: 5px;"> APPROVED: <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div> </div>					
Account Number to be Charged: 2											
Account Number to be Charged: 3											
<div style="border: 1px solid black; padding: 5px; width: 100%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div> </div>						<div style="border: 1px solid black; padding: 5px; width: 100%;"> <div style="border-bottom: 1px solid black; width: 100%;"></div> <div style="border-bottom: 1px solid black; width: 100%;"></div> </div>					
(BBMR Authorized Official Signature)											
(Date)											
NOTE: Attach allotment schedule or allotment modification supporting this Overtime Plan.											

CONTRACTS

Presented By: Orilda Guerrero

Contracts

- ❖ **A contract is a binding agreement between two or more persons/parties**
- **Executive Order 2012-01, Section 5**
 - **All contracts with any Executive Branch agency shall require the review and approval of BBMR**
 - **All contracts shall be submitted to BBMR at least thirty (30) days prior to its effective date**

Contracts

- **Executive Order 2012-01, Section 5 (cont.)**
 - **All contracts must comply with legal provisions and regulations of Guam including the merit system laws and rules**
 - Title 4 GCA, Government Code
 - DOA Personnel Rules and Regulations
 - CSC Classification & Compensation Plan
 - Title 5 GCA, Government Code
 - **Contractual Agreements include, but are not limited to:**
 - Office Space Lease
 - Unclassified Service Employee
 - Consultant
 - Off-island Recruitment
 - Capital Improvement Projects (CIPs)
 - etc.

Contracts

- **Types of Contracts**

- **Office Space – The following criterion must be met**
 - Adequate space is not available at any public building
 - The space requested is determined the minimum space required
 - The lowest responsible bidder is selected
 - Funding is allocated for the entire length of the contract
 - The space is in compliance with American Disabilities Act (ADA)

Contracts

- **Types of Contracts (cont.)**

- **Procurement Contracts**

- Copy of bid specifications
- Copy of prior year's agreement, if applicable
- Justification showing that the procurement from the supplier is the most cost-effective

Contracts

- **Types of Contracts (cont.)**

- **Off-Island Recruitment & Consultant**

- The department must make every effort to document that there is a lack of qualified people on island before they seek to recruit off-island
 - Government shall provide transportation cost for household effects not to exceed 1250 pounds (single) and 2500 pounds (married) [4 GCA, §6213]
- The position title and salary must be consistent with the CSC Classification and Compensation Plan
- The Request for Personnel Action (GG-1) is attached to the Contractual Agreement (Off-island recruitment & employment)

Contracts

- **Types of Contracts (cont.)**

- **Off-Island Recruitment & Consultant**

- The Consultant is called for when services are as an independent contractor
 - A Consultant has no employment benefits such as retirement, leave, health plan and are usually employed for a specific period of time
- Contracts shall not be used as a substitute for the merit system employment
 - Departments/agencies shall not contract for personnel services which normally are performed by employees under the Merit System

- **Multi-Year**

- Requires certification of funds (BBMR Form CFF)
- Copy of the previous approved contractual agreement

Contracts

- **Types of Contracts (cont.)**
 - **Capital Improvement Projects (CIPs) – items included as support documentation:**
 - Cover memorandum from issuing department/agency
 - Chronology of contract events
 - Memorandum of A/E selection process
 - List of firms (A/E & Construction) responding to Bid
 - Letter to firm selected

Contracts

- **Types of Contracts (cont.)**
 - **Capital Improvement Projects (CIPs) – items included as support documentation:**
 - Documentation of contractor/firm:
 - Business License
 - Certificate of Business
 - Copy of Bonding Requirement
 - Copy of Major Shareholder Affidavit
 - Copy of Scope of Work/Services
 - Copy of Fee Schedule
 - Contractor Agreement

Contracts

- **Contract Review**

- **Are funds available?**
- **Is the contract in compliance with federal regulations?**
- **Is clause ‘Subject to Availability of Funds’ incorporated?**
- **Signature blocks reflected**
 - (i.e. Contractor, BBMR, AG, Governor)
- **Account number & amount reflected under Certification of Funds block?**
- **Are Funds certified?**

Contracts - Checklist

BUREAU OF BUDGET AND MANAGEMENT RESEARCH CONTRACT REVIEW CHECKLIST

Requesting Dept./Agency: _____ Division/Program: _____
 Date Received by BMMR: _____ Date Reviewed: _____
 Contract / Project Title: _____ P.L. / Grant Award No.: _____
 Account No. to be charged: _____

	Department		BBMR	
	Yes	No	Yes	No
<u>ALL CONTRACTS (INCLUSIVE OF CIPs & LEASE AGREEMENTS)</u>				
1. Are funds available?	___	___	___	___
2. If federal funds are utilized:				
a.) Is contract in compliance with federal requirements?	___	___	___	___
b.) Is the clause "Subject to the Availability of Federal Funds" indicated?	___	___	___	___
3. Are appropriate signature blocks reflected? (Department Head, Contractor, Attorney General, BBMR, etc.)	___	___	___	___
4. Are appropriate signatures affixed (present)?	___	___	___	___
5. Are both the account number(s) and contract amount reflected under the "Certification of Funds" block?	___	___	___	___
6. Are funds certified as available in compliance with applicable Certifying Officer mandates?	___	___	___	___
7. Was the Attorney General's model contract used (for Personal Services)?	___	___	___	___
8. Are documents required under E.O. 87-02, 95-01, and 98-33 attached?	___	___	___	___

CAPITAL IMPROVEMENT PROJECT (CIP) CONTRACTS / LEASE AGREEMENTS

Are the following items included as contract support documentation:

1. Cover memorandum from issuing department / agency?	___	___	___	___
2. Chronology of contract events?	___	___	___	___
3. Copies of Request For Proposals (RFP) / Bid advertisements?	___	___	___	___
4. Memorandum of A / E selection process?	___	___	___	___
5. List of firms (A / E & Construction) responding to RFP / Bid?	___	___	___	___
6. Letter to firm (A / E and Construction) selected?	___	___	___	___
7. Documentation of A/E or Construction firm:	___	___	___	___
• Business License				
• Certificate of Business				
• Copy of Bonding Requirement				
• Copy of Major Shareholder Affidavit				
8. Copy of Scope of Work / Services?	___	___	___	___
9. Copy of Fee Schedule?	___	___	___	___
10. Consultant / Contractor agreement?	___	___	___	___

DEPARTMENT:

Prepared By: _____ Date: _____
 Approved By (Dept. Head): _____ Date: _____

BBMR ACTION:

Analyst Recommendation: ☐ Approval _____
☐ Disapproval _____ (Analyst) _____ (Date)

COMMENTS:

Contracts

❖ **Upon BBMR's completion of its review and approval, all contracts shall then be submitted to the Attorney General's Office for its disposition pursuant to its Procurement Circular 03-001.**

Contracts

SAMPLE



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE RAZA CALVO
GOVERNOR

JOHN A. RIOS
DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

APR 01 2013

Memorandum

To: Attorney General

From: Director, Bureau of Budget and Management Research

Subject: Consultant Agreement between the Department of Public Health & Social Services (DPHSS) and [REDACTED]

In light of your Procurement Circular 03-00 I, the Bureau is submitting the consultant agreement between the DPHSS and [REDACTED]. The [REDACTED] Laboratory Services will provide clinical laboratory and pathology services to the Northern and Southern Community Health Centers. The consultant will deliver laboratory forms, Cytology Kits, culture swabs and laboratory supplies, provide pathology reports and consultation on laboratory and pathology findings. The Bureau's clearance is based solely on the certification of funds availability by DPHSS in the amount of \$30,000.

Please notify our office should there be legal improprieties with the subject request, so that the Bureau may rescind its clearance.


JOHN A. RIOS

Attachment(s)

Contracts



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

APR 10 2013

JOHN A. RIOS
DIRECTOR

MEMORANDUM

To: Attorney General

From: Director, Bureau of Budget and Management Research

Subject: Amendment 003 for Technical Support Services Islandwide Roadway and Bridge Design between the Department of Public Works (DPW) and [REDACTED], Project No. GU-NH-TSIS(004)

In light of your Procurement Circular 03-001, the Bureau is submitting the contract amendment between DPW and [REDACTED] for Project No. GU-NH-TSIS(004), Technical Support Services Islandwide Roadway and Bridge Design. This amendment is to extend the contract period by two-years from April 13, 2013 to April 13, 2015. The Bureau's clearance of the contract is based solely on DPW certification of zero funds and concurrence by the United States Department of Transportation, Federal Highway Administration (FHWA) as of April 4, 2013, included in the contract documents.

Please notify our office should there be legal improprieties with subject request, so that the Bureau may rescind its clearance.


JOHN A. RIOS

Attachment(s)

Contracts

SAMPLE

BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
DEPUTY GOVERNOR

JOHN A. RIOS
DIRECTOR

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

NOV 30 2012

Memorandum

To: Attorney General

From: Director, Bureau of Budget and Management Research

Subject: Off-Island Employment Agreement between Department of Mental Health and Substance Abuse (MH&SA) and

In line with your Procurement Circular 03-001, the Bureau is submitting the subject request by the Department of Mental Health and Substance Abuse (MH&SA) for your perusal. It should be noted that the Bureau's clearance is based solely on the certification of funds availability in the amount of \$159,096.08. This agreement is to engage the professional services of [redacted] as a Clinical Psychologist, to provide psychological services to the inpatient units, departmental divisions, branch programs of the Department of Mental Health and Substance Abuse under the supervision of a licensed clinical psychologist or licensed psychiatrist.

Please notify our office should there be any legal improprieties with the subject contract, so that the Bureau may rescind its clearance.


JOHN A. RIOS

Attachment(s)

GOVERNMENT OF GUAM

AGANA, GUAM

REQUEST FOR PERSONNEL ACTION

1. NAME (Mr., Miss., Mrs., First, Middle Initial, Last)	2. Date of Birth	3. Payroll Number	4. Date Requested
			10/18/2012

5. Request Number	6. Effective Date	7. Nature of Action (Use standard terminology)
13-112	ASAP	UNCLASSIFIED APPOINTMENT
FROM	DESCRIPTION	TO
	8. Position Title	CLINICAL PSYCHOLOGIST
	9. Pay Range, Step	
	Salary or Range	\$75,333.00 PER ANNUM \$36.22 PER HOUR
	10. Dept. or Agency	MENTAL HEALTH AND SUBSTANCE ABUSE
	11. Division	PROFESSIONAL SUPPORT
	12. Section	
	13. Position Number	PI.3029

14. Remarks (continue in item 21, if necessary)

THIS POSITION IS CRITICALLY NEEDED TO PROVIDE PSYCHOLOGICAL SERVICES TO CONSUMERS AND CLIENTS OF THE DMHSA AND IS IN COMPLIANT WITH THE MANDATES OF THE U.S. DISTRICT COURT OF GUAM. BBMR RECRUITMENT/PROMOTION CHECKLIST IS ATTACHED.

BUDGET EXPENSE NO.: 5255C112350CL201 - 111: \$108,000.00
EXPENDITURE ACCOUNT NO.: 5255C112350CL201 - 113: \$ 36,967.00

RECRUITMENT BRANCH USE: OPEN: ☐ GOVERNMENTAL: ☐ DEPARTMENTAL: ☐

CLEARED BY:

GOVERNOR'S OFFICE

DATE:

CERTIFIED BY:

FMT ADMINISTRATIVE SERVICES OFFICER

CERTIFYING OFFICER

DATE:

15. Requested By (Signature and Title)	16. For Additional Information Call (name and tel. No.)
17. Approved By (Signature, title and department)	18. Approved By (releasing Dept. Head - For transfers only)

19. CLEARANCES - ITEMS BELOW TO BE COMPLETED BY OFFICES CONCERNED

TO	ACTION	BY	DATE	BUDGET SECTION	MANAGEMENT SECTION
CLASSIFICATION					
EMPLOYMENT					
OVERSEAS					
RETIREMENT					
RECORDS					
FCN 2-0-7					
Revised 1-1-12					
(old G)					

Date

Contracts

SAMPLE



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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

EDDIE BAZA CALVO
GOVERNOR

RAY TENORIO
LIEUTENANT GOVERNOR

JOHN A. RIOS
DIRECTOR

FEB 25 2013

Memorandum

To: Attorney General

From: Director, Bureau of Budget and Management Research

Subject: Unclassified Service Employment Agreement
M.D.) and the Department of Public Health & Social Services (DPHSS)

The Bureau is submitting the subject agreement between the Department of Public Health and Social Services (DPHSS) and) in light of your Procurement Circular 03-001. The employee will serve as the Physician for the Northern and Southern Community Health Centers on a part-time basis not to exceed 8 hours per week at the rate of \$56.29 per hour. The Bureau's clearance is based on the certification of funds availability by DPHSS in the amount of \$23,416.64.

Please notify our office should there be legal improprieties with the subject agreement, so that the Bureau may rescind its clearance.

[Signature]
JOHN A. RIOS

Attachment(s)

GOVERNMENT OF GUAM AGANA, GUAM REQUEST FOR PERSONNEL ACTION			
1. NAME (Mr., Miss., Mrs., First Middle Initial Last)	2. Date of Birth	3. Payroll Number	4. Date Requested 1/15/13
5. Request Number 13-049	6. Effective Date 2/21/2013 1/	7. Nature of Action (see standard terminings)	
UNCLASSIFIED EMPLOYMENT AGREEMENT			
8. DESCRIPTION From		To	
8. Position Title		PHYSICIAN SPECIALIST (BE)	
9. Pay Range, Step		BE-05 \$117,083.00 PER ANNUM 2/	
Salary or Rate		\$56.29 PER HOUR	
10. Dept. Or Agency		DPH&SS	
11. Division		Division of Public Health / BPCS	
12. Section		Program Income	
13. Position Number		6549	
14. REMARKS (continue in Item 21, if necessary)			
<p>Please see attached Renewal of Unclassified Service Employee Agreement. The employee will serve 8 hours per hour, totaling \$23,416.64 1/ Per Section III, 3.1, appointment shall become effective upon the approval of the Governor and compensation shall commence upon the first day of service to the Vice-Governor after the Governor's approval.</p> <p>RECEIVED JAN 30 2013 Bureau of Budget and Management Research</p> <p>Department of Administration Human Resources Division</p> <p>SUBJECT TO AVAILABILITY OF FUNDS</p> <p>JAN 29 2013</p> <p>RECEIVED Classification & Pay Branch FEB 18 2013 Bureau of Budget and Management Research</p> <p>Department of Administration Human Resources Division Administrative Office</p> <p>JAN 29 2013</p>			
15. Requested by (signature and title)		16. For Additional Information Call (name and tel. No.)	
17. Approved by (signature, title and department)		18. Approved By (releasing Dept. Head for transfer only)	
19. CLEARANCES - ITEMS BELOW TO BE COMPLETED BY OFFICES CONCERNED PER			
TO	ACTION	BY	DATE
CLASSIFICATION			
EMPLOYMENT			
OVERSEAS			
RETIREMENT			
RECORDS			

Contracts

Attachment A –
BBMR Form CFF

CERTIFICATION OF FUNDS

Contract Title: _____

**Contractor / Vendor:
Authorized Representative
Name & Title**

**Government of Guam:
Authorized Representative
Name, Title & Department**

Certification of Funding Availability:

Approved:

**Certifying Officer
Name & Signature**

**JOHN A. RIOS
Director
Bureau of Budget &
Management Research**

Date

Account No.: _____

Amount: _____

Document No.: _____

Vendor No.: _____

Certification Period: _____

Contracts

JAN 30 2012

ureau of Budget and
Management Research

LEASE AGREEMENT

THIS LEASE AGREEMENT is entered into on October 7, 2011, by and between the corporation and autonomous instrumentality of the Government of Guam, whose mailing address is P.O. Box 8770, Tamuning, Guam 96931, hereinafter referred to as ("GIAA") or "Authority" and GUAM POLICE DEPARTMENT, whose mailing address is P.O. Box 23909, Tiyan, Guam 96912 ("GPD").

RECITALS

WHEREAS, GIAA received from the United States of America ownership of portions of the former Naval Air Station, now referred to as Tiyan, Guam, described as Lot Naval Air Station Agana R10, Agana (Municipality of Barrigada) (referred to as "Airport Parcel 1") pursuant to that Quitclaim Deed dated September 29, 2000, and recorded in the Department of Land Management, Government of Guam, on October 6, 2000 under document number 628020, hereinafter referred to as the "Quitclaim Deed;" and

WHEREAS, the Tiyan property is subject to federal and local laws, rules and regulations applicable to GIAA, including the Federal Aviation Administration's ("FAA's") Revenue Use Policy, which requires the imposition and collection of rent based on fair market value; and

WHEREAS, GIAA and GPD wish to enter into a lease of Buildings 16 and 17 in Tiyan.

NOW, THEREFORE, in consideration of the mutual covenants and the terms and conditions herein contained, the parties agree as follows:

ARTICLE 1 DESCRIPTION OF PREMISES

1.01. Description. GIAA hereby Leases to GPD, for GPD's exclusive use, and GPD hereby accepts from GIAA, Building No. 13-16 and Building No. 13-17, each containing approximately 13,240 square feet for a total area of approximately 26,480 square feet as depicted on Exhibit "A" attached hereto, hereinafter referred to as the "Premises".

1.02. Ingress and Egress. GPD, its representatives, agents and invitees, shall have the right of access for ingress and egress to and from the Premises on designated roadways subject, however, to all easements, rights of way, licenses, permits and other grants now or hereafter made by GIAA in accordance with the provisions of the Quitclaim Deed and as may be required for airport security by Federal Aviation Regulations (FAR) Part 107 and GIAA's Airport Security Plan..

1.03. Reservation of Aviation Rights. GIAA reserves the right to take such action as may be necessary to protect the aerial approaches of the Airport against obstruction in accordance with applicable governmental requirements, together with the right to prevent GPD or any other person from erecting or permitting to be erected any antenna, equipment, building or

ARTICLE 3 SERVICES AND UTILITIES

3.01. Services and Utilities. GPD will be responsible for all utilities services for the Premises. GPD by application to the utility agencies will cause the Premises to be separately and independently metered, and will bear all cost of installation and other applicable charges including the monthly billings for utilities, and other services furnished. GPD will reimburse GIAA for any utilities and services requested by GPD which GIAA may elect to furnish, including all fuel costs incurred in connection with GPD's use of the back-up generator, and including a reasonable cost, as determined by GIAA, for GIAA's overhead in furnishing said utilities and services. It is expressly understood and agreed that GIAA in no way agrees to furnish or warrant the availability, continued maintenance or adequacy of any utilities or services required by GPD.

ARTICLE 4 TERM

The term of the Lease shall be for a one (1) year term commencing on October 1, 2011 and terminating on September 30, 2012, unless terminated as provided herein. The term of this Lease may be renewed for one (1) additional term of one (1) year by mutual written consent of GIAA and GPD.

ARTICLE 5 RENT

5.01. Rent. GPD shall pay as monthly rent for the Premises free of all claims, demands, or set-offs against GIAA of any kind or character whatsoever, on the first day of each month in advance, the sum of Nineteen Thousand Three Hundred Thirty and 40/100 Dollars (\$19,330.40).

5.02. Place of Payments. All sums payable by GPD hereunder shall be delivered to:

A.B. Won Pat International Airport Authority, Guam
355 Chalan Pasaheru
Tamuning, Guam 96913

5.03. Security Deposit. There shall be no security deposit required for this Lease.

ARTICLE 6 CONDITION OF PREMISES

6.01. As Is, Where Is. The Premises delivered to GPD under this Lease shall be delivered in an "as is," "where is" condition without any representation or warranty by GIAA concerning its condition or suitability for any intended use or purpose. GIAA shall not be liable for any latent or patent defects in the Premises. GPD further acknowledges that GIAA has made no representation or warranty concerning the condition and state of repair of the Premises nor

Contracts

11-1015

IN WITNESS WHEREOF, the parties hereto have caused this Lease to be executed effective as of the day and year first above-written.

ANTONIO B. WON PAT INTERNATIONAL AIRPORT AUTHORITY, GUAM

By: [Signature]
Executive Manager

Date: _____

CONCURRED:
ANTONIO B. WON PAT INTERNATIONAL AIRPORT AUTHORITY, GUAM
Board of Directors

By: [Signature]
MICHAEL Z. YSRAEL

Date: _____
Vice Chairman

APPROVED AS TO FORM:
CALVO FISHER & JACOB LLP

By: [Signature]
GIAA Legal Counsel
Date: 1/6/12

By: [Signature]
FRED E. BORDALLO, JR.
Chief of Police

Date: _____

ACKNOWLEDGED:
BUREAU OF BUDGET AND
MANAGEMENT RESEARCH

CLEAR PER
BBMR'S REV.
By: [Signature]
JOHN RIOS
Director

Date: 2/16/12

APPROVED:
OFFICE OF THE ATTORNEY
GENERAL OF GUAM

By: [Signature]
LEONARDO M. RAPADAS
Attorney General

Date: 3/19/12
11-1015 GIAA

APPROVED:
GOVERNOR OF GUAM

By: [Signature]
EDDIE BAZA CALVO
Date: Feb 4, 2012

RECEIVED
MAR 05 2012

Office of the Attorney General of Guam
Civil/Solicitor Division

SAMPLE

Attachment A -
BBMR Form CFF

CERTIFICATION OF FUNDS

Contract Title: Lease Agreement between the ANTONIO B. WON PAT INTERNATIONAL AIRPORT AUTHORITY and the GUAM POLICE DEPARTMENT

Contractor / Vendor:
Authorized Representative
Name & Title

By: [Signature]
Executive Manager
Date: 01/08/13

Government of Guam:
Authorized Representative
Name, Title & Department

By: [Signature]
FRED E. BORDALLO, Jr., Chief of Police
Guam Police Department
Date: 1/8/2013

Certification of Funding Availability:

By: [Signature]
OVITA A. NAUTA
Administrative Services Officer (ASO)
Guam Police Department
Date: 1/7/13

Approved: [Signature]
CLEARED PER
BBMR'S REVIEW
FEB 20 2013
JOHN A. RIOS, Director
Bureau of Budget & Management Research

Account No.: 5100A131201GA001 / 233
Amount: \$231,965
Document No.: C120601060
Vendor No.: G0507001
Certification Period: Twelve (12) Months

RECEIVED
JAN 31 2013
Bureau of Budget and
Management Research

Contracts

Procurement Circular No 2012-01: Revises Procurement Checklist

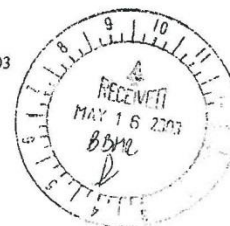
Douglas B. Moylan
Attorney General



Joseph A. Guthrie
Deputy
Solicitors Division

Office of the Attorney General

May 14, 2003



DEPARTMENT OF LAW
PROCUREMENT CIRCULAR 03-001

To: All Government of Guam Agencies

From: Attorney General

SUBJECT: **CHECKLIST FOR ATTORNEY GENERAL REVIEW OF CONTRACTS
UNDER GUAM PROCUREMENT LAW**

When submitting a contract to our office for review as to form and legality, you must attach a copy of the entire record of the procurement. The record shall be sufficient to detail the significant history of a procurement, and should include, at a minimum, all of the following:

1. Notice of invitation to bid or request for proposals;
2. Bid or proposal package provided to potential bidders or offerors. This shall include the following, as may be applicable: instructions, information concerning bid submission, general terms and conditions, special terms and conditions, scope of work or purchase description, specifications, delivery and performance schedule, evaluation factors, contract terms and conditions, bond and security requirements, etc.;
3. Each bid or offer received. If you prefer to submit the original bid or offer rather than a copy, then please clearly mark the item. Originals will be returned to your agency;
4. Evaluation of bids or offers;
5. Determination of award;

The title is centered on a light blue background. Two thick, curved yellow lines sweep across the top and bottom of the text area, framing it. The text is in a large, bold, dark red serif font.

APPROPRIATION PROJECTION

Presented By: Jason Baza

Projection Analysis

- **Purpose**

- Utilized as a guide to determine if Agency's budget is tracking according to current and approved FY budget and fiscal policy directives
- Used to discern if agency has, or will have, funding available to request approval for unanticipated expenditures that were not indicated, budgeted beforehand, etc. in current FY's budget, such as:
 - Personnel Actions
 - Contracts
 - Travel expenses
 - Equipment/supply purchase(s)
 - Utilities price increase adjustment (e.g. litigious action filed by current FY13 telephone bid awardee)
 - Prior Year Obligations

Projection Analysis

- **Process**

- **AS400 FMS printouts, “Statement of Appropriations, Allotment, Outstanding Encumbrance, and Expenditures” are used for reference to complete a projection**
- **Information on AS400 FMS printouts that BBMR examines to ensure an projection for each agency includes:**
 - **Approved FY Appropriation and Reserves**
 - **Expenditures & Encumbrances**
 - **Appropriation Records; enter applicable appropriation account**
 - **Print all applicable object categories listed on screen; use data indicated under titles “YTD Expenditures” and “O/S Encumbrances” for respective column listed in projection analysis**
 - **Labor Costs (111 & 113)**
 - **Enter appropriation account number and include the object category**
 - **Verify account number and object category**
 - **Ascertain last two most recent (2) pay periods for data under entry code: 490 (Payroll/Labor Distribution)**

Projection Analysis

- **Components**

- **Column A** – Account Code and Title (i.e. object category)
- **Column B** – Approved budget appropriation
- **Column C** – Reserve
- **Column D** – Allotments (resulting deduction of reserve from budgeted appropriation amount)
- **Column E** – Year-to-date expenditures + encumbrances
- **Column F** – Only applicable to personnel object categories
 - Current staffing pattern pay period (PP) requirement (total amount of appropriation[Column B] / 26 pay periods (PPs))
- **Column G** – Only applicable to personnel object categories
 - Actual staffing pattern PP requirement (Column F) multiplied by remaining PPEs
 - ❖ **Staffing patterns should be updated on a regular basis**

Projection Analysis

- **Components (cont.)**

- **Column H & I** – Actual labor costs for the past two (2) pay periods
- **Column J** – The average of the last two pay periods
- **Column K** – Projected necessary personnel requirement for remaining PPEs
 - Column J multiplied by remaining PPEs
- **Column L** – Other requirements
 - Expected departmental costs that have not been encumbered/expensed to date
 - Example: Contracts, rental expenses, equipment/supplies
- **Column M** – Projected Lapse/(Shortfall) of funds
 - Projected lapse amounts are the remaining authorizations for expenditure
 - Projected (shortfall) amounts are deficit expenditures to be addressed through additional appropriations or transfers

Appropriation Projection Form

FY 200__
PROJECTION ANALYSIS
(FUND SOURCE)

Department:
Division:
Account No.:

SUMMARY

Budget Act(s) (P.L. #)
YTD Exp & Enc. Date
LABOR COST (PPE #1)
LABOR COST (PPE #2)
Remaining PP

A	B	C	D	E	F INFORMATION ONLY		H	I	J	K	L	M
Account Code	Budget Act(s) Appropriations	Reserve	FY 200 Allotments (B - C)	Year to Date Exp. / Encumb. As Of:	CURRENT Staffing Pattern PP Requirement	Remaining PP Personnel Requirement (Remain. PP x F)	LABOR COST PPE:	LABOR COST PPE:	Avg. PP Requirement $[(F + G) / 2]$	Remaining PP Personnel Requirement (Remain. PP x J)	Other Requirements	Projected Lapse / (Shortfall) $[D - (E + G + L)]$
111 Salary	0	0	0	0	0	0	0	0	0	0	0	0
112 OT	0	0	0	0	0	0	0	0	0	0	0	0
113 Benefits	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PerSvs	0	0	0	0	0	0	0	0	0	0	0	0
220 Travel	0	0	0	0							0	0
230 Contract	0	0	0	0							0	0
233 Rent	0	0	0	0							0	0
240 Supplies	0	0	0	0							0	0
250 Equip.	0	0	0	0							0	0
271 Drug Testing	0	0	0	0							0	0
280 Sub.Rec.	0	0	0	0							0	0
290 Misc.	0	0	0	0							0	0
361 Power	0	0	0	0							0	0
362 Water	0	0	0	0							0	0
363 Tele.	0	0	0	0							0	0
450 Cap. Out.	0	0	0	0							0	0
TOTAL Oper	0	0	0	0							0	0
TOTALS	0	0	0	0	0	0	0	0	0	0	0	0

Footnotes / Notes:

The background features a light blue gradient with two prominent yellow swooshes. One swoosh starts from the top left and curves towards the top right. The other starts from the bottom left and curves towards the bottom right, framing the central text.

MANAGEMENT OF APPROPRIATIONS

Presented By: John AB Pangelinan

Management of Appropriation

- **Management Tools**

- **The Annual Appropriation Act/Federal Grants**

- **Appropriation Accounts**

- Establishment of Accounts for existing and new accounts
 - Allotment schedules
 - Account numbers
 - Annual Accounts (A)
 - Continuing Accounts (C)
 - Matching Federal Accounts (B, G)
 - Local Match Account
 - Federal Account 100% (E, H, etc,)
 - Availability of Funding

Management of Appropriations

Management Tools (cont.)

○ Projection Analysis of Available Funding

- Appropriation Projection Form by Section, Division and Department
 - Identify lapsed funding
 - Identify shortfalls

Management of Appropriations

- **Management Evaluation – What is my objective?**
 - **Appropriation Shortfalls and Unforeseen Operational Requirements**
 - Need to identify shortfalls
 - Need to identify lapsed funding
 - Need to identify existing encumbrances for possible de-obligation
 - Maximize all fund sources
 - Transfer of expenditures from the General Fund to Special Revenue Funds that have been appropriated to the department for the same purpose
 - Applicable to Federal Grants

Management of Appropriations

- **Management Evaluation – How do I accomplish such fund movements?**
 - De-encumbrance of existing encumbrances (i.e. cancelling purchase orders, contracts, etc.)
 - Advance release of allotments (from September, August, July, etc. to an earlier month)
 - Adjusting accounting entries between divisions of a department and between funding sources (i.e. journal vouchers)
 - Governor's Transfer Authority per administrative provisions of the Annual Budget Act

Management of Appropriations

- **Management Evaluation – How Do I Address Operational Shortfall?**
 - **Prepare and submit appropriate documents to BBMR and/or DOA**
 - Allotment modification form with justification
 - Copy of projection analysis
 - DOA Journal Voucher Form
 - De-encumbrance
 - Accounting entries
 - Confirmation or approval of requested changes
 - See AS400 FMS appropriation account

CLOSING REMARKS

BBMR Contact Information:

Phone: 475-9412

Fax: 472-2825

Website: <http://bbmr.guam.gov>

Email: admin@bbmr.guam.gov

APPENDICES

A~N

Appendices – Table of Contents

- **Appendix A**
 - Budget Digest Instructions
- **Appendix B**
 - Staffing Pattern Instructions
- **Appendix C**
 - Federal Program Inventory Instructions
- **Appendix D**
 - Equipment/Capital Listing & Space Requirements
- **Appendix E**
 - General Criteria for Allowable Costs
- **Appendix F**
 - Determination of Reasonable Costs
- **Appendix G**
 - Determination of Allocable Costs

Appendices – Table of Contents

- **Appendix H**
 - **Determination of Applicable Credits**
- **Appendix I**
 - **Direct Costs**
- **Appendix J**
 - **Indirect Costs**
- **Appendix K**
 - **Unallowable Costs**
- **Appendix L**
 - **Pre-Award Grant Policies**
- **Appendix M**
 - **Post-Award Grant Policies**
- **Appendix N**
 - **After-the-Grant Policies**



APPENDIX A

BUDGET DIGEST

INSTRUCTIONS

Budget Call – Budget Digest Form Completion Instructions

- **Columns A, D, G**
 - Information should reflect the total expenditures and encumbrances of the program for the previous fiscal year
- **Columns B, E, H**
 - Information should reflect appropriations for each program for the current fiscal year
 - Includes public law appropriations and subsequent amendments to the General Appropriations Act of the current fiscal year
- **Column C**
 - Information should reflect the agency's next fiscal year's General Fund request for the program inclusive of General Fund matching requirements

Budget Call – Budget Digest Form Completion Instructions

- **Column F**

- Should reflect the agency's FY 14 Special Fund request for the program and should be specified by fund source

- **Column I**

- Should reflect the agency's FY 14 Federal Fund(s) matching requirements

- **Columns J, K, L**

- Should reflect the agency's Grand Total for ALL Funds for the program
- Grant Total should be the sum of amounts for each respective fiscal year: 2012, 2013, 2014



APPENDIX B

STAFFING PATTERN INSTRUCTIONS



Budget Call – Agency Staffing Pattern Form Instructions

- **General**

- Departments are to prepare the next fiscal year's Proposed Staffing Patterns during every Budget formation period
- All departments are required to submit the current fiscal year's Current Staffing Patterns with their next fiscal year's budget packages, both in a hard copy & an electronic format

- **Program**

- Budget entity within an agency that provides services to GovGuam and its citizens

- **Fund**

- Identify source of funding by fund type
- If program has more than one fund source, a summary and subsidiary staffing pattern needs to be prepared

Budget Call – Agency Staffing Pattern Form Instructions

- ❖ **Columns A through J are to be inputted by the agency**
- **Column A – Position Number**
 - Identify all positions with a corresponding position number
- **Column B – Position Title**
 - Identify all positions with the corresponding position title
- **Column C – Name**
 - Identify names of employees
- **Column D – Grade/Step**
 - Identify all positions with the corresponding Grade/Step as required under the Unified Pay Plan

Budget Call – Agency Staffing Pattern Form Instructions

- **Column E – Salary**

- Indicate salary for all positions as required under the Unified Pay Plan

- **Column F – Overtime**

- Indicate amount of overtime estimated to be incurred by employee in accordance with Executive Order No. 2005-28, DOA Circulars 05-22 and 07-32 and BBMR Circular 07-06

- **Column G – Special**

- Includes night differential, hazardous pay, etc.

Budget Call – Agency Staffing Pattern Form Instructions

- **Column H – Increment Date**
 - Indicate increment *date* to employee as required under the current Unified Pay Plan
- **Column I – Increment Amount**
 - Indicate increment *amount* to employee as required under the current Unified Pay Plan
- **Column J – Subtotal**
 - Reflect the sum total of Columns E, F, G, and I

Budget Call – Agency Staffing Pattern Form Instructions

- **Columns K, M through O**
 - Columns based on formulas
 - If the employee is not receiving benefits under these columns, input “0.00” in each respective column on the staffing pattern
- **Column K – Retirement**
 - GovGuam’s contribution rate for retirement benefits - i.e. 30.09% during FY 13 (Current SP) and 31.02% during FY 14 (Proposed SP)
 - Next fiscal year’s retirement rate is subject to legislative change

Budget Call – Agency Staffing Pattern Form Instructions

- **Column L – Retirement (D.D.I.)**
 - **GovGuam's contribution for retirement benefits for the Death and Disability Insurance – i.e. FY 14 rate is \$19.02 bi-weekly**
 - Contribution rate is subject to change every fiscal year
 - **Employee's contribution towards the Defined Contribution Plan – i.e the D.D.I. is \$19.02 bi-weekly or \$495.00 annually for FY 14**
 - Contribution rate is subject to change every fiscal year
 - **Contributions for other than non-base should be calculated appropriately**

Budget Call – Agency Staffing Pattern Form Instructions

- **Column M – Social Security**

- If applicable, the social security rate shall be applied to Column J

- **Column N – Medicare**

- GovGuam's contribution for Medicare
- Medicare rate shall be calculated based on the employee's gross salary and applicable to all employees hired after March 31, 1986

- **Column O – Life Insurance**

- Life Insurance annual premium
- Must budget for all employees

Budget Call – Agency Staffing Pattern Form Instructions

❖ **Columns P and Q are to be inputted by the agency**

- **Column P – Medical**

- **Medical costs shall reflect the employee's appropriate medical annual premium**
- **Example: Annualized costs (GovGuam/Employer share) for FY 13**

- **Select Care HSA2000
(FY12 rates carried-over
into FY13)**

- ❖ **Class 1 - \$1,683**

- ❖ **Class 2 - \$2,579**

- ❖ **Class 3 - \$2,171**

- ❖ **Class 4 - \$3,607**

- **Select Care 1500 (FY12
rates carried-over into
FY13)**

- ❖ **Class 1 - \$2,401**

- ❖ **Class 2 - \$4,809**

- ❖ **Class 3 - \$3,781**

- ❖ **Class 4 - \$6,517**

Budget Call – Agency Staffing Pattern Form Instructions

- **Column Q – Dental**

- **Costs shall reflect the employee's appropriate dental annual premium**
- **Example: Annualized costs (GovGuam/Employer share) for FY 13, based on carried-over FY 12 rates:**
 - Class 1 - \$266
 - Class 2 - \$278
 - Class 3 - \$224
 - Class 4 - \$375

- **Column R – Total Benefits**

- **Reflects the sum total of Columns K through Q**

- **Column S – Grand Total**

- **Reflects the sum total of Columns J and R**

Budget Call – Agency Staffing Pattern Form Instructions

- **Special Pay Category Spreadsheet**

- **Below Form SP-1 is a spreadsheet to determine the various types of special pay that applies to those departments incurring special pay expenditures**
- **In order to complete the form, agency must:**
 - Manually input: a) Position Number, b) Position Title, and c) Employee's Name
 - Fill in the appropriate special pay category as it applies to the department
- **Column K of this spreadsheet is formulated to total the special pay categories that have been filled out and completed**
 - The total amount per employee is then linked to the corresponding Special Pay Column G on the Primary Staffing Pattern Spreadsheet



APPENDIX C

FEDERAL PROGRAM INVENTORY INSTRUCTIONS

Budget Call – Federal Program Inventory Form Instructions

- **Column A – Federal Catalog Number**
 - Identify the section from the CFDA (Catalog of Federal Domestic Assistance) or enabling authority applicable to the program
- **Column B – Grant Award Number**
 - Reflect the grant award number for each respective grant
- **Column C – Match Ratio**
 - Reflect the approved ratio of Federal and Local funds as a percentage based of CFDA or match ratio authorized by the grantor agency

Budget Call – Federal Program Inventory Form Instructions

- **Column D – Total Program Funds for current fiscal year**
 - **Reflect the agency's total program funding request for the current fiscal year**
 - The aggregate amount of local and federal funds
- **Column E – Total Estimated Funds for next fiscal year**
 - **Reflect the agency's total program funding request for the next fiscal year**
 - The aggregate amount of local and federal funds

Budget Call – Federal Program Inventory Form Instructions

- **Column F – Local Matching Funds**
 - Reflect the total local match fund request
- **Column G – Federal Matching Funds**
 - Reflect the total federal match fund request
- **Column H – 100% Federal Grants**
 - Reflect the program's 100% federally funded amount
- **Column I – Grant Period**
 - Reflect the authorized grant period
- ❖ More information on Catalog of Federal Domestic Assistance and programs available to agencies can be found at www.cfda.gov/

APPENDIX D

**EQUIPMENT LISTING/
CAPITAL LISTING/
SPACE REQUIREMENTS
INSTRUCTIONS**

Budget Call – Equipment Listing/Capital Listing and Space Requirements [BBMR EL-1]

Equipment/Capital Listing

- **Description**
 - Provide a description of each equipment/capital item assigned and/or used by each department or agency program
- **Quantity**
 - Reflect the number of each type of item(s)
- **Percentage of Use**
 - Reflect the percentage of use per equipment/ capital whether the item(s) is(are) to be partially or fully used by the program
 - **Example: If a computer is to be used exclusively for Program A, reflect 100% in the respective field**
 - If computer is to be shared with Program B, 50% should be reflected in the respective field

Budget Call – Equipment Listing/Capital Listing and Space Requirements [BBMR EL-1]

Equipment/Capital Listing

- **Comments**

- Column is available to provide specific details on respective items
 - Use if necessary

- **Equipment Threshold**

- Pursuant to Title 5, Ch. IV, §4117, Equipment is defined as:
 - “items having a purchase price of \$5,000 or less”
- Items having a purchase price in excess of \$5,000 are defined as capital outlay

Budget Call – Equipment Listing/Capital Listing and Space Requirements [BBMR EL-1]

Space Requirement (Sq. Ft.)

- **Description**

- Provide a description of personnel and/or equipment/capital requiring occupancy of department/agency space
 - Include Rental space

- **Total Program Space**

- Reflect each program's total occupied and unoccupied space (in sq. ft.)

Budget Call – Equipment Listing/Capital Listing and Space Requirements [BBMR EL-1]

Space Requirement (Sq. Ft.)

- **Total Program Space Occupied**
 - **Reflect the total program occupied space defined as workspace used for:**
 - personnel
 - computers
 - copiers
 - file cabinets
 - library
 - break/lounge rooms
 - other work-related areas including parking space
 - **Unoccupied Space may be defined as space used for storage, vacant rooms and other non work-related areas**

Budget Call – Equipment Listing/Capital Listing and Space Requirements [BBMR EL-1]

Space Requirement (Sq. Ft.)

- **Square Feet**
 - Reflect total space requirement (in Sq. Ft.) for personnel and/or office equipment/capital items
 - Total square footage is computed by multiplying width by length
 - **Example:**
 - An office 10 feet in width and 10 feet in length occupies a total area of 100 square feet (10 ft. X 10 ft. = 100 sq. ft.)

Budget Call – Equipment Listing/Capital Listing and Space Requirements [BBMR EL-1]

Space Requirement (Sq. Ft.)

- **Percent of Total Program Space**
 - Percent is computed by dividing the square feet for each item listed by the total program space
 - **Example**
 - Total program space is 1000 sq. ft. and the item occupies 100 sq. ft.
 - Percent of Total Program Space value is .10 or 10% (100 sq. ft. ÷ 1000 sq. ft.)
- **Comments**
 - **Column is available to provide additional information**
 - Use if necessary

APPENDIX E

OMB Circular A-87

General Criteria for Allowable Costs

OMB Circular A-87

- **General criteria for allowable costs:**
 - **Be necessary and reasonable for proper and efficient performance and administration of Federal awards**
 - **Be allocable to Federal awards under the provisions of this Circular**
 - **Be authorized or not prohibited under state or local laws or regulations**
 - **Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items**

OMB Circular A-87

- **General criteria for allowable costs:**
 - **Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit**
 - **Be accorded consistent treatment**
 - Cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost
 - **Be determined in accordance with generally accepted accounting principles**

OMB Circular A-87

- **General criteria for allowable costs:**
 - **Cannot be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation**
 - **Must be the net of all applicable credits**
 - **Must be adequately documented**

APPENDIX F

OMB Circular A-87

Determination of Reasonable Costs

OMB Circular A-87

- **Determination of Reasonable Costs**
 - **Cost is generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award.**
 - **Restraints or requirements imposed by:**
 - Sound business practices
 - Arms-length bargaining
 - Federal, State, and other laws and regulations
 - Terms and conditions of the Federal award

OMB Circular A-87

- **Determination of Reasonable Costs (cont.)**
 - **Market prices for comparable goods or services**
 - **Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government**
 - **Significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's cost**

APPENDIX G

OMB Circular A-87

Determination of Allocable Costs

OMB Circular A-87

- **Allocable Costs**

- All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs
- Any cost allocable to a particular Federal award of cost objective under the principles provided for in the Circular may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards
- An accumulation of indirect costs will ultimately result in charges to a Federal award
 - Cost allocation plan will consequently be required

APPENDIX H

OMB Circular A-87

Determination of Applicable Credits

OMB Circular A-87

- **Applicable Credits**

- **Receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs.**
- **Examples include:**
 - Purchase discounts
 - Rebates or allowances
 - Recoveries or indemnities on losses
 - Insurance refunds or rebates
 - Adjustments of overpayments or erroneous charges

OMB Circular A-87

- **Applicable Credits (cont.)**

- Credits accrued or received that relate to allowable costs shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate
- Amounts received from the Federal Government to finance activities or service operations of a governmental unit should be treated as applicable credits if:
 - The concept of netting such credit items should be recognized in determining the rates or amounts to be charged to Federal awards
 - ❖ Including any amounts used to meet cost sharing or matching requirements

APPENDIX I

OMB Circular A-87

Determination of Direct Costs

OMB Circular A-87

- **Direct Costs**
 - **Costs that can be identified specifically with a particular final cost objective**
 - **Typical direct costs chargeable to Federal awards:**
 - Compensation of employees for the time devoted and identified specifically for the purpose of those awards
 - Costs of materials acquired, consumed, or expended specifically for the purpose of those awards
 - Equipment and other approved capital expenditures
 - Travel expenses incurred specifically to carry out the award
 - **Direct costs considered to be “Minor Items”**
 - Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives

APPENDIX J

OMB Circular A-87

Determination of Indirect Costs

OMB Circular A-87

- **Indirect Costs**

- **Incurred for a common or joint purpose benefitting more than one cost objective**
- **Not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved**
- **Cost pools are established to facilitate equitable distribution of indirect expenses to the cost objectives served**
 - Should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived

APPENDIX K

OMB Circular A-87 Unallowable Costs

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Alcoholic beverages**
- **Bad debts** – includes losses arising from uncollectable accounts and other claims, related collection costs, and related legal costs
- **Contingency provisions** – includes contributions made for events where the occurrence cannot be foretold with certainty as to time, intensity, or assurance of their happening
- **Costs incurred in defense of any civil or criminal fraud proceeding or similar proceeding**
- **Costs incurred by a contractor in connection with any criminal, civil, or administrative proceedings commenced by the United States or a local government**

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Goods or services for personal use**
- **Cost of idle facilities** – unless they are necessary to meet fluctuations in workload; were necessary when acquired and are now idle because of changes in program requirements
- **Cost of Insurance or of contributions to any reserve covering the risk of loss of, or damage to, Federal Government property** – unless approved by awarding agency
- **Actual losses which could have been covered by permissible insurance** – unless expressly provided for in the Federal award
- **Costs of commercial insurance that protects against the costs of the contractor's own defects in materials or workmanship**

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds – unless authorized by Federal legislation**
- **Interest attributable to fully depreciated assets**
- **Costs of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans – including Executive lobbying costs**
- **Costs of membership in organizations substantially engaged in lobbying**

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Cost of preparing disclosures, reports, and other documents and of searching the art to the extent necessary to make disclosures not required by federal award**
- **Costs in connection with filing and prosecuting any US/foreign patent application, where the Federal award does not require conveying title or a royalty-free license to the Federal Government**

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Advertising and public relations costs that do not reflect:**
 - Recruitment of personnel required under the Federal award
 - Procurement of goods and services required under the Federal award
 - Disposal of scrap or surplus materials acquired in the performance of the Federal award
 - Other specific purposes necessary to meet the requirements of the Federal award
 - Communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards
 - Conducting general liaison with new media and government public relations officers, as long as activities are limited to necessary public information on matters of public concern

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Advertising and public relations costs that are distinctly unallowable:**

- Cost of meetings, conventions, and convocations
- Cost of displays, demonstrations, and exhibits
- Cost of meeting rooms, and hospitality suites
- Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings
- Cost of promotional items and memorabilia
- Cost of advertising and public relations designed solely to promote the governmental unit

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Selling and Marketing**
- **Termination costs applicable to sponsored agreements that continue after termination due to the negligent or willful failure of the governmental unit to discontinue such costs**
- **Costs incurred from facility rental expenses that include amounts paid for profit, management fees, and taxes that would not have been incurred had the governmental unit purchased the facility**
- **Equipment and other capital expenditures as indirect costs**
- **Fines and penalties**
- **Fundraising and investment management costs**

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Airfare costs in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare (where authorized and available), or the lowest commercial discount airfare; exceptions when such accommodations:**
 - Require circuitous routing
 - Require travel during unreasonable hours
 - Excessively prolong travel
 - Result in additional costs that would offset the transportation savings
 - Offer accommodations not reasonably adequate for the traveler's medical needs
- ❖ **Governmental unit must justify and document these conditions on a case-by-case basis**

OMB Circular A-87

- **Examples of Unallowable Costs**

- **Legal expenses for prosecution of claims against the Federal government**
- **Contributions or donations rendered**
- **Costs of entertainment** – includes amusement, diversion, and social activities and any costs directly associated with such costs
- **Capital expenditures for general purpose equipment, buildings, and land** (except where approved in advance by the awarding agency)
- **Capital expenditures for improvements to land, buildings, or equipment that materially increases their value or useful life**

OMB Circular A-87

- **Examples of Unallowable Costs**

- **General costs of government**

- Salaries and other expenses of the Office of the Governor and of the State Legislature
- Costs of the judiciary branch – including prosecutorial activities unless treated as a direct cost to a specific program if authorized by program statute or regulation
- Costs of other general types of government services normally provided to the general public unless provided for as a direct cost under a program statute or regulation

❖ Refer to **Appendix K** for more examples of unallowable costs

APPENDIX L

OMB Circular A-102

Pre-Award Policies

OMB Circular A-102

- **Pre-Award Policies**

- **Use of grants and cooperative agreements**

- A grant or cooperative agreement shall be used only when the principal purpose of a transaction is to accomplish a public purpose of support or stimulation authorized by Federal statute
- Contracts shall be used when the principal purpose is acquisition of property or services for the direct benefit or use of the Federal Government

- **Advance Public Notice and Priority Setting**

- Public shall be notified in advance of intended funding priorities for discretionary assistance programs unless funding priorities are established by Federal Statute
 - Public has opportunity to provide comments on intended funding priorities
 - Discretionary grant awards in excess of \$25,000 shall be reviewed by a policy level official for consistency with agency priorities

OMB Circular A-102

- **Pre-Award Policies (cont.)**
 - **Standard Forms for Applying for Grants and Cooperative Agreements**
 - SF-424 Facesheet
 - SF-424a Budget Information (Non-Construction)
 - SF-424b Standard Assurances (Non-Construction)
 - SF-424c Budget Information (Construction)
 - SF-424d Standard Assurances (Construction)

OMB Circular A-102

- **Pre-Award Policies (cont.)**

- **Debarment and Suspension**

- Federal assistance is not awarded to applicants that are debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs under E.O. 12549
- Agencies shall establish procedures for the effective use of the List of Parties Excluded from Federal Procurement or Non-procurement programs to assure that they do not award assistance to listed parties in violation of the Executive Order
- Agencies shall also establish procedures to provide for effective use and/or dissemination of the list to assure that their grantees and subgrantees (including contractors) at any tier do not make awards in violation of the nonprocurement debarment and suspension common rule

OMB Circular A-102

- **Pre-Award Policies (cont.)**

- **Awards and Adjustments**

- Awards shall be made at least ten days prior to the beginning of the grant period
- Agencies shall notify grantees immediately of any anticipated adjustments in the amount of an award
 - Notice shall be provided as early as possible in the funding period
 - Reductions in funding shall apply only to periods after notice is provided
 - Whenever an agency adjusts the amount of an award, it shall also make an appropriate adjustment to the amount of any required matching or cost sharing

- **Carryover Balances**

- Agencies shall be prepared to identify to the amounts of carryover balances
 - (e.g., the amounts of estimated grantee unobligated balances available for carryover into subsequent grant periods)
- Agencies shall detail the fiscal and programmatic (level of effort) impact in the following period

OMB Circular A-102

- **Pre-Award Policies (cont.)**

- **Special Conditions or Restrictions**

- Agencies may impose special conditions or restrictions on awards to "high risk" applicants/grantees

- **Patent Rights**

- Agencies shall use the standard patent rights clause specified in "Rights to Inventions made by Non-profit Organizations and Small Business Firms" (37 CFR Part 401), when providing support for research and development

- **Metric System of Measurements**

- The Metric Conversion Act of 1975, as amended, declares that the metric system is the preferred measurement system for U.S. trade and commerce
- Agencies must use this system to conduct their measurements

OMB Circular A-102

- **Pre-Award Policies (cont.)**

- **Waiver of Single State Agency Requirements**

- Requests to agencies from the Governors, or other duly constituted State authorities, for waiver of "single" State agency requirements in accordance with section 31 U.S.C. 6504, "Use of existing State or multi-member agency to administer grant programs," shall be given expeditious handling and, whenever possible, an affirmative response
- When it is necessary to refuse a request for waiver of "single" State agency requirements under section 204 of the Intergovernmental Corporation Act, the Federal grantor agency shall advise OMB prior to informing the State that the request cannot be granted. The agency shall indicate to OMB the reasons for the denial of the request
- Legislative proposals embracing grant-in-aid programs shall avoid inclusion of proposals for "single" State agencies in the absence of compelling reasons to do otherwise. In addition, existing requirements in present grant-in-aid programs shall be reviewed and legislative proposals developed for the removal of these restrictive provisions

APPENDIX M

OMB A-102

Post-Award Policies

OMB Circular A-102

- **Post-Award Policies**

- **Cash Management**

- Agency methods and procedures for transferring funds shall minimize the time elapsing between the transfer to recipients of grants and cooperative agreements and the recipient's need for the funds
 - Such transfers shall be made consistent with program purposes, applicable law and Treasury regulations contained in 31 CFR Part 205, Federal Funds Transfer Procedures
 - Where letters-of-credit are used to provide funds, they shall be in the same amount as the award

OMB Circular A-102

- **Post-Award Policies**

- **Grantee Financial Management Systems**

- In assessing the adequacy of an applicant's financial management system, the awarding agency shall rely on readily available sources of information, such as audit reports, to the maximum extent possible. If additional information is necessary to assure prudent management of agency funds, it shall be obtained from the applicant or from an on-site review.

OMB Circular A-102

- **Post-Award Policies**

- **Financial Status Reports**

- Federal agencies shall require grantees to use the SF-269, Financial Status Report Long Form, or SF-269a, Financial Status Report-Short Form, to report the status of funds for all non-construction projects or programs
- Federal agencies shall not require grantees to report on the status of funds by object class category of expenditure (e.g., personnel, travel, equipment)
- If reporting on the status of funds by programs, functions or activities within the project or program is required by statute or regulation, Federal agencies shall instruct grantees to use block 12, Remarks, on the SF-269, or a supplementary form approved by the OMB under the Paperwork Reduction Act of 1980.
- Federal agencies shall prescribe whether the reporting shall be on a cash or an accrual basis
 - If the Federal agency requires accrual information and the grantee's accounting records are not normally kept on an accrual basis, the grantee shall not be required to convert its accounting system but shall develop such accrual information through an analysis of the documentation on hand

OMB Circular A-102

- **Post-Award Policies**

- **Program Income**

- Agencies shall encourage grantees to generate program income to help defray program costs. However, Federal agencies shall not permit grantees to use grant-acquired assets to compete unfairly with the private sector.
- Federal agencies shall instruct grantees to deduct program income from total program costs as specified in the grants management common rule, unless agency regulations or the terms of the grant award state otherwise. Authorization for recipients to follow other alternatives shall be granted sparingly.

OMB Circular A-102

- **Post-Award Policies**

- **Site Visits and Technical Assistance**

- Agencies shall conduct site visits only as warranted by program or project needs.
- Technical assistance site visits shall be provided only
 - in response to requests from grantees
 - based on demonstrated program need
 - when recipients are designated “high risk”

- **Contracting with small and Minority Firms, Women’s Business Enterprises, and Labor Surplus Area Firms**

- It is national policy to award a fair share of contracts to small and minority business firms. Grantees shall take similar appropriate affirmative action to support of women's enterprises and are encouraged to procure goods and services from labor surplus areas.

OMB Circular A-102

- **Post-Award Policies**

- **Infrastructure Investment**

- Agencies shall encourage grantees to consider the provisions of the common rule at Section __. 31 and Executive Order 12803 ("Infrastructure Privatization")
- Includes reviewing and modifying procedures affecting the management and disposition of federally-financed infrastructure owned by State and local governments, with their requests to sell or lease infrastructure assets, consistent with the criteria in Section 4 of the Order
- Related guidance contained in Executive Order 12893 ("Principles for Federal Infrastructure Investments") requiring economic analysis and the development of investment options, including public-private partnership, shall also be applied
- On March 7, 1994, OMB issued guidance on Executive Order 12893 in OMB Bulletin No. 94-16

OMB Circular A-102

- **Post-award Policies**

- **Resource Conservation and Recovery Act**

- Agencies shall implement the Resource Conservation and Recovery Act of 1976 (RCRA) (42 U.S.C. 6962)
- Any State agency or agency of a political subdivision of a State which is using appropriated Federal funds must comply with Section 6002 of RCRA
- Section 6002 requires that preference be given in procurement programs to the purchase of specific products containing recycled materials identified in guidelines developed by the Environmental Protection Agency (EPA)
- Current guidelines are contained in 40 CFR Parts 247-253
- State and local recipients of grants, loans, cooperative agreements or other instruments funded by appropriated Federal funds shall give preference in procurement programs to the purchase of recycled products pursuant to the EPA guidelines.

OMB Circular A-102

- **Post-award Policies**

- **Procurement of Goods and Services**

- Agencies should be aware of and comply with the requirement enacted in Section 623 of the Treasury, Postal Service and General Government Appropriations Act, 1993, and reenacted in Section 621 of the fiscal year 1994 Appropriations Act
- This Section requires grantees to specify in any announcement of the awarding of contracts with an aggregate value of \$500,000 or more, the amount of Federal funds that will be used to finance the acquisitions

OMB Circular A-102

- **Post-award Policies**

- **Conditional Exemptions**

- OMB authorizes conditional exemption from OMB administrative requirements and cost principles circulars for certain Federal programs with statutorily-authorized consolidated planning and consolidated administrative funding, that are identified by a Federal agency and approved by the head of the Executive department or establishment
- Federal agencies may exempt covered, State-administered, non-entitlement grant programs from certain OMB grants management requirements when said grant programs have specific statutorily-authorized consolidated planning and consolidated administrative funding

APPENDIX N

OMB Circular A-102 After-the-Grant Policies

OMB Circular A-102

- **After-the-grant Policies**

- **Closeout**

- Federal agencies shall notify grantees in writing before the end of the grant period of final reports that shall be due, the dates by which they must be received, and where they must be submitted. Copies of any required forms and instructions for their completion shall be included with this notification. The Federal actions that must precede closeout are:
 - Receipt of all required reports
 - Disposition or recovery of federally-owned assets (as distinct from property acquired under the grant)
 - Adjustment of the award amount and the amount of Federal cash paid the recipient

OMB Circular A-102

- **After-the-grant Policies**

- **Annual Reconciliation of Continuing Assistance Awards**

- Federal agencies shall reconcile continuing awards at least annually and evaluate program performance and financial reports. Items to be reviewed include:
 - A comparison of the recipient's work plan to its progress reports and project outputs
 - the Financial Status Report (SF-269)
 - Request(s) for payment
 - Compliance with any matching, level of effort or maintenance of effort requirement
 - A review of federally-owned property (as distinct from property acquired under
 - the grant)