

TYPE OF REQUEST:

ACCOUNT ESTABLISHMENT / MODIFICATION FORM SEE INSTRUCTIONS

FROM:

1

* Agency Grant Manager:

Contact Number:

ACCOUNT TITLE:

PURPOSE:

additional purpose information

APPROPRIATION TYPE:

BUDGET CODE:

FUND NUMBER:

2

BUDGET EXPENSE CODE and AMOUNT PER EXPENSE: DO NOT COMPLETE IF MODIFICATION OF END DATE ONLY

| | | | |
|--|--|--|---|
| <input type="checkbox"/> 6 111 Salary | <input type="checkbox"/> 6 233 Space Rental | <input type="checkbox"/> 6 280 Sub-Recipient | <input type="checkbox"/> 6 450 Capital Outlay |
| <input type="checkbox"/> 6 112 OT/Prem Pay | <input type="checkbox"/> 6 240 Supplies | <input type="checkbox"/> 6 290 Miscellaneous | <input type="checkbox"/> 6 700 Indirect-Local |
| <input type="checkbox"/> 6 113 Benefits | <input type="checkbox"/> 6 250 Equipment | <input type="checkbox"/> 6 361 Power | <input type="checkbox"/> 6 701 Indirect-Fed |
| <input type="checkbox"/> 6 220 Travel | <input type="checkbox"/> 6 270 Worker's Comp | <input type="checkbox"/> 6 362 Water | <input type="checkbox"/> 6 800 Reimb. Expend. |
| <input type="checkbox"/> 6 230 Contractual | <input type="checkbox"/> 6 271 Drug Testing | <input type="checkbox"/> 6 363 Telecomm | TOTAL: - |

3

| | | | | |
|------------------------|-----------------------|-----------------------|---------------------|----------------------------|
| PUBLIC LAW / AUTHORITY | ORIGIN YEAR (2-digit) | DEPT or DEPT+ DIV NO. | GOVERNMENT FUNCTION | APPROPRIATION FUNCTION NO. |
| 4A | 4 | 4C | | |

| | | | |
|------------------------------|------------------------------|---------------------|----------------------|
| * FEDERAL AWARD ID NO (FAIN) | * ASSISTANCE LISTINGS (CFDA) | START DATE | EXPIRATION DATE |
| 4D | | | |
| * FEDERAL SHARE PERCENTAGE | * LOCAL SHARE PERCENTAGE | OBLIGATION END DATE | EXPENDITURE END DATE |
| | 100.0% | | |

4

4E

4G

4F

| | | | |
|--------------------------------------|-------------|-----------------------------------|-------------------|
| FINANCIAL DIMENSION (ACCOUNT NUMBER) | TOTAL FUNDS | | |
| - - | LOCAL | FEDERAL - AUTHORIZED (Cumulative) | FEDERAL - AWARDED |

| | | | | |
|---|--|---------------|---------------------|---|
| ** LOCAL MATCH ACCOUNT NUMBER | DIVISION OF ACCOUNTS USE ONLY - GENERAL LEDGER or REVENUE ACCOUNT | | | |
| 5 | <input type="checkbox"/> = GENERAL LEDGER <input type="checkbox"/> = REVENUE | | ACCOUNT TITLE | |
| | | | 6 | |
| ** NOTE (must indicate local match) IF LOCAL MATCH ACCOUNT DOES NOT EXIST OR NEEDS UPDATING, PLEASE ATTACH SEPARATE E.O.A. REQUEST (for Local Match). | | | | <input type="radio"/> YES <input checked="" type="radio"/> NO |
| MAIN ACCOUNT TYPE | MAIN ACCT CATEGORY | DB/CR DEFAULT | YEAR-END CLOSE TYPE | LINKED TO BANK |

| | | |
|--------------|---------------------|----------------------|
| REQUESTOR: | BBMR / DOA DIRECTOR | DIVISION OF ACCOUNTS |
| Print Name | Print Name | Print Name |
| 7 | | |
| REQUESTED BY | APPROVED BY | APPROVED BY |
| DATE | DATE | DATE |

| | | | | |
|--|-----------------|--|----------------|------|
| DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY | | | | |
| DRAW TYPE | DRAW ACCT | SUB-ACCT | REVIEWED BY | |
| | | <input type="radio"/> YES <input type="radio"/> NO | | |
| DOCUMENT NUMBER | REVENUE ACCOUNT | REPORTING | INDIRECT COSTS | DATE |
| | | 8 | | |

NOTES:

9

General:

The Main Account Number Structure of the Guam Financial Management Information System (GFMS) consists of seven (7) characters comprising of several elements in the General Ledger (GL). The Expense Account Number consists of the GL Main Expense Account (formerly known as the "Object Classification"), the Fund, the Origin Year, and Job Number (formerly the Department/Division + Sequence).

Ex: **6230001-100-24-0600001**

There are five unique interrelated ledger files maintained in the GFMS. These ledger files are assigned a single numeric digit code. The Ledger File Code is always the first position of the Account Number.

The Ledger Codes are as follows:

| <u>CODE</u> | <u>FILE</u> |
|-------------|--------------------|
| 1 | Asset Accounts |
| 2 | Liability Accounts |
| 3 | Equity Accounts |
| 5 | Revenue Accounts |
| 6 | Expense Accounts |

Responsibility:

Primary responsibility for establishing appropriation, general ledger and revenue ledger accounts rests with the Chief Financial Officer (CFO) of the Department of Administration (DOA). The CFO 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 annual Appropriation Bill becomes public law, the approved budget is ready for execution. The appropriation amounts are usually authorized in lump sum, which requires the department or agency to provide the Bureau of Budget and Management Research (BBMR) a breakdown of the lump sum amount by expense account using an Allotment Schedule.

See also breakdown by Expense Type (Page 3) & Account Structure (Page 4) of these instructions.

ESTABLISHMENT OF ACCOUNT INSTRUCTIONS

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

The following is applicable to Federal Grants – marked by asterisks ():*

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

Use Notes at the bottom of the form for additional information. Do Not overflow fields.

The Department + Division Number must be indicated.

Box 1-----

Type of Request – Select the type of request.

- Establishment of Account
- Modification of Account
- Modification of End Date Only

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

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

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

NOTE: The use of "Fiscal Year", "Calendar Year" or similar which restricts the title will be removed.

Purpose – Select the purpose for the Request for Establishment / Modification of Account.

- Original - Federal Grant
- Supplemental - Federal Grant
- Period Modification - Federal Grant
- Original - Local/Special Revenue Fund
- Supplemental - Local/SRF
- Period Modification - Local/SRF
- Other (please state)

Box 2-----

Appropriation Type – Select Appropriation type in drop-down menu.

- AA - Appropriation Act
- Fmat - Federal / Local Match
- F100 - Federal 100%
- SG - Subgrants
- X - Un-budgeted Funds
- Z - Work Request

Budget Code – Select Budget code in drop-down menu.

Fund Number – Select Fund number in the drop-down menu.

Fund Number will auto-populate.

Box 3-----

Budget Expense Code -

1) Check the box applicable to the request; **and**,

Expense Total will auto-calculate.

Box 4-----

MINIMUM REQUIREMENTS (A to E):

- A) **Public Law Number / Authority** – enter the public law number or authorization number.
- B) **ORIGIN YEAR** – enter the 2-digit year account is to be established.
- C) **DEPARTMENT AND DIVISION number.**

The Government Function and Appropriation Function Number will auto-populate when Dept selected.

D) **Federal Award Identification Number (FAIN) *** – enter the Federal Award Identification Number.

Assistance Listings (CFDA) – enter the Federal Assistance number (formerly known as the Catalog of Federal Domestic Assistance – CFDA)

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

Share Percentage – enter the applicable percentages.

- Federal Share Percentage
- Local Share Percentage *

NOTE: Local Share will auto-calculate if Federal Share is entered, primarily for matching accounts.

Financial Dimension (Account Number) – enter the applicable info for sequential numbering; otherwise, the sequence will be assigned by DOA.

Fund-Year-Dept (Dept/Div) will auto-populate.

NOTE: If Division number is not present, please **WRITE-IN** the Division number in the “Financial Dimension (Account Number) field.

F) SEQUENCE NUMBER (last 3-digit) of Job Number. If unknown, DOA will assign the number.

G) TOTAL FUNDS – Enter the amount relative to the type of fund; local, special fund or federal.

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

Box 5-----

Local Match Account Number – enter the local match account number if federally related.

If new, a separate EOA to establish must be submitted.

Important: The Federal match should not include the local match amount.

Box 6-----

Division of Accounts Use Only - General Ledger or Revenue Account - Enter related account (if any) **or leave blank**.

- 1) Check the box applicable to the request;
- 2) Enter the preferred Account Title;
- 3) Select applicable info from drop down menus; **and**,
- 4) Select if linked to bank.

Box 7-----

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

BBMR (or DOAd) - Enter the name, original signature and date. DOA signature only for BBMR exempts.

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

Box 8-----

Reserved for DOA–Federal Branch.

Box 9-----

Additional Notes or supporting data.

EOA SUBMISSION INSTRUCTIONS

After completing the form, the department or agency must first submit the EOA form to DOA according to FUND TYPE:

A) General Fund or Special Revenue Fund Accounts

For the establishment of General Fund or Special Revenue Fund Account,

- a. Agency prepares EOA and sends EXCEL version for review by DOA/FMSC.
- b. DOA/FMSC; then verifies:
 - i. if a NEW job number is needed, **or**,
 - ii. if an ERROR is identified, EOA is returned to submitting Agency for correction and resubmission.
- c. DOA/FMSC assigns the NEW and Forwards the EOA to BBMR job number, if new, will be assigned by DOA/FMSC and forwarded to BBMR for their review and process.

B) Federal Fund Accounts

For the establishment of Federal Fund:

Workflow process for Federal accounts:

- a. Agency prepares EOA and sends EXCEL version for review by DOA/Federal Branch.
- b. DOA/Federal Branch reviews the EOA; then,
 - i. if a NEW job number is needed, EOA is forwarded to the DOA/FMSC Section; **or**,
 - ii. if an ERROR is identified, EOA is returned to submitting Agency for correction and resubmission.
- c. DOA/FMSC assigns the NEW and Forwards the EOA to BBMR job number, if new, will be assigned by DOA/FMSC and forwarded to BBMR for their review and process.

C) BBMR reviews the account before appropriation and allotment amounts can be recorded; after which the form will be transmitted back to DOA for final process and/or file.

The requesting department or agency **should always verify and monitor** their respective account(s) on the GFMS System for accuracy.

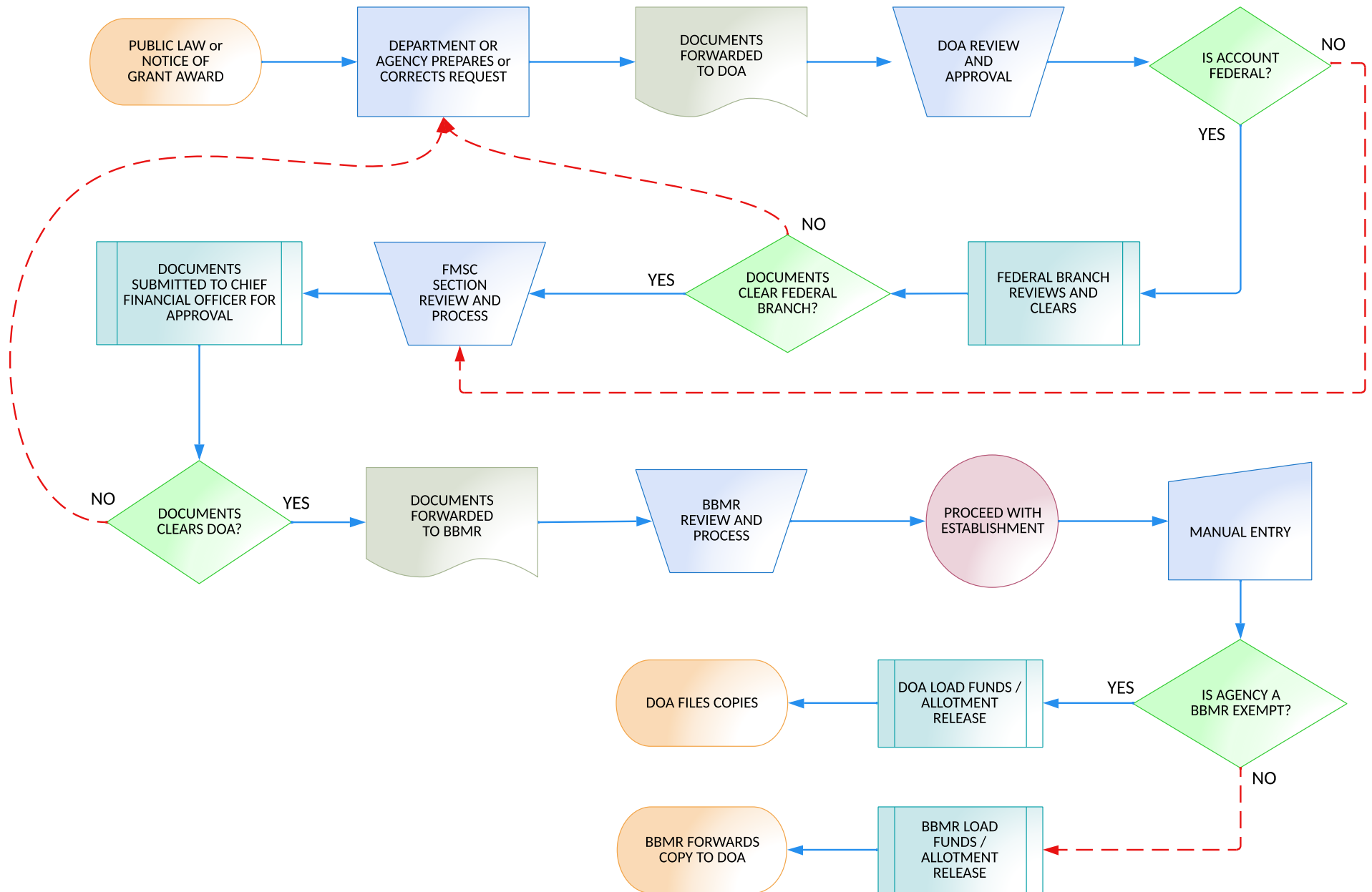
***NOTES:**

The asterisk (*) indicates required information related to Federal Accounts.

Attachments Required

- The law, grant or other executive order that authorizes the establishment of the account.
- Grantor approved documents (i.e. Budget Narrative, etc.)
- Financial Report for Deposit Accounts (General Ledger or Revenue Accounts).

DOA ACCOUNTING APPROPRIATION ESTABLISHMENT PROCESS



Account Establishment Instructions (2026-04-20) Form ACC-EOA002 (v.4.4)

Main Expense accounts

Notice the three digits following the “6” were formally “object codes” in the Legacy/AS400;
Many are Invalid for use.

6111000Payroll Adjustment Account

6111001REGULAR SALARY

6112001OVERTIME SALARY

6113001FRINGE

6114001HEALTH-BENEFIT *(Not Valid for Use)*

6115001LIFE-BENEFIT *(Not Valid for Use)*

6220001TRAVEL

6221001AIRFARE *(Not Valid for Use)*

6223001ACCOMODATION *(Not Valid for Use)*

6227001BENEFICIARY *(Not Valid for Use)*

6230001CONTRACT

6231001CONTRACT SVC

6232001O/E LEASE *(Not Valid for Use)*

6233001BLDG RENT

6238001VEH C/L *(Not Valid for Use)*

6240001SUPPLIES

6250001EQUIPMENT

6270001WORKERS COMP BENEFITS

6271001DRUG TESTING CHARGES

6280001SUB-RECIPIENT/GRANTS

6290001MISCELLANEOUS

6299001UNKNOWN *(Not Valid for Use)*

6361001POWER UTILITY

6362001WATER UTILITY

6363001TELECOMM

6450001CAPITAL OUTLAY

6700001INDIRECT COST - LOCAL

6701001INDIRECT COST - FEDERAL

6712001FORCE EQUIPMENT ALLOWANCE-FEMA *(Not Valid for Use)*

6800001EXPENDITURE REIMBURSEMENT

6999000EXPENDITURES *(Not Valid for Use)*

Account Establishment Instructions (2026-04-20) Form ACC-EOA002 (v.4.4)

| Current Dept Code | Recommend 2-Digit Code | Government Agencies | Line agency |
|-------------------|------------------------|---|-------------------------------------|
| 01 | 01 | Judiciary of Guam | <input type="checkbox"/> |
| 02 | 02 | Office of the Governor | <input checked="" type="checkbox"/> |
| 03 | 03 | Office of the Lieutenant Governor | <input checked="" type="checkbox"/> |
| 04 | 04 | Bureau of Budget and Mangement Research | <input checked="" type="checkbox"/> |
| 05 | 05 | Civil Service Commission | <input checked="" type="checkbox"/> |
| 06 | 06 | Department of Administration | <input checked="" type="checkbox"/> |
| 07 | 07 | Guam Election Commission (GEC) | <input checked="" type="checkbox"/> |
| 08 | 08 | Department of Revenue and Taxation | <input checked="" type="checkbox"/> |
| 09 | 09 | Bureau of Statistics and Plans | <input checked="" type="checkbox"/> |
| 10 | 10 | Department of Public Works | <input checked="" type="checkbox"/> |
| 11 | 11 | Office of the Attorney General | <input checked="" type="checkbox"/> |
| 12 | 12 | Guam Police Department | <input checked="" type="checkbox"/> |
| 13 | 13 | Department of Corrections | <input checked="" type="checkbox"/> |
| 16 | 16 | Department of Agriculture | <input checked="" type="checkbox"/> |
| 17 | 17 | Department of Public Health and Social Services (DPHSS) | <input checked="" type="checkbox"/> |
| 18 | 18 | Guam Public Library System | <input checked="" type="checkbox"/> |
| 19 | 19 | Guam Department of Education | <input type="checkbox"/> |
| 20 | 20 | Department of Youth Affairs | <input checked="" type="checkbox"/> |
| 21 | 21 | Office of Technology (OTech) | <input checked="" type="checkbox"/> |
| 22 | 22 | Guam Environmental Protection Agency | <input checked="" type="checkbox"/> |
| 23 | 23 | Guam Behavioral Health and Wellness Center (GBWHC) | <input checked="" type="checkbox"/> |
| 24 | 24 | Department of Labor | <input checked="" type="checkbox"/> |
| 25 | 25 | Department of Parks and Recreation | <input checked="" type="checkbox"/> |
| 26 | 26 | Department of Integrated Services for Individuals with Disabilities (DISID) | <input checked="" type="checkbox"/> |
| 27 | 27 | Office of Civil Defense | <input checked="" type="checkbox"/> |
| 28 | 28 | Mayors Council of Guam | <input checked="" type="checkbox"/> |
| 29 | 29 | Department of Land Management | <input checked="" type="checkbox"/> |
| 30 | 30 | Office of the Chief Medical Examiner | <input checked="" type="checkbox"/> |
| 0282 | 31 | Office of Veteran's Affairs Office of Veteran's Affairs (GVAO) | <input checked="" type="checkbox"/> |
| 32 | 32 | Guam Customs and Quarantine (CQA) | <input checked="" type="checkbox"/> |
| 3640 | 33 | Guam Museum | <input checked="" type="checkbox"/> |
| 34 | 34 | Guam Energy Office | <input checked="" type="checkbox"/> |
| 0209 | 35 | Guam Ancestral Lands Commission (former PUC) | <input checked="" type="checkbox"/> |
| 36 | 36 | Department of Chamorro Affairs | <input checked="" type="checkbox"/> |
| 37 | 37 | Department of Military Affairs | <input checked="" type="checkbox"/> |
| 0672 | 38 | Commission on Chamoru Language History and Culture | <input checked="" type="checkbox"/> |
| 1002 | 39 | Guam Contractors License Board (39 former Territorial Prosecutor) | <input checked="" type="checkbox"/> |
| 40 | 40 | Guam Council on the Arts & Humanity (CAHA) | <input checked="" type="checkbox"/> |
| 42 | 42 | Guam Fire Department | <input checked="" type="checkbox"/> |
| 43 | 43 | Bureau of Woman Affairs | <input checked="" type="checkbox"/> |
| 44 | 44 | Chamorro Land Trust Commission | <input checked="" type="checkbox"/> |
| 46 | 46 | Guam Ethics Commission | <input checked="" type="checkbox"/> |
| 1003 | 47 | Professional Engineers, Architects and Land Surveyors (PEALS) Board | <input checked="" type="checkbox"/> |
| 9910 | 50 | Guam Solid Waste Management | <input checked="" type="checkbox"/> |
| 0650 | 51 | General Service Agency (GSA) | <input checked="" type="checkbox"/> |
| 0280 | 55 | Guam Homeland Security (GHS) | <input checked="" type="checkbox"/> |
| 9959 | 59 | Office of Public Accountability | <input checked="" type="checkbox"/> |
| 9960 | 60 | Guam Legislature | <input type="checkbox"/> |
| 9961 | 61 | Guam International Airport Authority | <input type="checkbox"/> |
| 9962 | 62 | Guam Economic Development Authority | <input type="checkbox"/> |
| 3631 | 63 | Guam Educational Telecommunication Corporation (aka PBS) | <input type="checkbox"/> |
| 9964 / 0681 | 64 | Guam Academy Charter School Council | <input type="checkbox"/> |
| 9965 | 65 | Guam Housing Corporation | <input type="checkbox"/> |
| 9966 | 66 | Guam Memorial Hospital Authority | <input type="checkbox"/> |
| 9967 | 67 | Guam Power Authority | <input type="checkbox"/> |
| 9969 | 69 | Guam Housing and Urban Renewal Authority | <input type="checkbox"/> |
| 9970 | 70 | Guam Visitors Bureau | <input type="checkbox"/> |
| 9972 | 72 | Government of Guam Retirement Fund | <input type="checkbox"/> |
| 9973 | 73 | University of Guam | <input type="checkbox"/> |
| 9974 | 74 | POST Commission PL29-12 | <input checked="" type="checkbox"/> |
| 9976 | 76 | Guam Commission for Educator Certification | <input checked="" type="checkbox"/> |
| 9977 | 77 | Guam Regional Transit Authority | <input checked="" type="checkbox"/> |
| 9978 | 78 | Guam Waterworks Authority | <input type="checkbox"/> |
| 9980 | 80 | Public Defender Services Corporation | <input type="checkbox"/> |
| 9981 | 81 | Guam Community College | <input type="checkbox"/> |
| 9986 | 86 | Hagatna Restoration & Redevelopment Authority (HRRRA) | <input checked="" type="checkbox"/> |
| 0902 | 97 | Guam Developmental Disabilities Council | <input checked="" type="checkbox"/> |

GovGuam 2-Digit Dept Code Update

Account Establishment Instructions (2026-04-20) Form ACC-EOA002 (v.4.4)

Account Structure:

To review your account, you will need to know what your D365/ERP Job Number is.

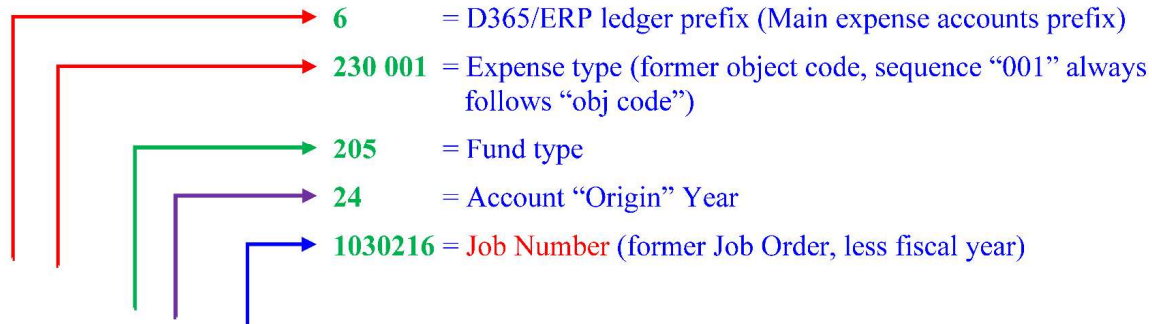
Job number is similar to the AS400's "Job Order Number", without the Fiscal Year.

I will try to interpret how the D365/ERP account (called Dimensions now) structure is:

STEP 1: (AS400 full acct) 5-205-A-24-1030-SE-216-230 >>>> (AS400 Job Order No.) 1030-24-216-230

STEP 2: (AS400 JON) 1030-24-216-230 >>>> (D365/ERP Job Number, no fiscal year, no object code) 1030-216

STEP 3: (D365/ERP Full Acct Number aka Dimension values) 6230001-205-24-1030216



6230001-205-24-1030216

STEP 4: (Actual D365/ERP Dimension Value) **6230001-205-24-1030216**

NOTE any **6xxx001** is considered the "Main Account", the "xxx" were former object codes (see next page)