

# REQUEST FOR ESTABLISHMENT/MODIFICATION OF ACCOUNT

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

\* Agency Grant Manager: 1 \_\_\_\_\_ Contact Number: \_\_\_\_\_

ACCOUNT TITLE (Max 30 characters): \_\_\_\_\_

**PURPOSE:**

- |  |   |   |
|--|---|---|
| <input type="checkbox"/> Grant Award [Original] - Federal    | <input type="checkbox"/> Catalog Number Change - Federal  | <input type="checkbox"/> Appropriation [Original] - Local     |
| <input type="checkbox"/> Grant Award [Supplement] - Federal  | <input type="checkbox"/> Appropriation Type Change  | <input type="checkbox"/> Appropriation [Supplemental] - Local |
| <input type="checkbox"/> Grant Period Modification - Federal | <input type="checkbox"/> Object Class( <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">2</span> ) / Delete | <input type="checkbox"/> Appropriation Period Modification    |
| <input type="checkbox"/> Grant Number Change - Federal       | <input type="checkbox"/> Local/Federal Participation Ratio Modification   | <input type="checkbox"/> Other [specify]: _____               |

**APPROPRIATION TYPE:**

- |  |  |  |                                      |
|--|--|--|--------------------------------------|
| <input type="checkbox"/> Local Operation [A]     | <input type="checkbox"/> Federal 101 [E]   | <input type="checkbox"/> Subgrants [J]                   | <b>DOA USE ONLY:</b><br>CIP - Yes No |
| <input type="checkbox"/> Federal Local Match [B] | <input type="checkbox"/> Federal CIP [F] <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">3</span> | <input type="checkbox"/> Reimbursable Appropriations [X] |                                      |
| <input type="checkbox"/> Local Continuing [C]    | <input type="checkbox"/> Federal Match Continuing [G]  | <input type="checkbox"/> Work Request [Z]                |                                      |
| <input type="checkbox"/> Local CIP [D]           | <input type="checkbox"/> Federal 101 Continuing [H]  | <input type="checkbox"/> Other: _____                    |                                      |

**OBJECT CLASS(ES) REQUIRED:**

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

AUTHORITY / * GRANT NO. / PL NO.	CATALOG NUMBER (Category Code)	START DATE	EXPIRATION DATE
*FEDERAL SHARE PERCENTAGE	* LOCAL SHARE PERCENTAGE	OBLIGATION END DATE	EXPENDITURE END DATE
		<span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">5</span>	
APPROPRIATION (GL or REV) ACCOUNT NUMBER	TOTAL FUNDS		
	LOCAL	FEDERAL - AUTHORIZED (Cumulative)	FEDERAL - AWARDED
JOB ORDER ASSIGNED	** LOCAL MATCH ACCOUNT NUMBER	<b>** NOTE</b>	
		IF LOCAL MATCH ACCOUNT DOES NOT EXIST, PLEASE ATTACH <b>SEPARATE</b> E.O.A. REQUEST.	

REQUESTOR:	BBMR	DIVISION OF ACCOUNTS
REQUESTED BY _____ DATE _____	APPROVED BY <span style="border: 1px solid black; border-radius: 50%; padding: 2px 5px;">6</span> _____ DATE _____	APPROVED BY _____ DATE _____

DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY			
DRAW TYPE	DRAW ACCT	SUB-ACCT	REVIEWED BY
DOCUMENT NUMBER	REPORTING REQUIREMENT	REVENUE ACCOUNT	DATE

NOTES: \_\_\_\_\_

# Account Establishment (@ 04/30/2014)

Form ACC-EOA001

## General:

The Appropriation Account Number Structure of Guam - BAC/S consists of nineteen (19) characters comprising of several elements. The Appropriation Account Number consists of the Fund, Appropriation, Fiscal Year, Organization, Program and Object Classification.

i.e. 5100 A 07 0600 GA 001 230

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

### CODE FILE

- |   |                            |
|---|----------------------------|
| 1 | General Ledger File        |
| 3 | Revenue Ledger File        |
| 5 | Appropriation Account File |

## Responsibility:

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

## Recording Appropriation:

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

The account must first be established before appropriation and allotment amounts can be recorded.

### Completion of Establishment of Account:

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

#### Box 1

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

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

**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 3a

**CIP** - Reserved for Division of Accounts - Federal Branch.

#### 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 DOA 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.

#### 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 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 BAC/S System.

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

### Attachments

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