



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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



LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

JAN 17 2024

Benjamin J.F. Cruz
Public Auditor
Office of Public Accountability
Suite 401, DNA Building
238 Archbishop Flores Street
Hagåtña, Guam 96910

Håfa Adai Public Auditor Cruz,

Buenas yan Håfa Adai! Pursuant to Title 1 Guam Code Annotated, Chapter 19, §1922(a), transmitted herewith is the Bureau's Citizen Centric Report for Fiscal Year 2022. A copy of this report has also been uploaded onto our website at bbmr.guam.gov as mandated.

Senseramente,

LESTER L. CARLSON, JR.

Attachment(s)



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Leadership



**THE HONORABLE
 LOURDES A. LEON GUERRERO**
I Maga'hågan Guåhan
GOVERNOR OF GUAM



**THE HONORABLE
 JOSHUA F. TENORIO**
I Sigundo Maga'låhen Guåhan
LT. GOVERNOR OF GUAM



LESTER L. CARLSON, JR.
Direktot
DIRECTOR

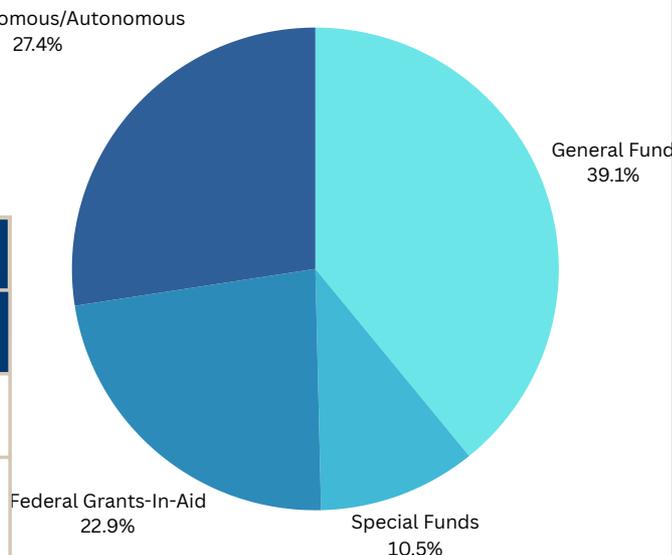
About the Bureau

The Bureau of Budget and Management Research (BBMR) functions as one of the staff offices of the Governor with a staff compliment of 12 professionals. With the passage of P.L. 12-115, BBMR provides technical and support services in fiscal planning, directing and coordinating program planning and evaluation activities. These activities are conducted to ensure that effective planning and management methods are used by departments and agencies of the Government of Guam.

Strategic Goals

- Provide guidance and direction to all government agencies on programmatic and budgetary matters
- Provide the Governor and the Legislature with information and support to effectuate and facilitate policy deliberations and decisions
- Implement the Governor's programmatic and fiscal policies
- Review and implement legislative mandates affecting budgetary and fiscal policies government-wide
- Conduct ongoing review and evaluation of financial and operational controls of the Government

FY 2022 Operating Revenues

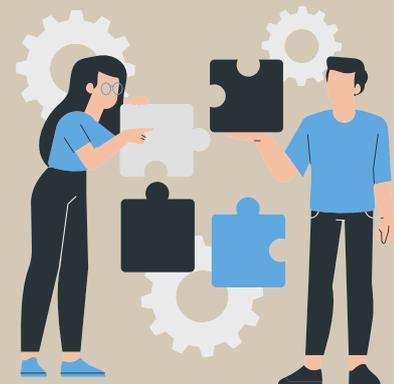


Vision Statement

The BBMR aims to provide guidelines on organizational methods, policy, execution, financial management, and technical assistance to the various agencies and departments within the Government of Guam. The Bureau of Budget and Management Research uses extensive research and planning methodologies for all aspects of GovGuam's operations to ensure all budgetary and control systems are in accordance with all local and federal policies, laws mandates, and procedures.

Mission Statement

The BBMR is responsible for developing, implementing, monitoring, and managing the Executive Branch budget for all line agencies of the Government of Guam, as well as providing advisory guidance to the Governor on policy development, program coordination, fiscal impact, planning and budgeting matters.



Staff Composition

Fiscal Year	20	21	22
Director	1	1	1
B&M Supervisors	3	3	3
B&M Analysts	9	8	8
Admin.	3	3	3



The Budget Call



Every fiscal year, the Government of Guam operates using revenues appropriated through that fiscal year's Budget Act. The Budget Act is what authorizes the entire government to spend money from the General Fund and several different Special Revenue Funds. But where does this process start?

The Budget Call is a memorandum that is sent out by the BBMR between the months of November and December to initiate what is called the "Budget Process". It is through the Budget Call that several actions are set in motion.

After this document is disseminated, departments have until the end of December to submit their "Wish List" budgets. The BBMR reviews each "Wish List" budget and then creates a budget ceiling. The budget ceiling is determined using revenue projections produced by the BBMR. From this revenue estimate, the Governor divides it out to determine departmental budget ceilings. These are used to compile the Governor's Executive Budget Request. The Governor's Executive Budget Request is then submitted to the Legislature by January 31 of each fiscal year.

Digging A Bit Deeper

While at its base the Budget Call is a "call for budgets", it is also a way to standardize the format and the methodology of budgets across all line agencies. How is this done? Well, apart from standard budget forms (e.g., budget digests and staffing patterns) the Budget Call also contains guidelines, both general and fiscal year specific, for departments to follow while preparing their budgets.

Some examples are as follows:

- All personnel service costs, utilities, and fixed costs must be fully covered as a priority.
- Personnel service costs should be for currently filled positions and for recruitments in progress.
- Budgeting overtime must be justified.
- All anticipated travel must be justified.
- All budget submissions should be presented at maintenance levels, exercising budgetary and fiscal discipline while maintaining critical service needs.

The final guideline listed might raise the question, "But departments submit 'wish lists', why then is it stated that budgets should be at maintenance level?" The key to this guideline is the phrase "critical service needs". This is the opportunity for a department to show what the requirements are to run at maximum efficiency. If what a department currently has is not enough, then the "wish list" is a way to get the conversation started on what is "enough".

So Are We Done Now?

Not quite. Once January 31st has passed and the Governor's Executive Budget Request has been submitted to the Legislature, the work continues. After all, the Governor's Executive Budget Request is a high level budget request that presents revenue projections, presents line agency programs, estimates federal funding, and proposes budget ceilings for each department.

Hold on, but the department sent in their "wish list". What more do they need? Remember the budget ceilings earlier? All "wish lists" are then reworked into departmental budgets in line with the Governor's ceilings. These departmental budgets are due to the Legislature by mid-March.

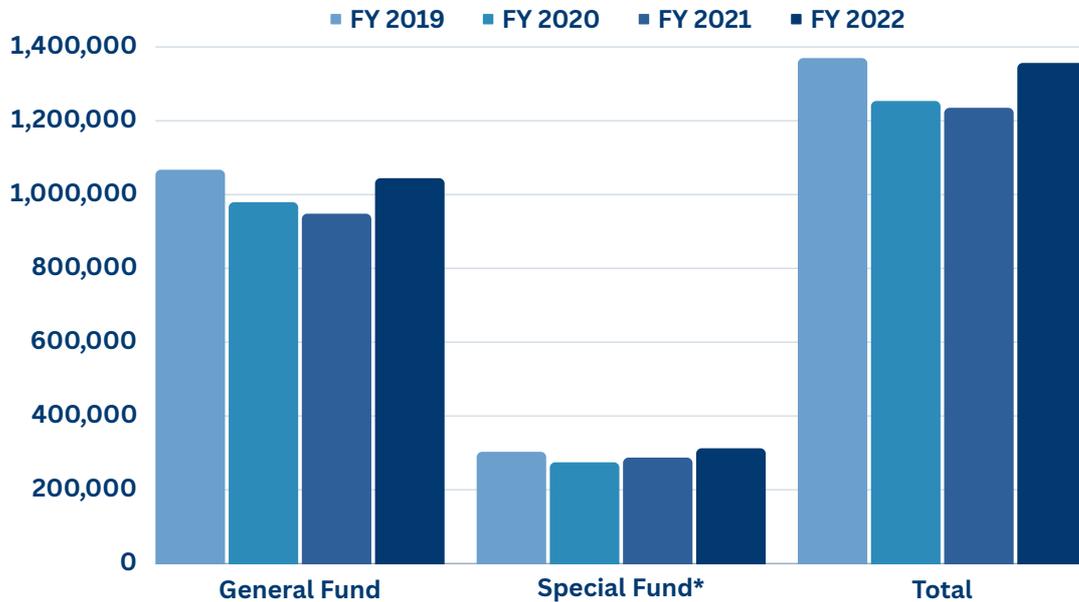
Then, the Legislature has until August 31st to pass a proposed Budget Act, which the Governor has 10 days to review before the bill passes into law.

Only after these steps are completed that we have the final product of a Government of Guam budget. It is this Budget Act that the BBMR and the departments use as a guide for ensuring that all operational, personnel, and service requirements are met throughout the fiscal year while still complying with the law.



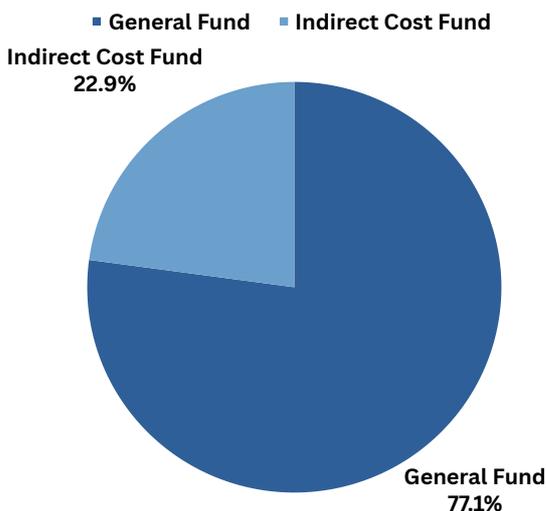
BBMR Financials

FY 2019- FY 2022 BBMR Expenditures + Encumbrances



*Indirect Cost Fund

An independent audit of the Government of Guam Wide Financial Statements for Fiscal Year 2022 was conducted, resulting in an “unmodified, ”clean” audit opinion. The audited financial report can be found at www.opaguam.org.



Workload Indicator	FY 2020	FY 2021	FY 2022
1) Coordinate the preparation of the Program and Financial Plan of the Executive Branch and submission of such plans to the Legislature	1	1	1
2) Fiscal Policy Committee Meetings	52	52	52
3) Cabinet Meetings	24	24	24
4) Review of Legislation and provide comments on proposals (FN, LRC)	248	202	142
5) Review of Departments request such as contracts, GG1's, Travel Authorizations, Modifications, etc.	9,336	8,864	11,231
6) Indirect Cost Negotiation	1	1	1
7) Annual CIP Request to DOI	1	1	1



CHALLENGES AND FUTURE OUTLOOK

The BBMR continues to improve its delivery of services in providing quicker publication times of website content through its efforts to provide for staff training in website maintenance and troubleshooting. The goal is to achieve government transparency and improve upon the public's trust for the Administration.

With the COVID-19 pandemic policies and measures continuing into FY2022, the Bureau continued the requirement of all government entities to submit all incoming documents electronically for processing, thereby reducing public contact. The BBMR intends to continue this protocol until the end of the pandemic.

The BBMR continues to face the challenge of rebuilding its cadre of analysts due to attrition, primarily through the retirement of senior personnel and supervisors. The BBMR also faces another struggle in retention and departure of its professional staff to local Autonomous agencies and the Federal government due to higher salaries offered at these entities.

Since FY2020, the BBMR had experienced problems in the retrieval of reliable data from the current Financial Management Information System (FMIS) and looks forward to a new Financial Management System being in place for the government of Guam. This new FMIS will greatly improve the budgeting and accounting of government funds and provide timely and reliable data and financial reports.

Fiestan GovGuam: Working For You!



BBMR attendees of the 2022 GovGuam Labor Day Picnic held at the Ypao Beach Park.

Farewell & Best Wishes



Thank you, Mikel Espiritu, for your time and service. Good luck on your future endeavors! from the BBMR Team

Mes CHamoru



BBMR participated in the 2022 Mes CHamoru Office Decorating Contest.



BBMR participated in a tug-o-war against the Guam Power Authority.

WE WANT TO HEAR FROM YOU!

What are your thoughts on this report? Would you like to see other information included?

Please let us know by contacting our office at (671) 475- 9107. Connect: <http://www.bbmr.guam.gov>



Thomas Eladio Battung <tbattung@guamopa.com>

Fwd: FY2022 Citizen Centric Report

1 message

Benjamin Cruz <bjcruz@guamopa.com>

Sat, Jan 20, 2024 at 2:40 AM

To: Vincent Duenas <vduenas@guamopa.com>, Jerrick Hernandez <jhernandez@guamopa.com>, Thyrza Bagana <tbagana@guamopa.com>, Joy Esperanza <jesperanza@guamopa.com>, Maryann Manglona <mmanglona@guamopa.com>, Frederick Jones <fjones@guamopa.com>, Mariella Cruz <mcruz@guamopa.com>, Thomas Battung <tbattung@guamopa.com>, Thomas Quichocho <tquichocho@guamopa.com>, rjalandoni@guamopa.com, Kayleen Concepcion <kconcepcion@guamopa.com>, Selina Onedera-Salas <sonederasalas@guamopa.com>, Melissa Ngiralmau <mngiralmau@guamopa.com>

Sent from my iPhone

Begin forwarded message:

From: Analyn Reyes <analyn.eustaquio@bbmr.guam.gov>
Date: January 16, 2024 at 10:56:04 PM PST
To: BJ Cruz <bjcruz@guamopa.com>
Cc: Lester Carlson <lester.carlson@bbmr.guam.gov>
Subject: FY2022 Citizen Centric Report

Håfa Adai! Public Auditor Cruz,

As a precautionary measure, attached is the electronic submission of the bureau's Citizen Centric Report for FY2022.

Please kindly acknowledge receipt of this email.

Si Yu'os Ma'åse!

Analyn C. Reyes

Administrative Assistant
Bureau of Budget & Management Research
P.O. Box 2950
Hagatna, Guam 96932
(Work) (671) 475-9429 / (Fax) (671) 472-2825

**FY2022 BBMR CCR - OPA.pdf**

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