



Guam Board of Accountancy
Fiscal Year 2010 Budget

**Government of Guam
Fiscal Year 2010 Budget Call
Guam Board of Accountancy
Table of Contents**

- Memorandum of Transmittal to Senator Ben Pangelinan
- Agency Organizational Chart
- Agency Narrative Form – BBMR AN-N1
- Decision Package Form – BBMR DP-1
- Program Digest Forms:
 - Budget Digest Form – BBMR BD-1 (schedule A)
 - Off-Island Travel Form – BBMR TA-1
 - Operational Requirements – BBMR 96A
- FY 2010 Agency Staffing Patterns – BBMR-SP-1 Proposed
- FY 2010 Agency Staffing Patterns – BBMR-SP-1 Current
- Federal Program Inventory – BBMR FP-1
- Equipment/Capital Listing/Office Space Requirements – BBMR-EL-1
- Budget Document Checklist – BBMR-BDC-1



GUAM

board of accountancy

March 23, 2009

Honorable Vicente Pangelinan
Senator and Chairman of the Committee on Finance,
Taxation, Commerce and Economic Development
30th Guam Legislature
155 Hesler Place
Hagatna, GU 96910

Dear Senator Pangelinan,

Enclosed is our budget for Fiscal Year 2010. Public Law 29-123 requires that we submit our budget on January 30th of each year for the next fiscal year. You will note that we did not submit our budget to Bureau of Budget and Management Research as we have our own Special Fund from the fees we collect and we have our own checking account.

The Guam Board of Accountancy met on January 22, 2009, and unanimously approved the budget as submitted. We would be happy to submit the budget again on your required forms. We were not sure they would be the same as last year's.

You will find everything in order, but should you have any questions, please call me at 647-0813, ext 601.

Sincerely,



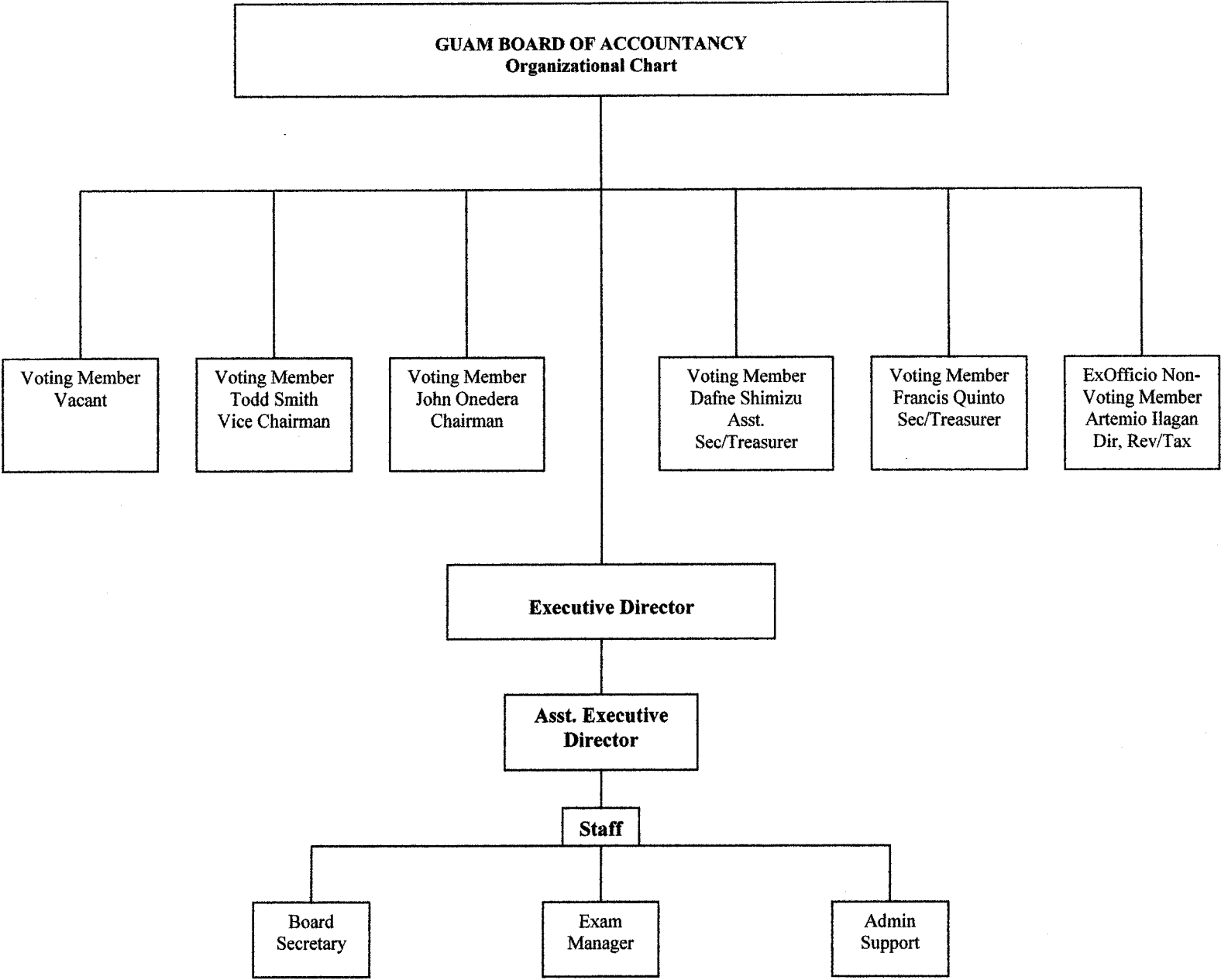
Dave N. Sanford
Executive Director

Enclosures

cc: Speaker

tel.671.647.0813 • fax.671.647.0816
email.guamboa@guamboa.org • www.guamboa.org
Suite 101, 335 South Marine Corps Drive, Tamuning, GU 96913

**Guam Board of Accountancy
FY 2009 Budget**



Government of Guam
Fiscal Year 2010
Department / Agency Narrative

FUNCTION: Regulatory Board

Dept./ Agency: Guam Board of Accountancy

Mission Statement:

The Government of Guam regulates the practice of public accounting through the Guam Board of Accountancy. The Board consists of 5 voting members appointed by the Governor and an ex-officio non-voting member, the Director of the Department of Revenue and Taxation.

The Board provides for the examination of potential CPA candidates and the licensing of members of the public accounting profession. Regulation of the professional conduct of Certified Public Accountants is another function of the Board. It also promotes high professional standards among the Certified Public Accountants and also strives to protect the public.

Goals and Objectives:

For FY 2010 , the Guam Board of Accountancy (GBA) will improve its website so that it will be interactive with its users. GBA would also like for candidates to apply online and make payment online for exams and license renewals. An interactive website will improve efficiency overall.

Documentation handling and storage is expected to improve with the installation of scanning equipment and software. The equipment is already on order.

Continued training for staff and management will continue in an effort to improve reporting, collection, and presentation of data. Management and board members will continue to attend scheduled conferences with the 53 other jurisdictions so the GBA so that we can keep abreast of developments within the industry and with stateside counterparts.

Government of Guam
 Fiscal Year 2010
 Budget Digest

{BBMR BD-1}

Function:

Agency: **Guam Board of Accountancy**

Program:

Budget Digest

AS400	Appropriation Class	FY 2008	FY 2009	FY 2010	FY 2010	FY 2010	FY 2010
Account		Expenditures &	Authorized	General	Federal	Other	Total Req.
Code		Encumbrances	Level	Fund	Funds	Funds	(C+D+E)
111	Regular Salary					0	
112	Overtime/Spec pay					0	
113	Benefits					0	
	Total Personnel Services					0	0

220	Travel/mileage	0	0			0	0
230	Contractual	292,829	370,481			368,232	368,232
233	Office Space Rent	23,868	23,868			23,868	23,868
240	Supplies&Matis	5,025	3,351			5,000	5,000
250	Equipment	2,775	6,000			6,000	6,000
270	Workers Comp	0	0			0	0
271	Drug Testing	0	0				
290	Miscellaneous	4,574	6,000			10,600	10,600
	Total Operations	329,071	409,700			413,700	413,700

361	Power	0					
362	Water/Sewer	0					
363	Telephone	425	300			300	300
	Total Utilities	425	300			300	300

450	Capital Equipmt	0	0			0	0
-----	-----------------	---	---	--	--	---	---

Specify Fund Sourc	329,496	410,000			414,000	414,000
---------------------------	----------------	----------------	--	--	----------------	----------------

Unclassified						
Classified						
Total						

Source Fund - Guam Board of Accountancy Special Fund

Schedule A - Off-Island Travel

Department/Agency: _____
 Division: _____
 Program: _____

Guam Board of Accountancy FY 2010

Purpose / Justification for Travel				
Not Applicable				
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

Schedule B- Contractual

Item	Quantity	Unit Price	Total Price	Funded in FY 2008?	
				Yes	No
Administrative Services Contract	1		\$ 286,032.00	x	
Copier/Postage Meter Rentals	2		\$ 6,200.00	x	
Education & Testing	1		\$ 45,000.00	x	
Others(Publications, Dues, etc.)	1		\$ 16,000.00	x	
Web/Database development & maintenance	1		\$ 15,000.00	x	
			\$ -		
Total Contractual			\$ 368,232.00		

Schedule C - Supplies & Materials

Item	Quantity	Unit Price	Total Price	Funded in FY 2008?	
				Yes	No
Supplies and materials			\$ 5,000.00	x	
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Supplies & Materials			\$ 5,000.00		

Schedule D - Equipment

Item	Quantity	Unit Price	Total Price	Funded in FY 2008?	
				Yes	No
			\$ -		
small equipment less than \$5000	3		\$ 6,000.00	x	
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Equipment			\$ 6,000.00		

Schedule E - Miscellaneous

Item	Quantity	Unit Price	Total Price	Funded in FY 2008?	
				Yes	No
Postage			\$ 5,600.00		
Training			\$ 5,000.00		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Miscellaneous			\$ 10,600.00		

Schedule F - Capital Outlay

Item	Quantity	Unit Price	Total Price	Funded in FY 2008?	
				Yes	No
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Capital Outlay			\$ -		

Government of Guam
 Fiscal Year 2009 Budget
 Agency Staffing Pattern
 PROPOSED

FUNCTIONAL AREA:

DEPARTMENT/AGENCY:

Guam Board of Accountancy

FY 2010

PROGRAM:

FUND:

Not Applicable

Input by Department										Input by Department										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	
No.	Position Number	Position Title	Name of Incumbent	Grade/Step	Salary	Overtime	Special*	Increment		(E+F+G+I) Subtotal	Retirement (J * 25.20%)	Retire (DDI) (\$15.52*26PP)	Social Security (6.2% * J)	Benefits			Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL
								Date	Amt.					Medicare (1.45% * J)	Life (L)					
					\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
2					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
3					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
4					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
5					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
6					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
7					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
8					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
9					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
10					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
11					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
12					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
13					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
14					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
15					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
16					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
17					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
18					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
19					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
20					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
21					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
22					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
23					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
24					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
25					0	0	0		0	0	0	0	0	0	0	0	0	0	0	
Grand Total:					\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

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

1/: FY 2008 (current) GovGuam contribution for Life Insurance is \$174 per annum; Subject to change in FY 2009

Government of Guam
 Fiscal Year 2009 Budget
 Agency Staffing Pattern

Current

FUNCTIONAL AREA:

DEPARTMENT/AGENCY:

Guam Board of Accountancy

FY 2010

PROGRAM:

FUND:

Not Applicable

Input by Department										Input by Department										
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)		(Q)	(R)	(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/Step	Salary	Overtime	Special*	Increment		(E+F+G+I) Subtotal	Retirement (J * 25.20%)	Retire (DDI) (\$15.52*26PP)	Social Security (6.2% * J)	Medicare (1.45% * J)	Life (1/)	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	(J + R) TOTAL	
								Date	Amt.											
1					\$0	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2					0	0	0			0	0	0	0	0	0	0	0	0	0	0
3					0	0	0			0	0	0	0	0	0	0	0	0	0	0
4					0	0	0			0	0	0	0	0	0	0	0	0	0	0
5					0	0	0			0	0	0	0	0	0	0	0	0	0	0
6					0	0	0			0	0	0	0	0	0	0	0	0	0	0
7					0	0	0			0	0	0	0	0	0	0	0	0	0	0
8					0	0	0			0	0	0	0	0	0	0	0	0	0	0
9					0	0	0			0	0	0	0	0	0	0	0	0	0	0
10					0	0	0			0	0	0	0	0	0	0	0	0	0	0
11					0	0	0			0	0	0	0	0	0	0	0	0	0	0
12					0	0	0			0	0	0	0	0	0	0	0	0	0	0
13					0	0	0			0	0	0	0	0	0	0	0	0	0	0
14					0	0	0			0	0	0	0	0	0	0	0	0	0	0
15					0	0	0			0	0	0	0	0	0	0	0	0	0	0
16					0	0	0			0	0	0	0	0	0	0	0	0	0	0
17					0	0	0			0	0	0	0	0	0	0	0	0	0	0
18					0	0	0			0	0	0	0	0	0	0	0	0	0	0
19					0	0	0			0	0	0	0	0	0	0	0	0	0	0
20					0	0	0			0	0	0	0	0	0	0	0	0	0	0
21					0	0	0			0	0	0	0	0	0	0	0	0	0	0
22					0	0	0			0	0	0	0	0	0	0	0	0	0	0
23					0	0	0			0	0	0	0	0	0	0	0	0	0	0
24					0	0	0			0	0	0	0	0	0	0	0	0	0	0
25					0	0	0			0	0	0	0	0	0	0	0	0	0	0
Grand Total:				---	\$0	\$0	\$0	---	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

1/ FY 2008 (current) GovGuam contribution for Life Insurance is \$174 per annum; Subject to change in FY 2009

Provided by SANFORD TECHNOLOGY GROUP LLC

SANFORD TECHNOLOGY GROUP

STG FRONT ENTRY and HALLWAY

PROPOSED GBA Office Layout - approximately 1,050 square feet

ON-LINE UPS 24kva

REST ROOMS

STAIRWELL

Receptionist & Open Office Area

File Area

Conference Room 12 x 18

Reception Area

OFFICE 10 x 12

EXIT STAIRS

GBA Main Entrance

Guam Board of Accountancy - Lease of Office Space - Layout Illustration

Department/Agency: Guam Board of Accountancy Date Received by BBMR: _____
 Division/Program: _____ Date Reviewed: _____

	<u>Department/Agency</u>		<u>BBMR</u>	
	<u>Yes</u>	<u>No</u>	<u>Yes</u>	<u>No</u>
<u>General</u>				
Is the department/agency request within the Governor's established ceiling?	NA	_____	_____	_____
Is the summary digest consistent with detail pages?	x	_____	_____	_____
Are the required budget forms attached?				
a. Agency Budget Certification Form [BBMR ABC]	x	_____	_____	_____
b. Agency Narrative Form [BBMR AN-N1]	x	_____	_____	_____
c. Decision Package [BBMR DP-1]	x	_____	_____	_____
d. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A]	x	_____	_____	_____
e. FY 2009 (Proposed) Agency Staffing Pattern Forms [BBMR SP-1]	x	_____	_____	_____
f. FY 2008 (Current) Agency Staffing Pattern Forms [BBMR SP-1]	x	_____	_____	_____
g. Federal Program Inventory Form [BBMR FP-1]	x	_____	_____	_____
h. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1]	x	_____	_____	_____
I. Agency Budget Certification Form [BBMR ABC]				
Has the Department/Agency certified that all amounts budgeted are within the Governor's established ceiling and are in order of priority to execute the mission, goals, and objectives of this department for FY 2010?	x	_____	_____	_____
II. Agency Narrative Form [BBMR AN-N1]				
1. Is the mission statement correct and consistent with the department/agency's enabling act?	x	_____	_____	_____
2. Are the goals and objectives correct and consistent with the department/agency's mission?	x	_____	_____	_____
III. Decision Package [BBMR DP-1]				
1. Is activity description correct?	x	_____	_____	_____
2. Is major objective correct?	x	_____	_____	_____
3. Are short term goals correct?	x	_____	_____	_____
4. Is workload output reflected correctly?	x	_____	_____	_____
IV. Program Budget Digest Forms [BBMR BD-1, BBMR TA-1, BBMR 96A]				
A.) BBMR BD-1				
<u>Personnel Services</u>				
1. Are figures reflected consistent with the attached staffing pattern?	NA	_____	_____	_____
2. Are amounts reflected in each column accurate?	_____	_____	_____	_____
3. Are computations correct?	_____	_____	_____	_____
<u>Operations</u>				
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)?	x	_____	_____	_____
2. Are amounts reflected in each column accurate?	x	_____	_____	_____
3. Are computations correct?	x	_____	_____	_____
<u>Utilities</u>				
Are amounts reflected in each column correct?	x	_____	_____	_____
<u>Capital Outlay</u>				
Are amounts reflected under columns, "Governor's Request", consistent with schedule F as detailed in the budget digest subform, [BBMR 96A]	x	_____	_____	_____
<u>Full Time Equivalencies (FTEs)</u>				
Are the number of FTEs for both "Unclassified" and "Classified" accurately reflected under each column?	NA	_____	_____	_____
B.) BBMR TA-1				
1. Is the purpose/justification for travel defined?	NA	_____	_____	_____
2. Is/Are the travel date(s) and number of travelers reflected?	_____	_____	_____	_____
3. Is/Are the position title(s) of the traveler(s) reflected?	_____	_____	_____	_____
4. Are all columns (Air Fare, Per Diem, Registration, and Total Cost)	_____	_____	_____	_____

accurate?

C.) BBMR 96A

- 1. Are "Items" under schedules B - F listed in detail? x
- 2. Is the "Quantity" under schedules B - F reflected for respective ite x
- 3. Is the "Unit Price" and "Total Price" accurate for each item under x
schedules B - F?

V. Agency Staffing Pattern Forms [BBMR SP-1]

- 1. Are position titles correct? NA
- 2. Are position numbers reflected? _____
- 3. Are the salary levels consistent with the Civil Service Commission, _____
Classification and Pay Plan?
- 4. Are filled positions funded? _____
- 5. Are increment amounts reflected (should be no per Public Law)? _____
- 6. Are rates reflected under "Benefits" correct? _____
- 7. Are computations correct? _____

VI. Federal Program Inventory Form [BBMR FP-1]

Is the form complete and accurate?

NA

VII. Equipment/Capital Listing & Space Requirement Form [BBMR EL-1]

- 1. Is the description of the equipment and/or capital item(s) detail? x
- 2. Is the "quantity" and "percentage of use" reflected? x
- 3. Are space requirements descriptive and total space reflected and x
accurate?

DEPARTMENT:

Prepared By:

Michele Santos

Date

Approved By:

(Signature of Dept/Agency Head)

Date

BBMR ACTION:

Recommendation

Approval
Disapproval

Analyst

Date