Government of Guam
Department of Administration
Division of Accounts

# Accounting Policies & Procedures

March 2020

For Administrative, Customer Service & Related Personnel

# Accounting Policies & Procedures Training

***March 23 & 24, 2020***
***Department of Administration***
***Human Resources Division, 2nd Floor ITC Building***

## A G E N D A

| DAY ONE - Mar 23, 2020 | | | |
|---|---|---|---|
| **Time** | **Branch** | **Topic** | **Conducted by** |
| 8:00 a.m. – 8:10 a.m. | FMSS | ***Welcome and Housekeeping*** | *Anita Arile 475-1115* |
| 8:15 a.m. – 8:45 a.m. | | Governmental Accounting refresher | |
| 8:50 a.m. – 9:30 a.m. | | FMS Security Access<br>Account Structure<br>Establishment of Accounts<br>Authorizing / Certifying Signature | |
| 9:35 a.m. – 10:00 a.m. ** | | Fuel Charges | *John Camacho 475-1130* |
| 10:15 a.m. – 10:45 a.m. | A/P | Vendor Application/Update/EFT<br>Encumbrance Liquidations/Cancellations | *Anita Arile 475-1115* |
| 10:50 a.m. – 12:00 p.m. | Approp | Encumbrance (Payments against)<br>Invoice Processing<br>Direct Payments<br>Petty Cash (Appropriation process)<br>Mileage Reimbursements (Local Travel)<br>Journal Vouchers | *Tammy Batac 475-1130*<br>*Grace Edrosa 475-1283* |
| **LUNCH BREAK** | | | |
| 1:20 p.m. – 1:25 p.m. | | **Roll-Call *and* "Need-To-Know" (if any)** | |
| 1:30 p.m. – 2:10 p.m. | Payroll | Payroll Processes | *Gil Galang 475-1202* |
| 2:15 p.m. – 2:45 p.m.** | TOG | Treasury Depositor's Report<br>Transaction Processing System (TPS)<br>Petty Cash (Treasury process)<br>Check Distribution (Signing out) | *Maryann San Nicolas 475-1105*<br>*Mark Quitugua 635-7677* |
| 3:00 p.m. – 3:25 p.m. | Fixed Asset | Fixed Asset (Property Management) - FMS Navigation | *Krystyna Ilagan 475-1125* |
| 3:30 p.m. – 4:00 p.m. | G/L | Travel (Off-island) | *Amilynn Lujan 638-3824*<br>*Anthony Macias 475-1140* |
| 4:05 p.m. – 5:00 p.m. | FMSS | Q & A | *Anita Arile 475-1115* |

| DAY TWO - Mar 24, 2020 | | | |
|---|---|---|---|
| **Time** | **Branch** | **Topic** | **Conducted by** |
| 8:30 a.m. – 8:40 a.m. | | ***Announcements and Housekeeping*** | |
| 8:45 a.m. – 9:15 a.m. | FMSS | Day One Review | *Anita Arile 475-1115* |
| 9:20 a.m. – 10:15 a.m.** | Federal | Federal Process - FMS & FGIA Navigation | *Mike Cabral 475-1140* |
| 10:30 a.m. – 11:30 a.m. | | Federal Financial Reporting (FFR) preparation | |
| **LUNCH BREAK** | | | |
| 1:30 p.m. – 1:40 p.m. | | **Roll-Call *and* "Need-To-Know" (if any)** | |
| 1:45 p.m. – 2:45 p.m. ** | FMSS | **Bonus Materials** | *Anita Arile 475-1115* |
| 3:00 p.m. – 4:00 p.m. | | **Quiz Time *interactive review* / Q & A** | |
| 4:00 p.m. – 4:30 p.m. | | ***Evaluation - Dismissal***<br>***(Certificates will be sent via Central Files)*** | |
| ***** 15 minute break every 2 hours** | | | |

DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION

# DIVISION OF ACCOUNTS

*Accounting Policies and Procedures Training*
*for Administrative, Customer Service*
*and Related Personnel*

**MARCH 23-24, 2020**

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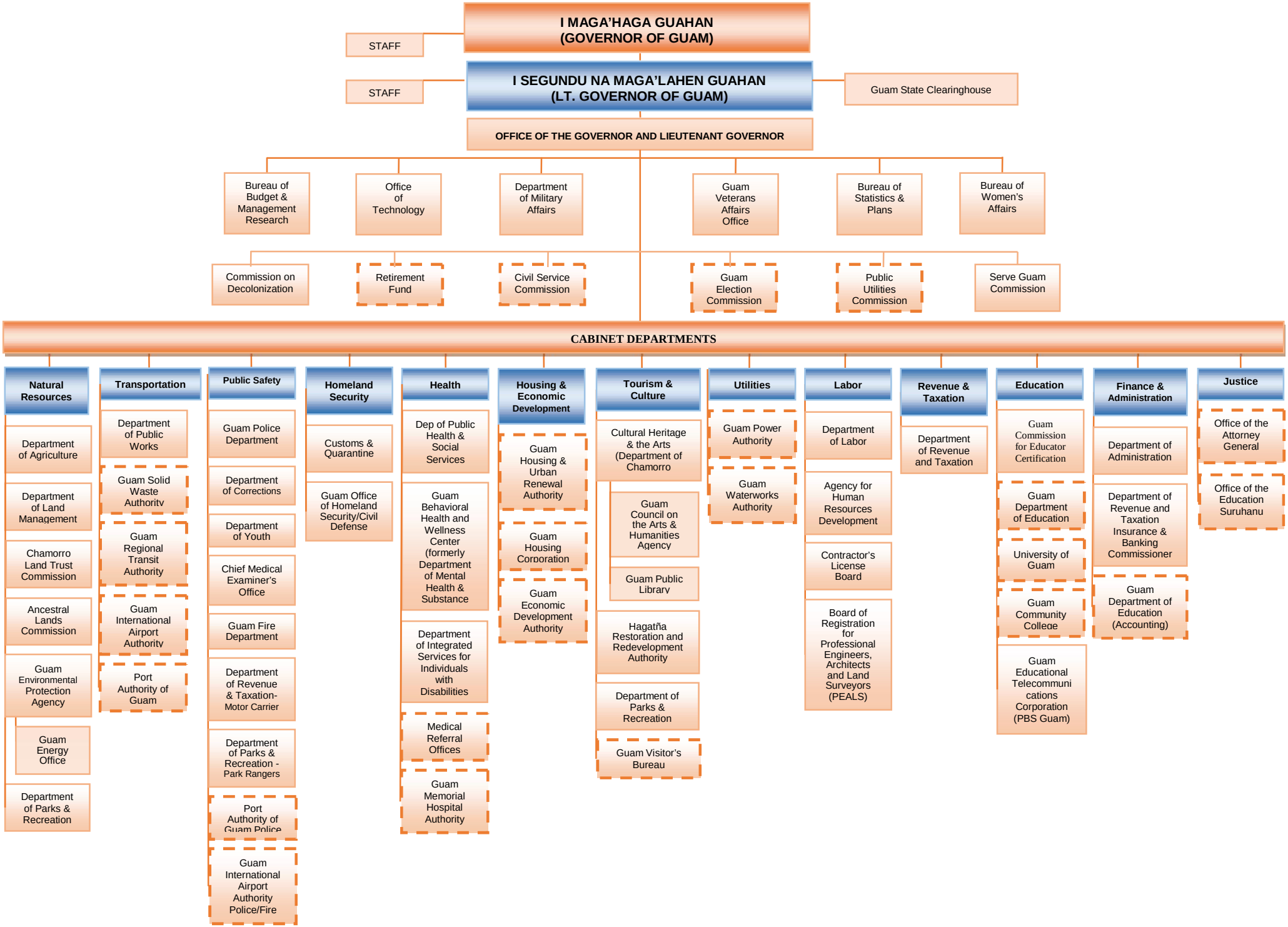

I MAGA'HAGA GUAHAN
(GOVERNOR OF GUAM)
STAFF
I SEGUNDU NA MAGA'LAHEN GUAHAN
(LT. GOVERNOR OF GUAM)
STAFF
Guam State Clearinghouse
OFFICE OF THE GOVERNOR AND LIEUTENANT GOVERNOR
Bureau of Budget & Management Research
Office of Technology
Department of Military Affairs
Guam Veterans Affairs Office
Bureau of Statistics & Plans
Bureau of Women's Affairs
Commission on Decolonization
Retirement Fund
Civil Service Commission
Guam Election Commission
Public Utilities Commission
Serve Guam Commission
CABINET DEPARTMENTS
Natural Resources
Department of Agriculture
Department of Land Management
Chamorro Land Trust Commission
Ancestral Lands Commission
Guam Environmental Protection Agency
Guam Energy Office
Department of Parks & Recreation
Transportation
Department of Public Works
Guam Solid Waste Authority
Guam Regional Transit Authority
Guam International Airport Authority
Port Authority of Guam
Public Safety
Guam Police Department
Department of Corrections
Department of Youth
Chief Medical Examiner's Office
Guam Fire Department
Department of Revenue & Taxation- Motor Carrier
Department of Parks & Recreation - Park Rangers
Port Authority of Guam Police
Guam International Airport Authority Police/Fire
Homeland Security
Customs & Quarantine
Guam Office of Homeland Security/Civil Defense
Health
Dep of Public Health & Social Services
Guam Behavioral Health and Wellness Center (formerly Department of Mental Health & Substance
Department of Integrated Services for Individuals with Disabilities
Medical Referral Offices
Guam Memorial Hospital Authority
Housing & Economic Development
Guam Housing & Urban Renewal Authority
Guam Housing Corporation
Guam Economic Development Authority
Tourism & Culture
Cultural Heritage & the Arts (Department of Chamorro
Guam Council on the Arts & Humanities Agency
Guam Public Library
Hagatña Restoration and Redevelopment Authority
Department of Parks & Recreation
Guam Visitor's Bureau
Utilities
Guam Power Authority
Guam Waterworks Authority
Labor
Department of Labor
Agency for Human Resources Development
Contractor's License Board
Board of Registration for Professional Engineers, Architects and Land Surveyors (PEALS)
Revenue & Taxation
Department of Revenue and Taxation
Education
Guam Commission for Educator Certification
Guam Department of Education
University of Guam
Guam Community College
Guam Educational Telecommunications Corporation (PBS Guam)
Finance & Administration
Department of Administration
Department of Revenue and Taxation Insurance & Banking Commissioner
Guam Department of Education (Accounting)
Justice
Office of the Attorney General
Office of the Education Suruhanu

1655

Eddie Baza Calvo
Governor
Ray Tenorio
Lt. Governor

**Government of Guam**
*(Gubetnomention Guahan)*
**Department of Administration**
*(Dipattamenton Atmenestration)*
DIRECTOR'S OFFICE
*(Ufisinan Direktot)*
Post Office Box 884 Hagatña, Guam 96932

Anthony C. Blaz
Acting Director
Alfred F. Duenas
Deputy Director

February 13, 2015

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO. 2015-009

To: All Line Department and Agency Heads

From: Director, Department of Administration

Subject: Training of Administrative Staff

*Buenas yan Hafa Adai!* The Department of Administration has periodically offered federal grants training, AS400 training and Accounting Standard Operating Procedure training.

Moving forward it will now be mandatory for all **new** Administrative Services Officers, Administrative Officers, Administrative Assistants and all those who deal with federal grants to attend all of DOA accounting related trainings.

We expect your full cooperation to ensure that any new staff attends these trainings to familiarize and gain a better understanding of these procedures.

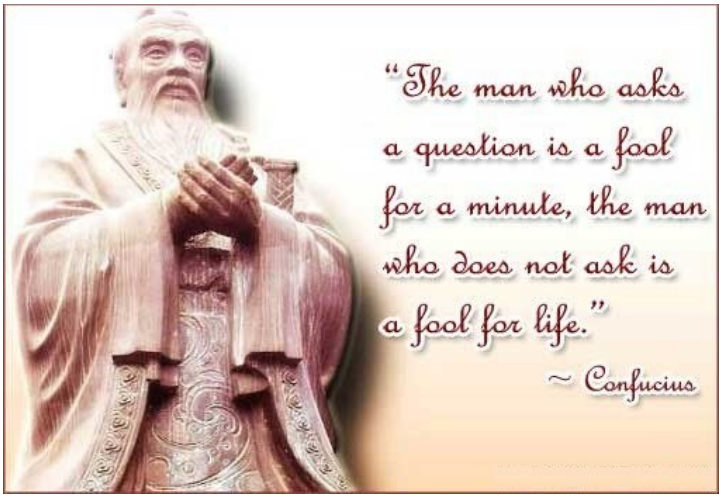
To sign up your employees for the next scheduled accounting training, please contact Anita Arile at 475-1115.

*Senseramente,*

ANTHONY C. BLAZ
Acting

47

HOW?
WHEN?
WHAT?
WHY?
WHERE?
WHO?
WHO?
WHAT?
HOW?


"The man who asks a question is a fool for a minute, the man who does not ask is a fool for life."
~ Confucius

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# The BASICS

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*Division of Accounts*

# ACCOUNTING BASICS

# Accounting

- Accounting language applies to all entities
  - For profit
  - Not-for-profit (aka non-profit)
  - Government
  - Educational
- *Accounting tells a story to those who know the language… a story about the entity over time*.

# Accounting Defined

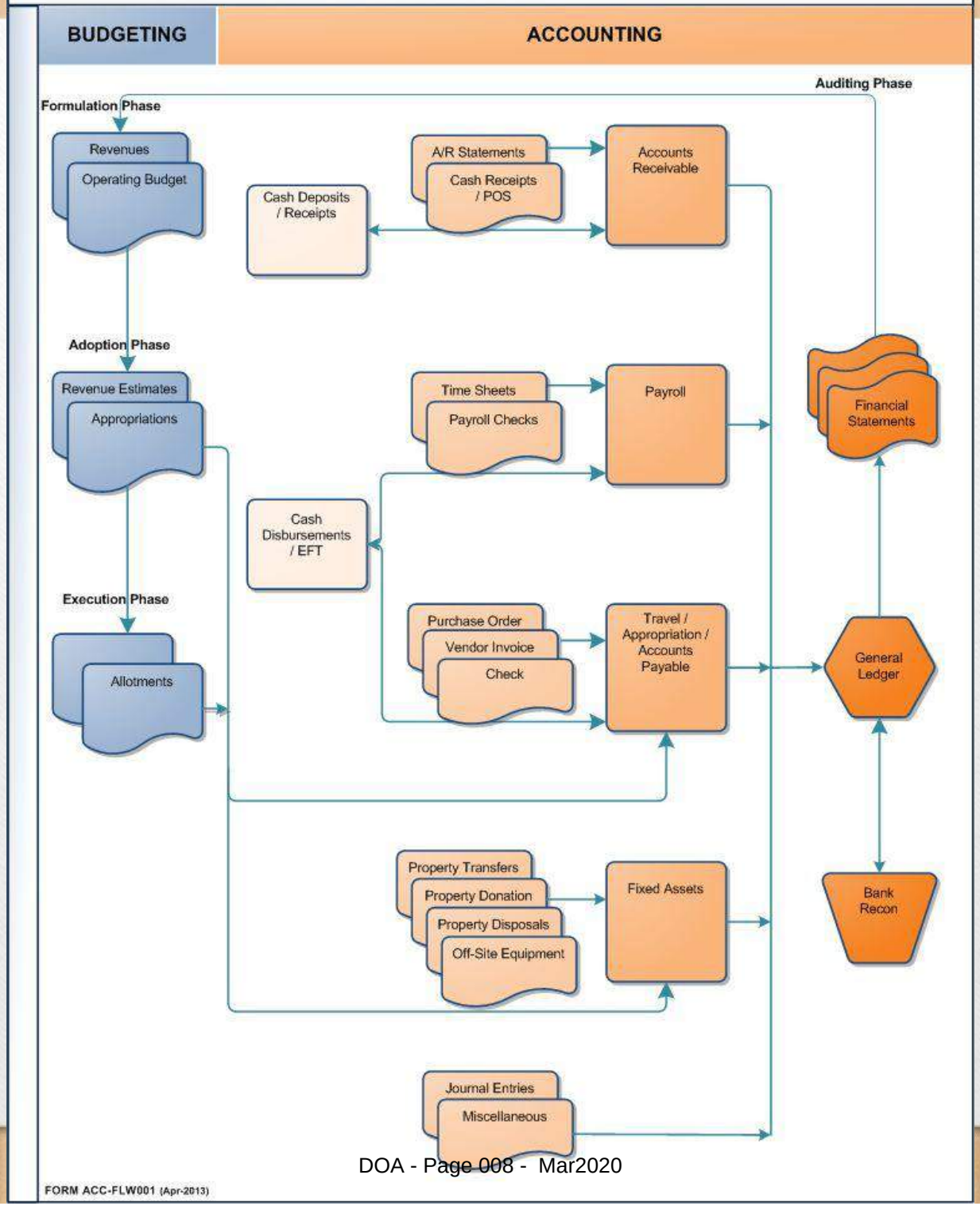
- The process of identifying, measuring, recording, classifying and summarizing economic events (aka transactions), and then communicating information (aka financial statements) based on these economic events to stakeholders and interested users for decision-making.
  - Identify
  - Measure
  - Record
  - Classify
  - Summarize
  - Report
- Helps decision makers achieve their goals using information that is Relevant and Reliable.
- *Transparency and Accountability is every employee's responsibility. All public servants must stay accountable for their actions and inactions.*

# Users of Accounting Information

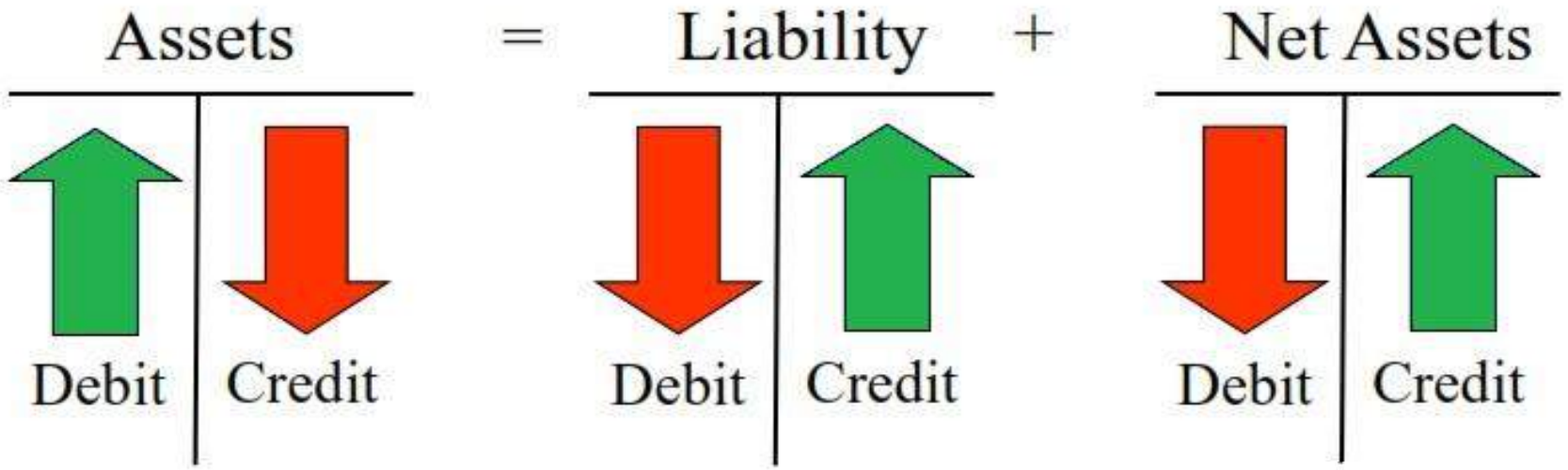
- Internal Users
  - President
  - Governor
  - Lt. Governor
  - Directors
  - Financial Managers
  - Chairpersons
  - Deans
  - Analysts
- External Users
  - Guam Legislature
  - Federal Government
  - Labor Union
  - Stockholders
  - Medical Professionals
  - Corporate CEOs
  - Private Entities
  - Private Citizens

# Accounting Cycle

# FINANCIAL MANAGEMENT PROCESS



# Debit and Credit Rules

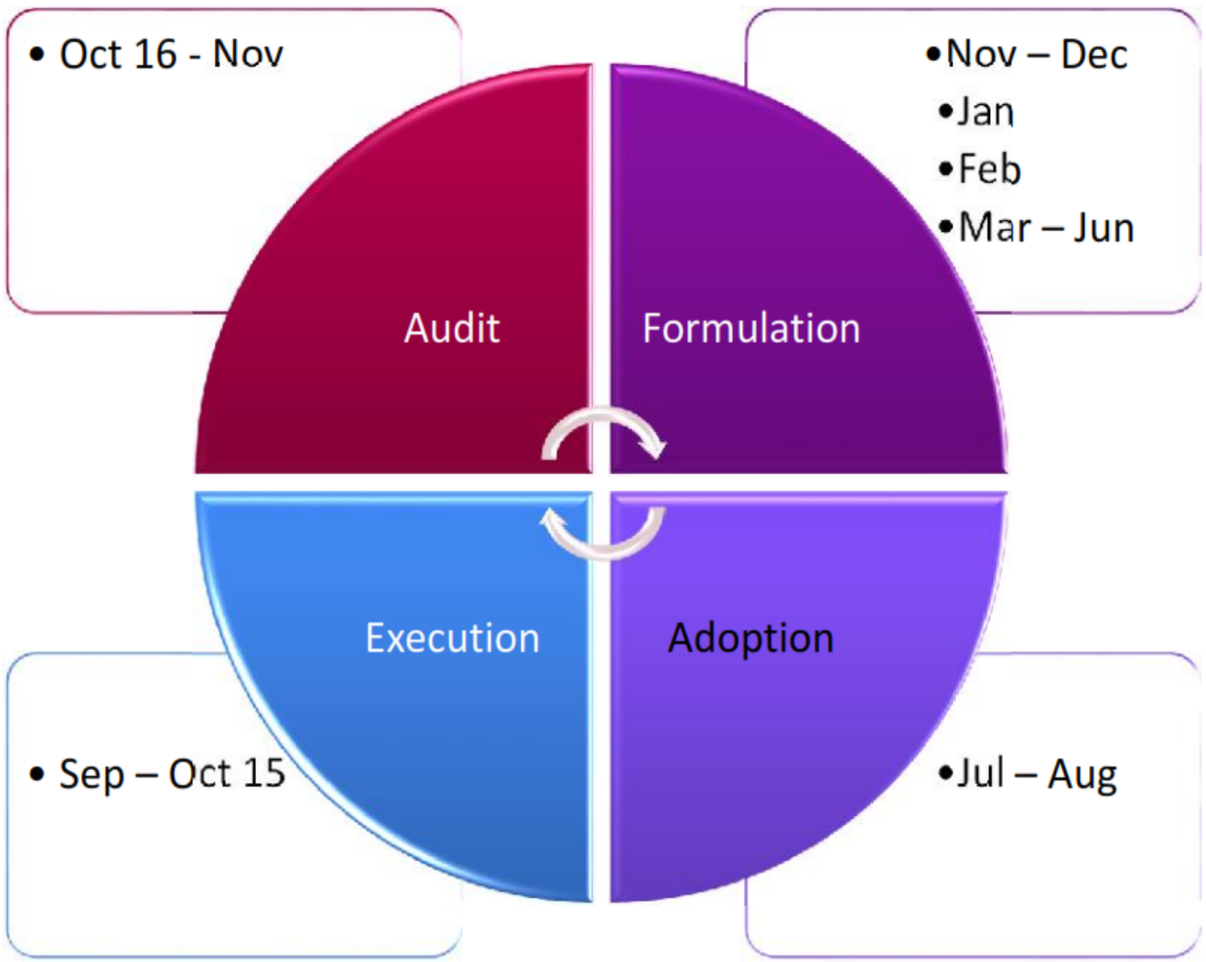



**[ Revenues – Expenditures = Net Assets ]**

- Debits are on the left and credits are on the right when "T" accounts are used
- All asset accounts are increased with debits and decreased with credits
- Liabilities and Net Assets work opposite that of assets

- Expenditures = Expenses: Normal Balance side is DEBIT
- Revenues: Normal Balance side is CREDIT

# Budget Process




- **Formulation**
  - Nov-Dec: Budget Preparation & Budget Call
  - Jan: Prepare Executive Budget Request and deliver to Guam Legislature on/ by Jan 31
  - Feb: Dept. Budgets due to BBMR for delivery to Guam Legislature on/by Feb
  - Mar-Jun: Legislative Hearings
- **Adoption**
  - Jul-Aug: Legislative Sessions
  - Aug 31: Deadline to transmit to Governor
- **Execution**
  - 10-day Deadline: Governor must act on the Budget Bill via Sign off; Not Signing; or, Veto
  - Sep-Oct : BBMR establish/upload accounts/allotment schedules; track revenues; monitor expenditures
- **Audit**
  - Oct-Nov: Evaluation of account transactions, reports & compliance with applicable laws and regulations

# FINANCIAL MANAGER'S OFFICE

# FMSS Branch / Fuel Process

Anita.Arile@doa.guam.gov
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# FINANCIAL MANAGEMENT SYSTEM ACCESS *(Sep-2019)* Form AS400ID

## *General:*

The **Financial Information Resource Management (FIRM/400)** - formerly the AS400 Financial Management System (BACIS) – Security Authorization Request Form is used by authorized individuals to apply for access to the AS400 Financial Management System. The form is completed by the requesting department or agency staff and submitted to the Department of Administration's Division of Accounts.

## *Responsibility:*

Primary responsibility for the completion of the Security Authorization Request Form belongs to the requesting department or agency. The form must be completed by filling the required information and marking all the boxes pertaining to the request for access.

**Box 1**

**AGENCY/DEPARTMENT** - Enter the name of the requesting department or agency.

**EMPLOYEE NAME** – Enter the employee's Last Name, First Name and Middle Initial.

**POSITION TITLE** – Enter the employee's official job title. This is important should there be questions about specific accesses being requested.

**EMAIL ADDRESS** – Enter the employee's valid email address. This is important should there be questions about information on the form.

**EMPLOYEE CONTACT NO.** – Enter the employee's contact number. This is important should there be questions about information on the form.

**Box 2**

**CHECK ONE OF THE FOLLOWING** - Check the box applicable to the request.

***[New User]*** – For new employees of the requesting department

***[Additional Access]*** – For existing employees of the requesting department or agency who are requesting to access additional screens, functions and/or options available in the AS400 Financial Management System (BACIS).

***[Delete (old) User]*** – For existing employees who are no longer with the requesting department or agency.

**Box 3**

**BASIC BROWSE** – All options under this selection are standard access. This is browsing only and does not allow data entry.

**ADDITIONAL MODULES** – These options are reserved for select employees. You must contact the Division of Accounts to specify your reason for access to the following:

- ***General Ledger Records***
- ***Revenue Records***
- ***Federal Grants (FGIA) Sub-ledger***
- ***Fixed Assets (Property Management)***

***Customs & Quarantine Sub-ledger*** – This option is reserved for select CQA-ONLY employees. You must contact the Division of Accounts to specify your reason for access to this option.

**DOA ACCOUNTING ONLY** – All options under this selection are RESTRICTED TO DOA Accounting.

**BUREAU OF BUDGET & MANAGEMENT MENU** – All options under this selection are RESTRICTED TO DOA Accounting.

**Box 4**

**SIGNATURE FIELDS FOR REQUESTING AGENCY –** The Requesting Department or Agency must sign their signature in the field.

***Signature of / Acceptance by EMPLOYEE*** – This field is for the employee (for whom the request is for) to sign after reading the *"Conditions and acceptance of User ID and Password by employee"*.

***Signature of Department / Agency Head*** – The Department / Agency Head must do the following:

- Select "Approve" or "Disapproved"
- Sign their name in this field.

**Box 5**

**RESERVED FOR DOA APPROVING OFFICIALS**

**Box 6**

**FOR DIVISION OF ACCOUNTS ONLY –** Upon approval, the *"User ID"* and *"Password"* is assigned and completed in this field.

- User ID Format: DDDLLLLFF
- 3 letters of Department/Agency
- 1st 4 Letters of LAST NAME
- 1st Letter of FIRST NAME

***NOTE*** Initial Password is the same

---

**After the completion of this form, the requesting department or agency must submit the original form (no copies needed) to the Department of Administration's Division of Accounts. The form will be reviewed by the Financial Manager's staff and approved by the Financial Manager.**

**After approval, the form is sent to the Dept of Administration's Data Processing Division for establishment and/or update.**

***NOTE:*** *Incomplete and/or questionable forms will be returned to the requesting department or agency. This will create unnecessary delays in the processing.*

# DEPARTMENT OF ADMINISTRATION
## REQUEST FOR FINANCIAL MANAGEMENT SYSTEM ACCESS

Agency/Department: _____

Employee Name: _____
LAST FIRST M.I.

Position Title: _____

Email Address: _____

Contact No(s).: _____

☐ New User

☐ Additional Access

☐ Delete Old User

Effective: _____

☐ **BASIC BROWSE** (INCLUDES THE FOLLOWING)

Appropriation Records
Budget Allotment Records
Encumbrance Records
Transaction Records
Reference Files
Closed Period Records
Prior Years Records

DEPT: _____ DIV(s): _____

☐ **ADDITIONAL MODULES** ***(Task Specific)***
*Note: **MUST** attach justificiation if not task specific)*

☐ General Ledger Records
☐ Revenue Records
☐ Federal Grants (FGIA) Sub-ledger
☐ Fixed Assets (Property Management)
☐ Customs & Quarantine Sub-ledger

*** FOR DOA ACCOUNTING ONLY ***

☐ Accounting Data Entry Menu
☐ Accounts Payable Records
☐ A/R Menu
☐ Misc. Receivables / Payables Menu
☐ Fixed Assets System Menu
☐ Vehicle Management System Menu
☐ Accounting Reports Menu
☐ Reference Files Menu
☐ Treasurer of Guam payments / DOA TPS
☐ Accounts Establishment (DOA only)

*** FOR BBMR ONLY ***

☐ Appropriation / Allotment Releases (BBMR)

**Conditions and acceptance of User ID and Password by employee:** The User ID/Password is authorized for the employee's exclusive use & is Government property. This password must be safeguarded and protected from unauthorized persons. Use of the User ID/Password by other than the employee is an unauthorized use and could be prosecuted under Guam law.

_____
Signature of /Acceptance by EMPLOYEE

☐ APPROVED ☐ DISAPPROVED

_____
Signature of DEPARTMENT / AGENCY HEAD

*** DOA APPROVING OFFICIALS ***

_____
Chief Financial Officer, DOA DIVISION OF ACCOUNTS

☐ APPROVED ☐ DISAPPROVED

_____
Director, DEPARTMENT OF ADMINISTRATION

**FOR DIVISION OF ACCOUNTS USE ONLY**

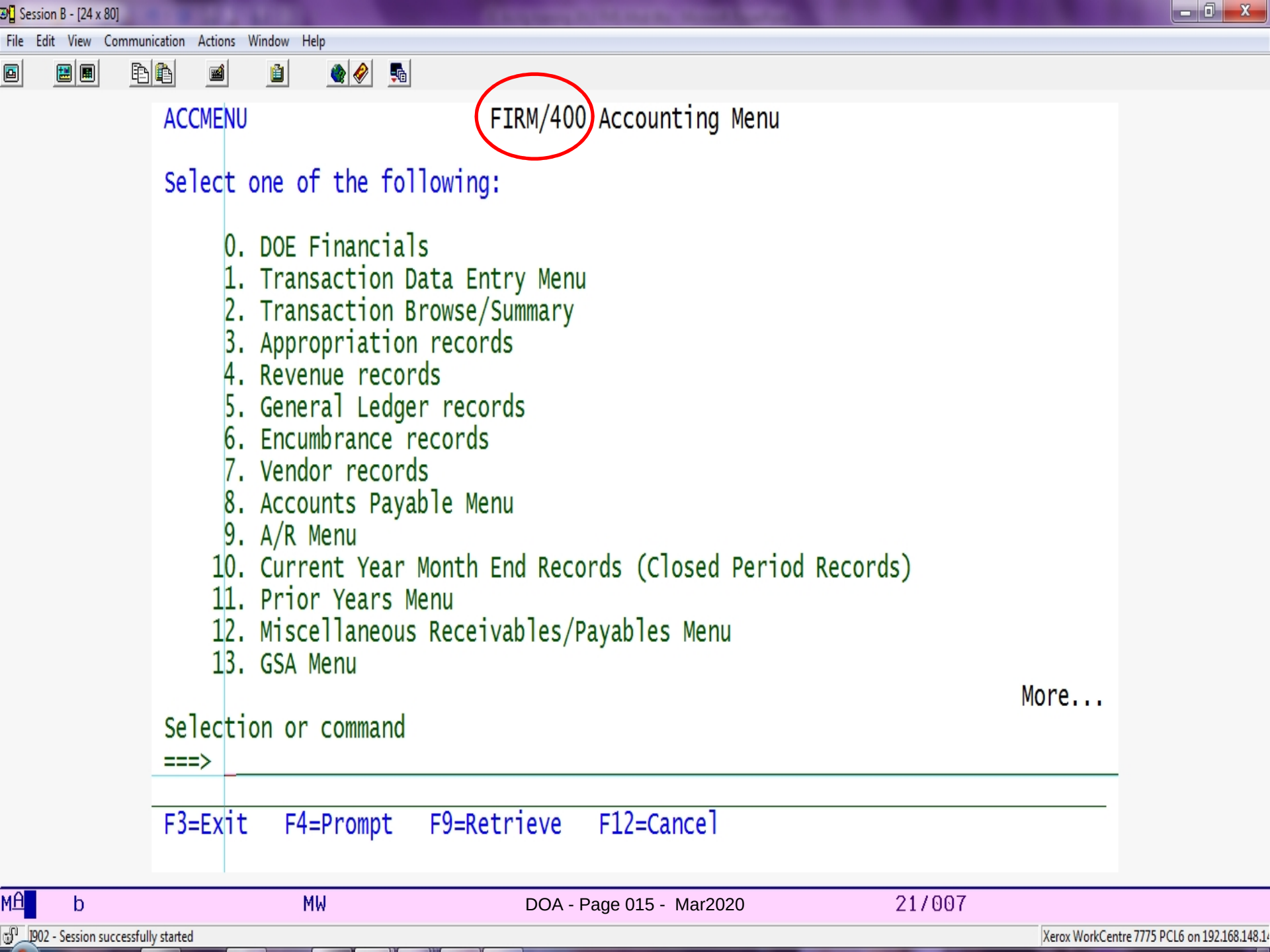
**FORM AS400ID**
***(Updated 11/2019)***

User I.D. / Password: _____

Date Established / By: _____

**This form is not to be modified in any manner and is not valid unless presented in original form.**

# ACCOUNT STRUCTURE


Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCMENU
FIRM/400 Accounting Menu
Select one of the following:
0. DOE Financials
1. Transaction Data Entry Menu
2. Transaction Browse/Summary
3. Appropriation records
4. Revenue records
5. General Ledger records
6. Encumbrance records
7. Vendor records
8. Accounts Payable Menu
9. A/R Menu
10. Current Year Month End Records (Closed Period Records)
11. Prior Years Menu
12. Miscellaneous Receivables/Payables Menu
13. GSA Menu
More...
Selection or command
===>
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
MA b MW DOA - Page 015 - Mar2020 21/007
1902 - Session successfully started
Xerox WorkCentre 7775 PCL6 on 192.168.148.14

*Understanding the Account Structure*

# TYPES OF ACCOUNTS

## Types of Accounts

*Deconstructing the Accounts*

**GENERAL LEDGER**

| Code | Fund Type | G/L Class | (old) Fund Type **or** (new) Sequence | |
|---|---|---|---|---|
| 1 | 100 | 10 | 100 | {*Cash on Hand*} |

**REVENUE**

| Code | Fund Type | Rev. Class | Sequence | |
|---|---|---|---|---|
| 3 | 100 | 50 | 019 | {*Transfer In - DOE*} |

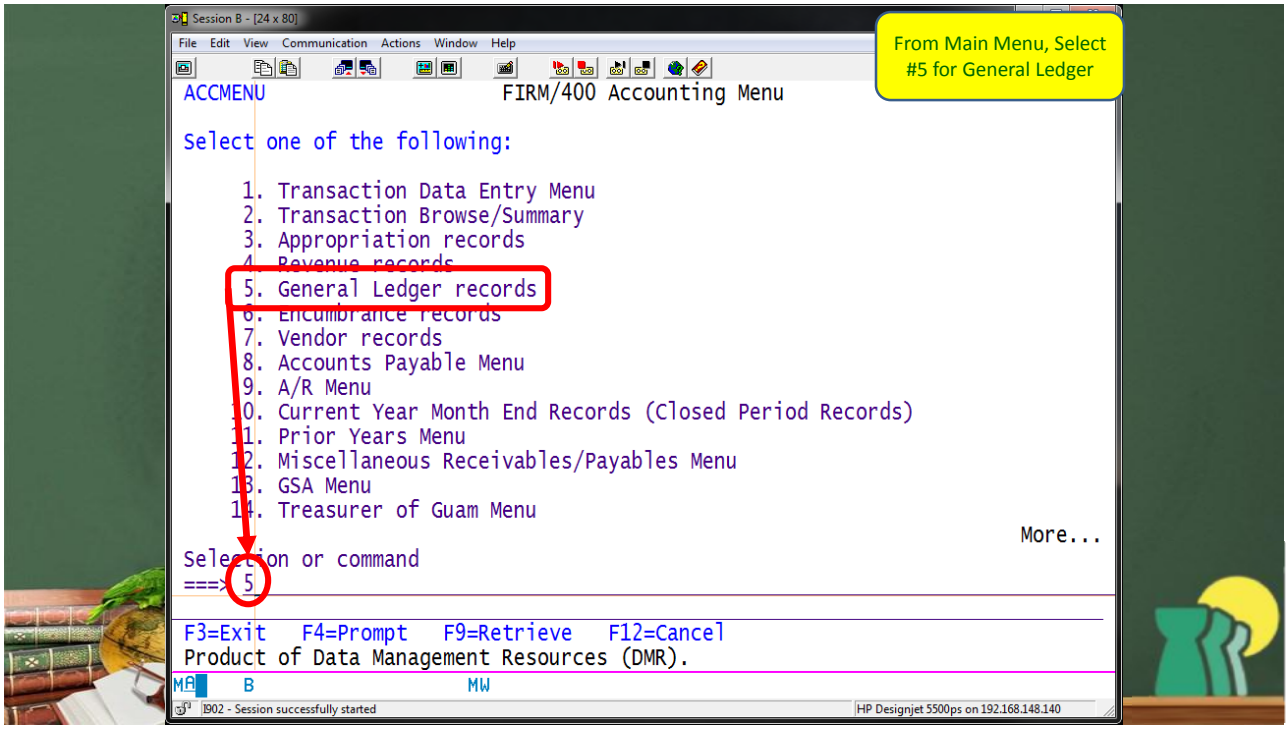
**APPROPRIATIONS**

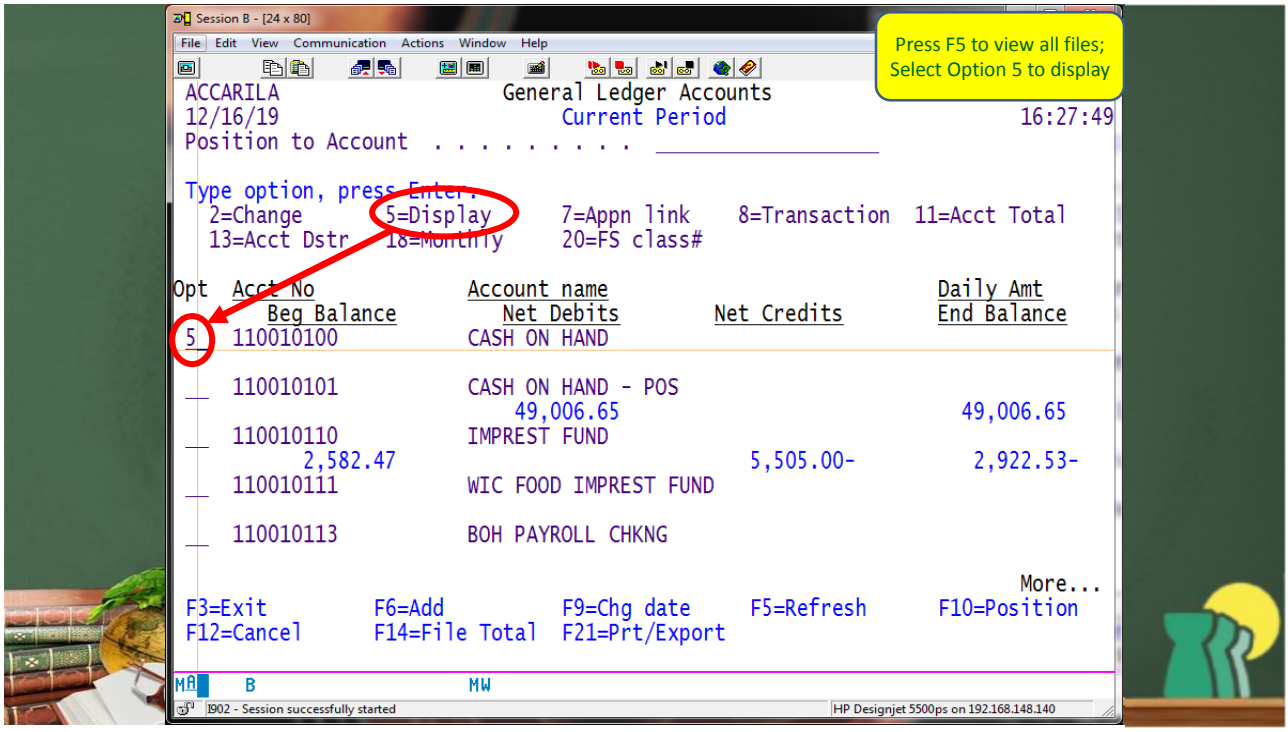
| Code | Fund Type | Appr. Type | Fiscal Yr | Dept/Div | Program | Sequence | - | Obj Class. | |
|---|---|---|---|---|---|---|---|---|---|
| 5 | 100 | A | 19 | 06 00 | GA | 001 | - | 230 | {*DO-contracts*} |

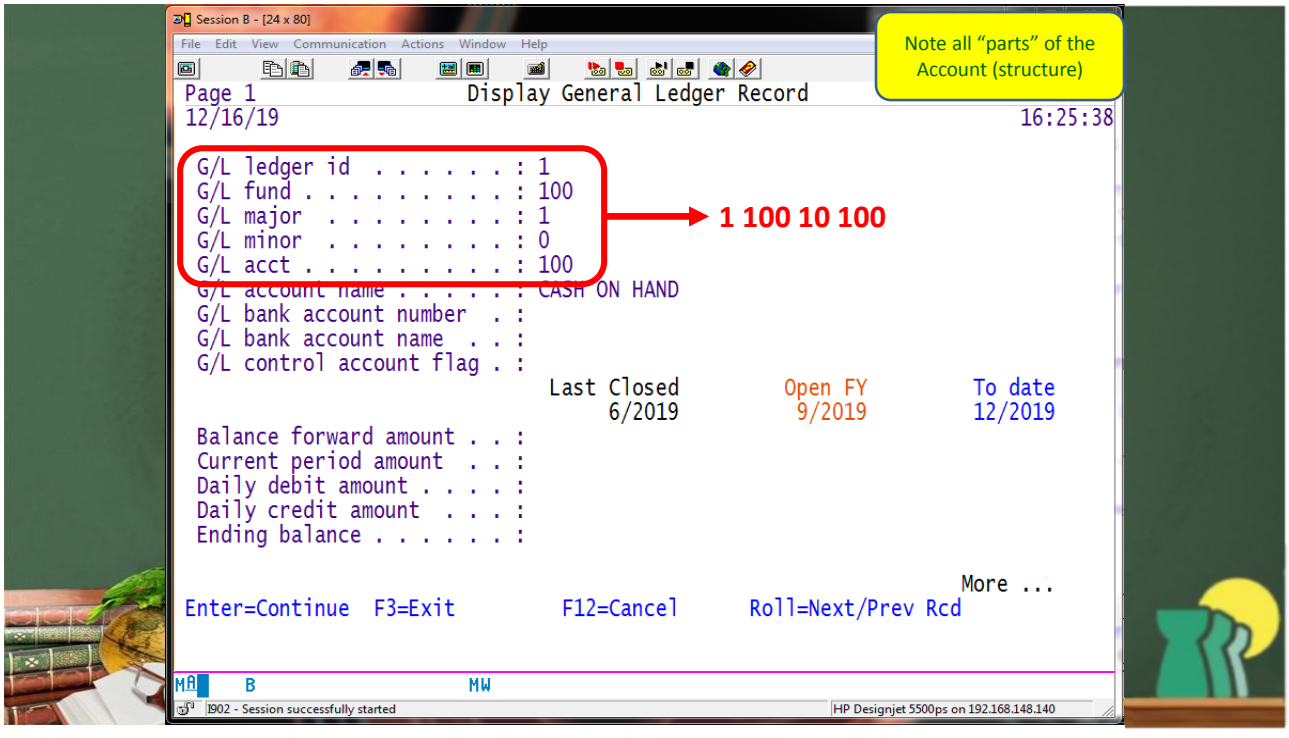
# Types of Accounts

Chart of Account prefix codes:

**1** = code assigned to General Fund accounts;




Session B - [24 x 80]
File Edit View Communication Actions Window Help
Press F5 to view all files;
Select Option 5 to display
ACCARILA General Ledger Accounts
12/16/19 Current Period 16:27:49
Position to Account . . . . . .
Type option, press Enter.
2=Change 5=Display 7=Appn link 8=Transaction 11=Acct Total
13=Acct Dstr 18=Monthly 20=FS class#
Opt Acct No Account name Daily Amt
Beg Balance Net Debits Net Credits End Balance
5 110010100 CASH ON HAND
110010101 CASH ON HAND - POS
49,006.65 49,006.65
110010110 IMPREST FUND
2,582.47 5,505.00- 2,922.53-
110010111 WIC FOOD IMPREST FUND
110010113 BOH PAYROLL CHKNG
More...
F3=Exit F6=Add F9=Chg date F5=Refresh F10=Position
F12=Cancel F14=File Total F21=Prt/Export
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

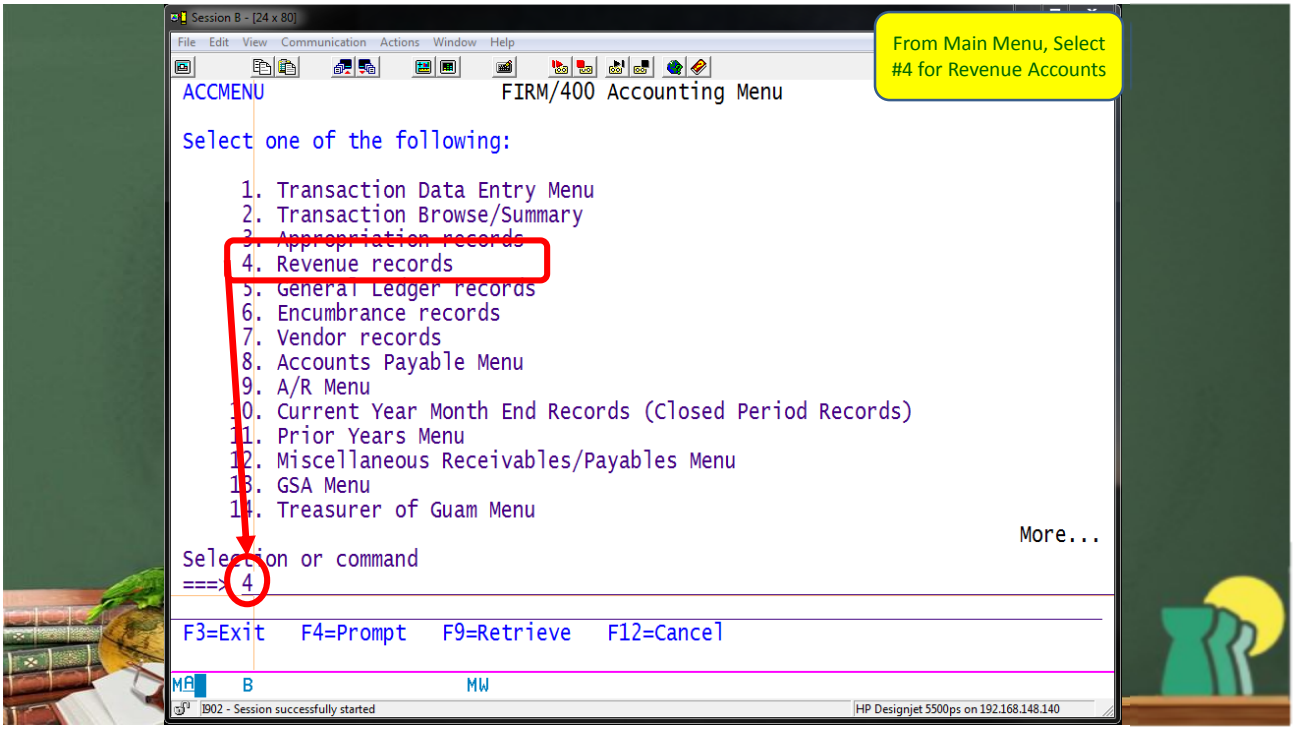

Session B - [24 x 80]
File Edit View Communication Actions Window Help
Note all "parts" of the
Account (structure)
Page 1 Display General Ledger Record
12/16/19 16:25:38
G/L ledger id . . . . . : 1
G/L fund . . . . . : 100
G/L major . . . . . : 1
G/L minor . . . . . : 0
G/L acct . . . . . : 100
G/L account name . . . . . : CASH ON HAND
G/L bank account number . :
G/L bank account name . . :
G/L control account flag . :
1 100 10 100
Last Closed Open FY To date
6/2019 9/2019 12/2019
Balance forward amount . . :
Current period amount . . :
Daily debit amount . . . . :
Daily credit amount . . . :
Ending balance . . . . . :
More ...
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

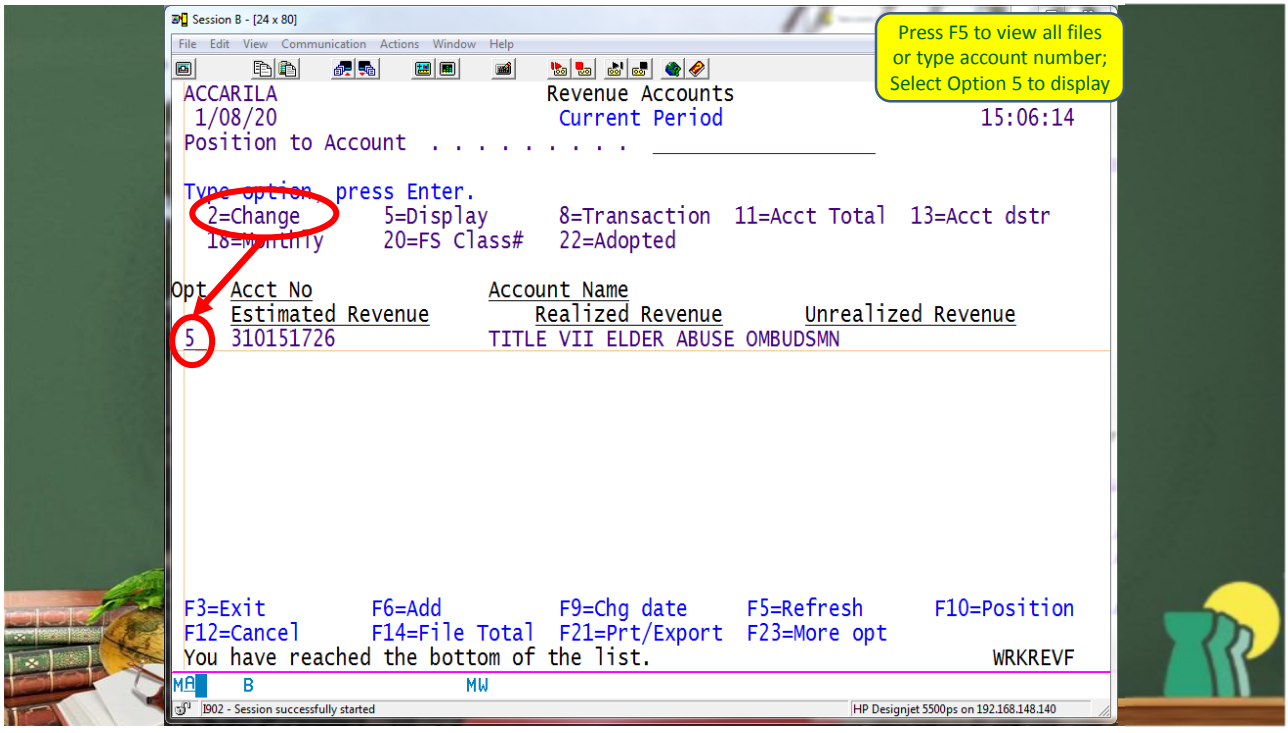
# Types of Accounts

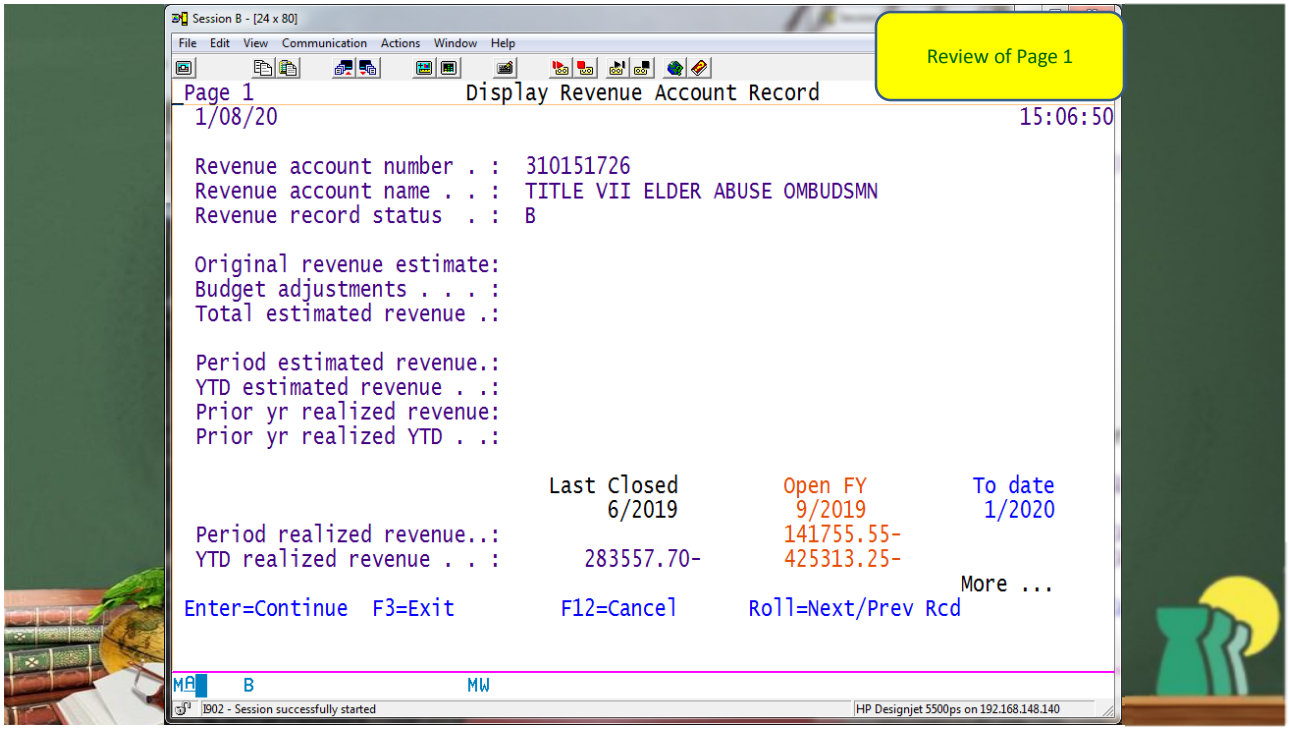
Chart of Account prefix codes:

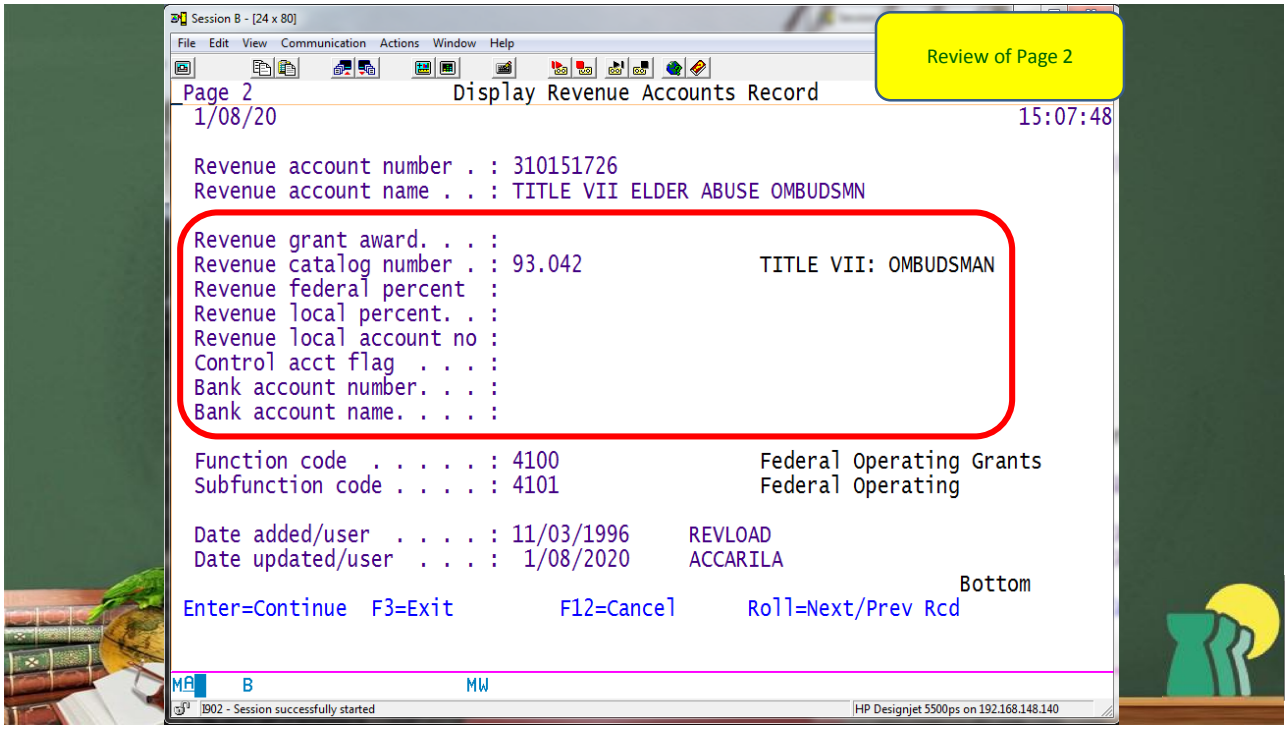
**1** = code assigned to General Fund accounts;

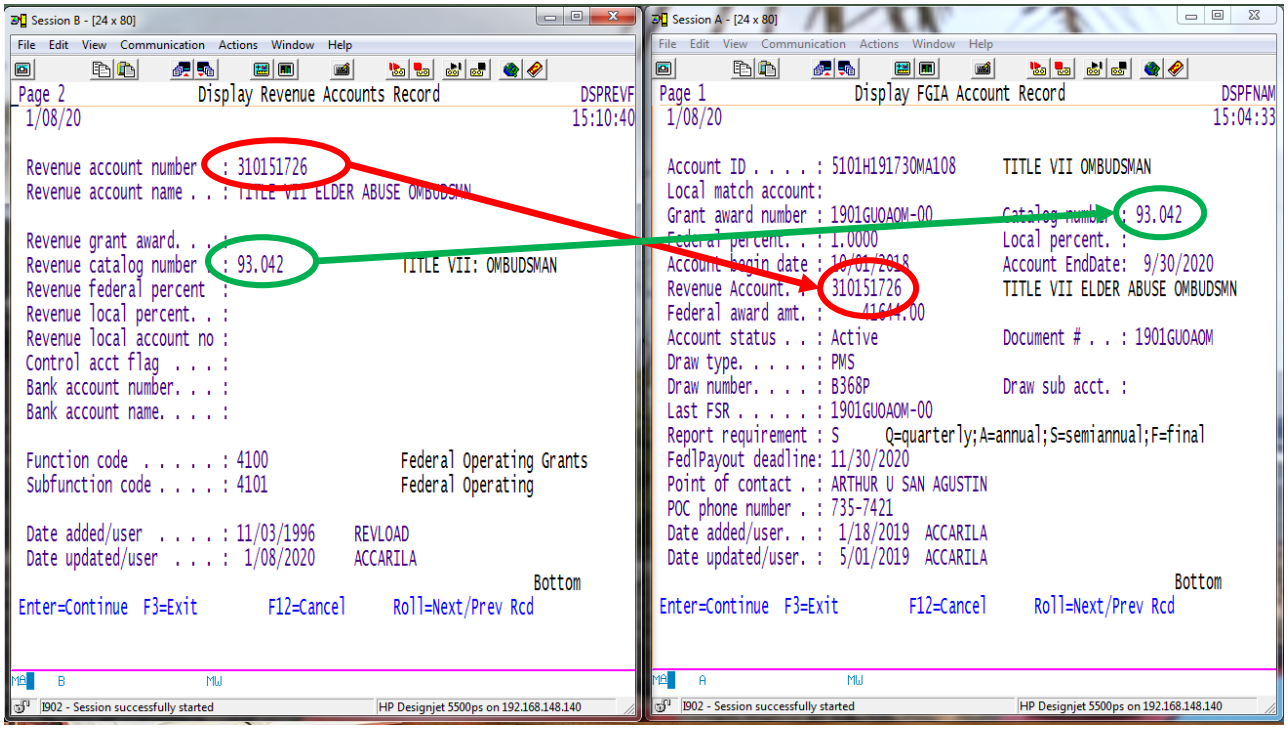
**3** = code assigned to Revenue Fund accounts;




Press F5 to view all files or type account number; Select Option 5 to display
Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA Revenue Accounts
1/08/20 Current Period 15:06:14
Position to Account . . . . . .
Type option, press Enter.
2=Change 5=Display 8=Transaction 11=Acct Total 13=Acct dstr
18=Monthly 20=FS Class# 22=Adopted
Opt Acct No Account Name
Estimated Revenue Realized Revenue Unrealized Revenue
5 310151726 TITLE VII ELDER ABUSE OMBUDSMN
F3=Exit F6=Add F9=Chg date F5=Refresh F10=Position
F12=Cancel F14=File Total F21=Prt/Export F23=More opt
You have reached the bottom of the list. WRKREVF
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140


Review of Page 1
Session B - [24 x 80]
File Edit View Communication Actions Window Help
Page 1 Display Revenue Account Record
1/08/20 15:06:50
Revenue account number . : 310151726
Revenue account name . . : TITLE VII ELDER ABUSE OMBUDSMN
Revenue record status . : B
Original revenue estimate:
Budget adjustments . . . :
Total estimated revenue .:
Period estimated revenue.:
YTD estimated revenue . .:
Prior yr realized revenue:
Prior yr realized YTD . .:
Last Closed Open FY To date
6/2019 9/2019 1/2020
Period realized revenue..: 141755.55-
YTD realized revenue . . : 283557.70- 425313.25-
More ...
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140


Session B - [24 x 80]
File Edit View Communication Actions Window Help
Review of Page 2
Page 2 Display Revenue Accounts Record
1/08/20 15:07:48
Revenue account number . : 310151726
Revenue account name . . : TITLE VII ELDER ABUSE OMBUDSMN
Revenue grant award. . . :
Revenue catalog number . : 93.042 TITLE VII: OMBUDSMAN
Revenue federal percent :
Revenue local percent. . :
Revenue local account no :
Control acct flag . . . :
Bank account number. . . :
Bank account name. . . . :
Function code . . . . . : 4100 Federal Operating Grants
Subfunction code . . . . : 4101 Federal Operating
Date added/user . . . . : 11/03/1996 REVLOAD
Date updated/user . . . : 1/08/2020 ACCARILA
Bottom
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140


Session B - [24 x 80]
File Edit View Communication Actions Window Help
Page 2 Display Revenue Accounts Record DSPREVF
1/08/20 15:10:40
Revenue account number : 310151726
Revenue account name . . : TITLE VII ELDER ABUSE OMBUDSMN
Revenue grant award. . . :
Revenue catalog number : 93.042 TITLE VII: OMBUDSMAN
Revenue federal percent :
Revenue local percent. . :
Revenue local account no :
Control acct flag . . . :
Bank account number. . . :
Bank account name. . . . :
Function code . . . . . : 4100 Federal Operating Grants
Subfunction code . . . . : 4101 Federal Operating
Date added/user . . . . : 11/03/1996 REVLOAD
Date updated/user . . . : 1/08/2020 ACCARILA
Bottom
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
MB B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140
Session A - [24 x 80]
File Edit View Communication Actions Window Help
Page 1 Display FGIA Account Record DSPFNAM
1/08/20 15:04:33
Account ID . . . . : 5101H191730MA108 TITLE VII OMBUDSMAN
Local match account:
Grant award number : 1901GUOAOM-00 Catalog number : 93.042
Federal percent. . : 1.0000 Local percent. :
Account begin date : 10/01/2018 Account EndDate: 9/30/2020
Revenue Account. . : 310151726 TITLE VII ELDER ABUSE OMBUDSMN
Federal award amt. : 41644.00
Account status . . : Active Document # . . : 1901GUOAOM
Draw type. . . . . : PMS
Draw number. . . . : B368P Draw sub acct. :
Last FSR . . . . . : 1901GUOAOM-00
Report requirement : S Q=quarterly;A=annual;S=semiannual;F=final
FedlPayout deadline: 11/30/2020
Point of contact . : ARTHUR U SAN AGUSTIN
POC phone number . : 735-7421
Date added/user. . : 1/18/2019 ACCARILA
Date updated/user. : 5/01/2019 ACCARILA
Bottom
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
MA A MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

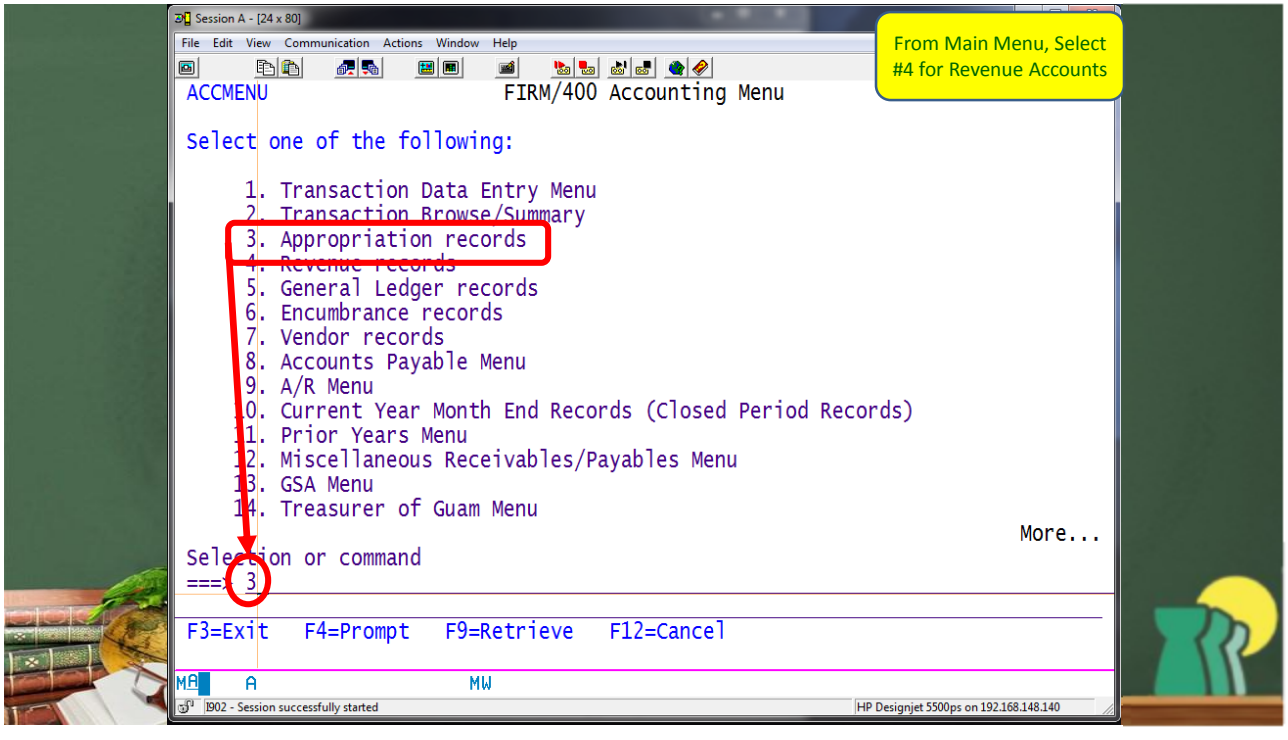
# Types of Accounts

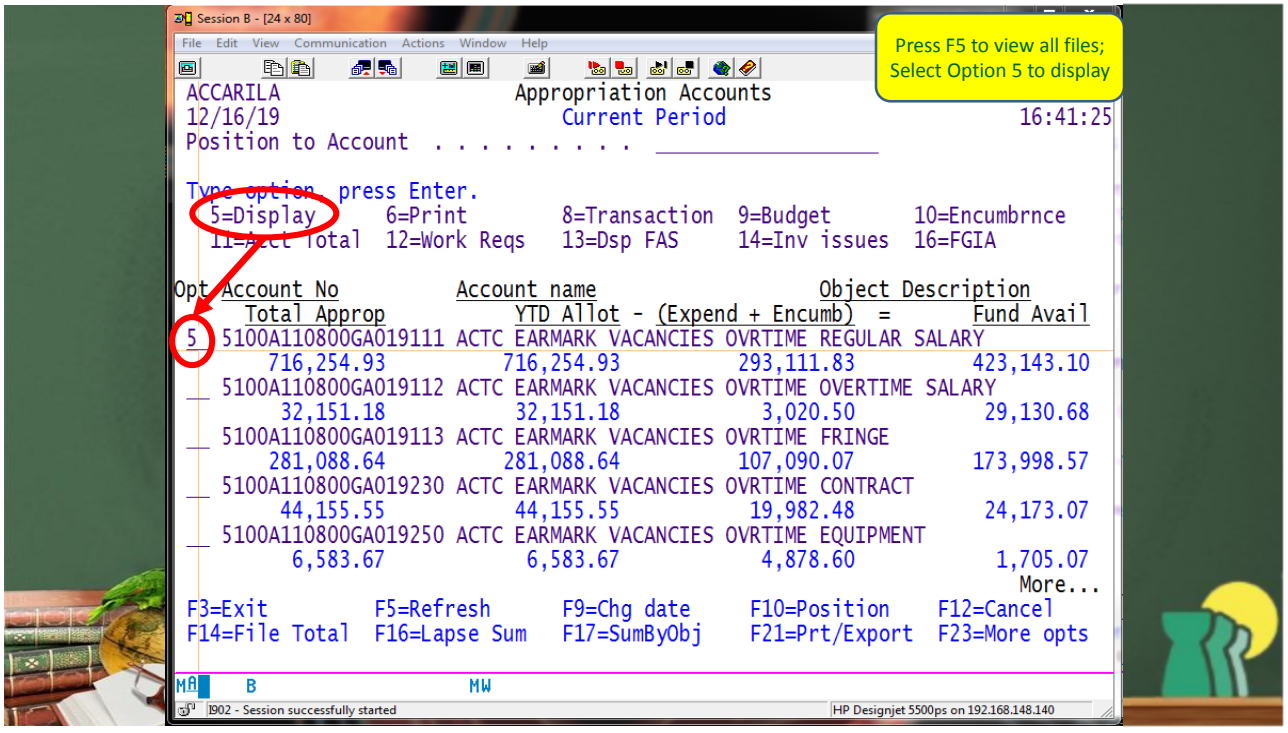
Chart of Account prefix codes:

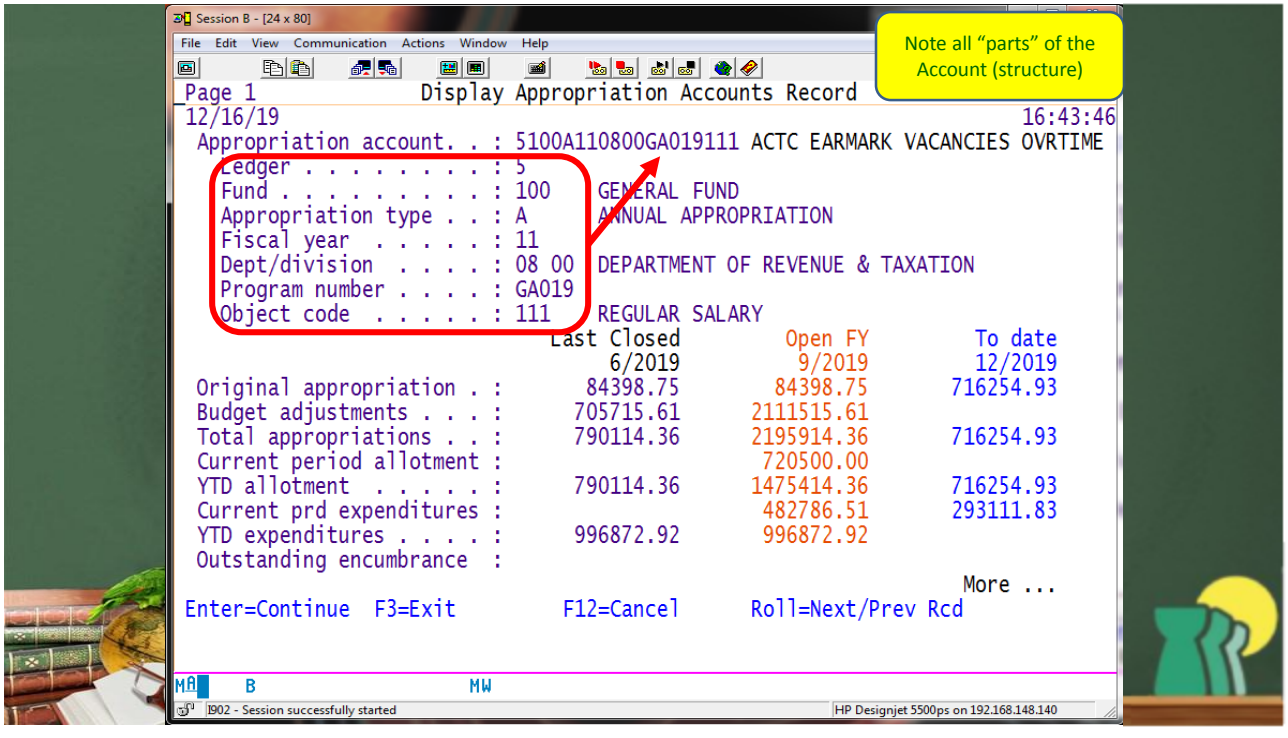
**1** = code assigned to General Fund accounts;

**3** = code assigned to Revenue Fund accounts;

**5** = code assigned to *Appropriation* accounts.

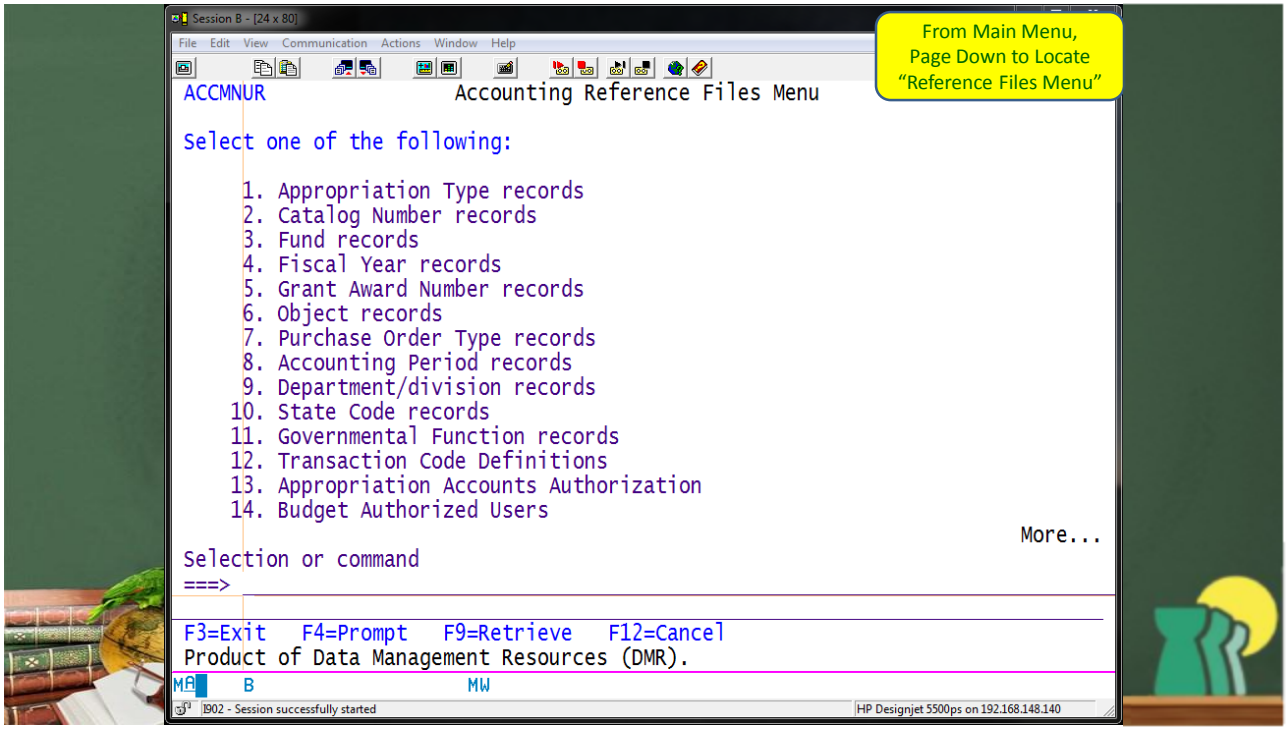


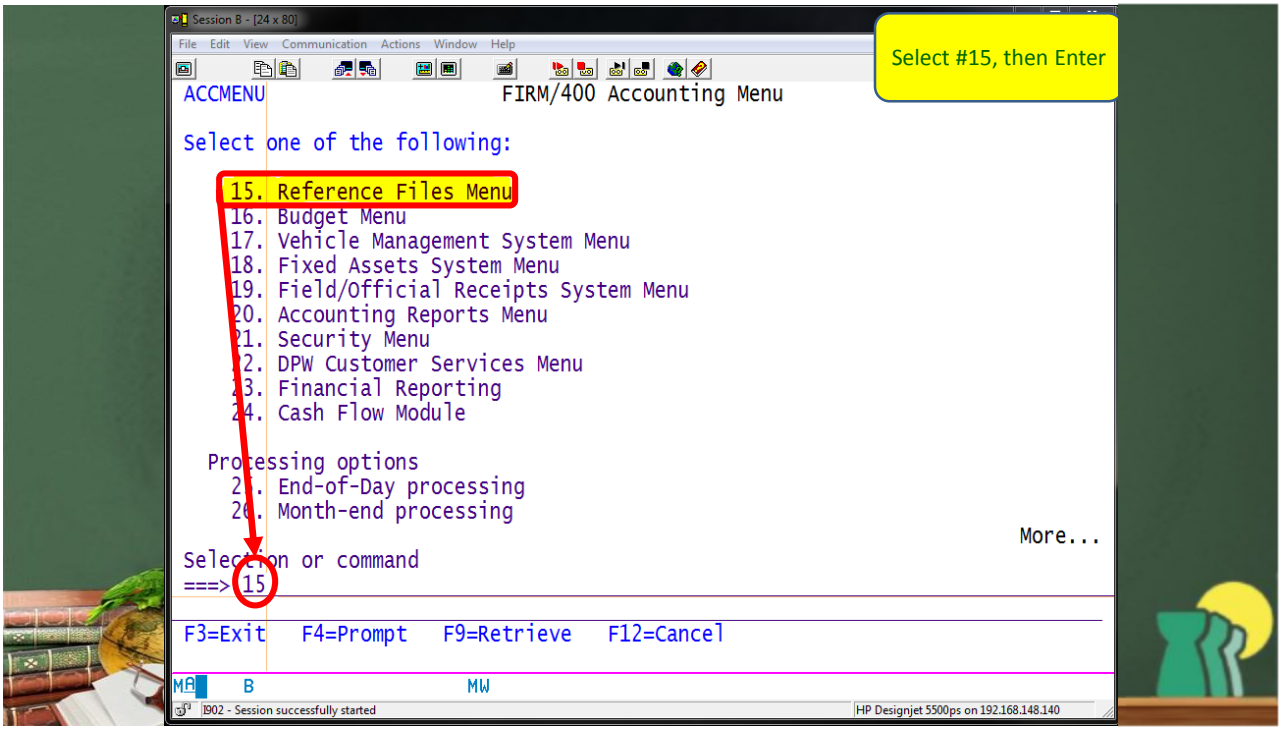

Session B - [24 x 80]
File Edit View Communication Actions Window Help
Press F5 to view all files;
Select Option 5 to display
ACCARILA Appropriation Accounts
12/16/19 Current Period 16:41:25
Position to Account . . . . . .
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 16=FGIA
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
5 5100A110800GA019111 ACTC EARMARK VACANCIES OVRTIME REGULAR SALARY
716,254.93 716,254.93 293,111.83 423,143.10
5100A110800GA019112 ACTC EARMARK VACANCIES OVRTIME OVERTIME SALARY
32,151.18 32,151.18 3,020.50 29,130.68
5100A110800GA019113 ACTC EARMARK VACANCIES OVRTIME FRINGE
281,088.64 281,088.64 107,090.07 173,998.57
5100A110800GA019230 ACTC EARMARK VACANCIES OVRTIME CONTRACT
44,155.55 44,155.55 19,982.48 24,173.07
5100A110800GA019250 ACTC EARMARK VACANCIES OVRTIME EQUIPMENT
6,583.67 6,583.67 4,878.60 1,705.07
More...
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt/Export F23=More opts
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

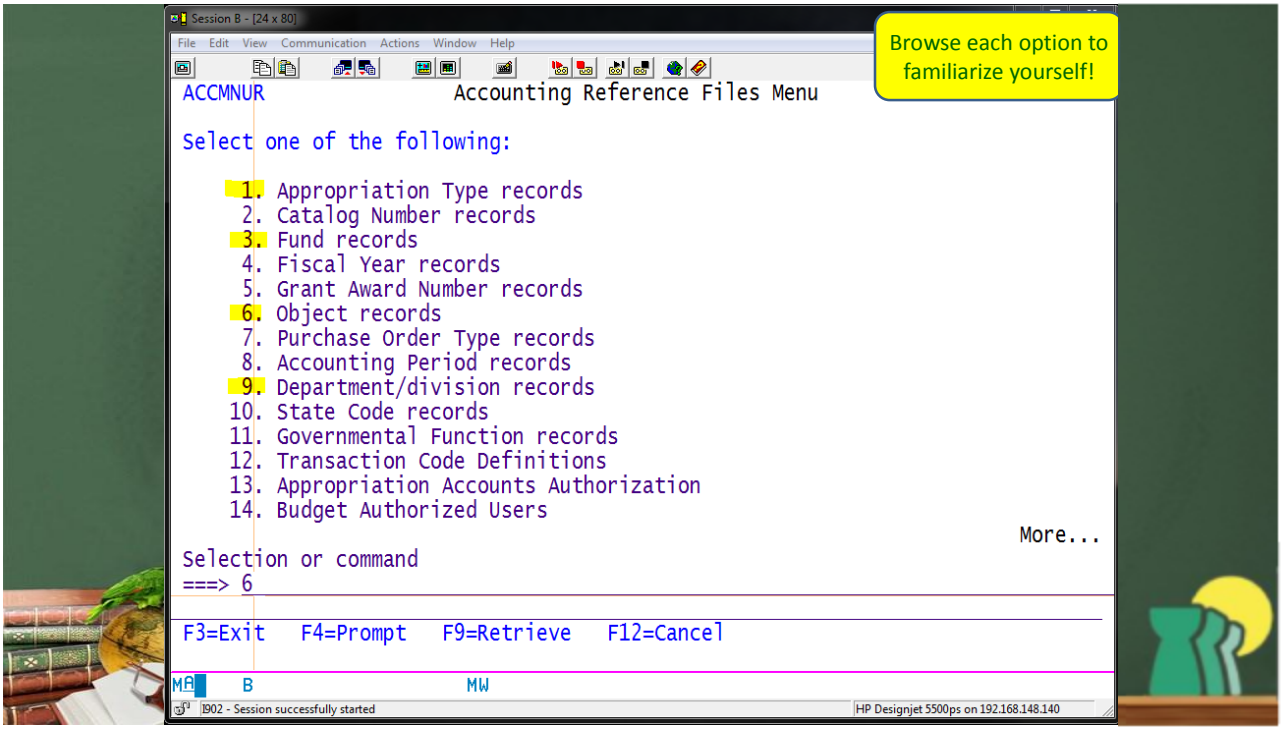

Session B - [24 x 80]
File Edit View Communication Actions Window Help
Note all "parts" of the
Account (structure)
Page 1 Display Appropriation Accounts Record
12/16/19 16:43:46
Appropriation account. . : 5100A110800GA019111 ACTC EARMARK VACANCIES OVRTIME
Ledger . . . . . : 5
Fund . . . . . : 100 GENERAL FUND
Appropriation type . . : A ANNUAL APPROPRIATION
Fiscal year . . . . . : 11
Dept/division . . . . : 08 00 DEPARTMENT OF REVENUE & TAXATION
Program number . . . . : GA019
Object code . . . . . : 111 REGULAR SALARY
Last Closed Open FY To date
6/2019 9/2019 12/2019
Original appropriation . : 84398.75 84398.75 716254.93
Budget adjustments . . . : 705715.61 2111515.61
Total appropriations . . : 790114.36 2195914.36 716254.93
Current period allotment : 720500.00
YTD allotment . . . . . : 790114.36 1475414.36 716254.93
Current prd expenditures : 482786.51 293111.83
YTD expenditures . . . . : 996872.92 996872.92
Outstanding encumbrance :
More ...
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

*Understanding the Account Structure*

# REFERENCE FILES




Select #15, then Enter
Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCMENU FIRM/400 Accounting Menu
Select one of the following:
15. Reference Files Menu
16. Budget Menu
17. Vehicle Management System Menu
18. Fixed Assets System Menu
19. Field/Official Receipts System Menu
20. Accounting Reports Menu
21. Security Menu
22. DPW Customer Services Menu
23. Financial Reporting
24. Cash Flow Module
Processing options
25. End-of-Day processing
26. Month-end processing
More...
Selection or command
===> 15
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140


Browse each option to familiarize yourself!
Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCMNUR Accounting Reference Files Menu
Select one of the following:
1. Appropriation Type records
2. Catalog Number records
3. Fund records
4. Fiscal Year records
5. Grant Award Number records
6. Object records
7. Purchase Order Type records
8. Accounting Period records
9. Department/division records
10. State Code records
11. Governmental Function records
12. Transaction Code Definitions
13. Appropriation Accounts Authorization
14. Budget Authorized Users
More...
Selection or command
===> 6
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

*Understanding the Account Structure*

# APPROPRIATION ACCOUNTS

## Types of Accounts

*The Components of the Appropriation Account*

General Ledger Account:

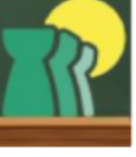
110010100

Revenue Account:

310050019

Appropriation Account:

5100A190600GA001-230



# Types of Accounts

*The Components of the Appropriation Account*

## 5-100-A-19-0600-GA-001-230

*Prefix Number Represents the Type of Account*

General Ledger Account:
110023296

Revenue Account:
310050603

Appropriation Account:
**5**100A160600GA001-230

# Types of Accounts

*The Components of the Appropriation Account*

## 5-100-A-19-0600-GA-001-230

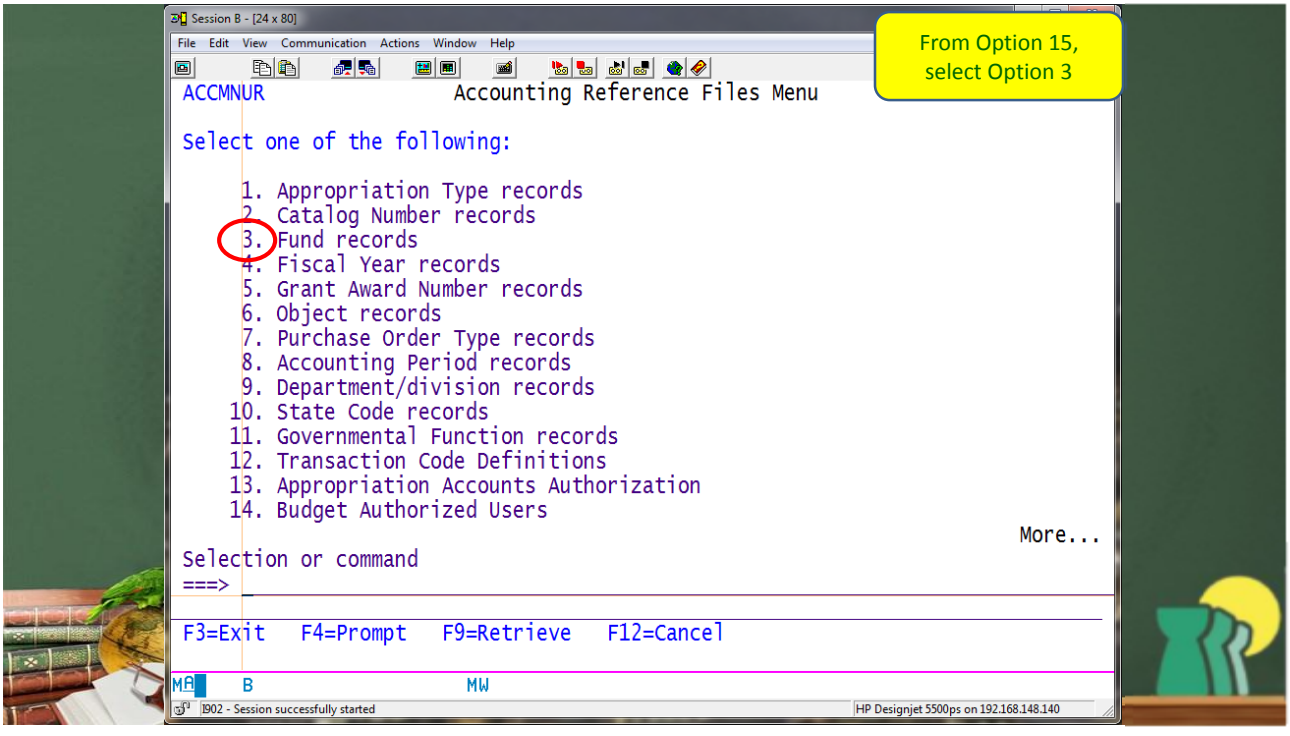
| | |
|---|---|
| 5 | Designation for "Appropriation Account" |
| 100 | Fund Number |
| A | Appropriation Type |
| 19 | Fiscal Year |
| 0600 | Department / Division |
| GA | Program |
| 001 | Sequence |
| 230 | Object Class |

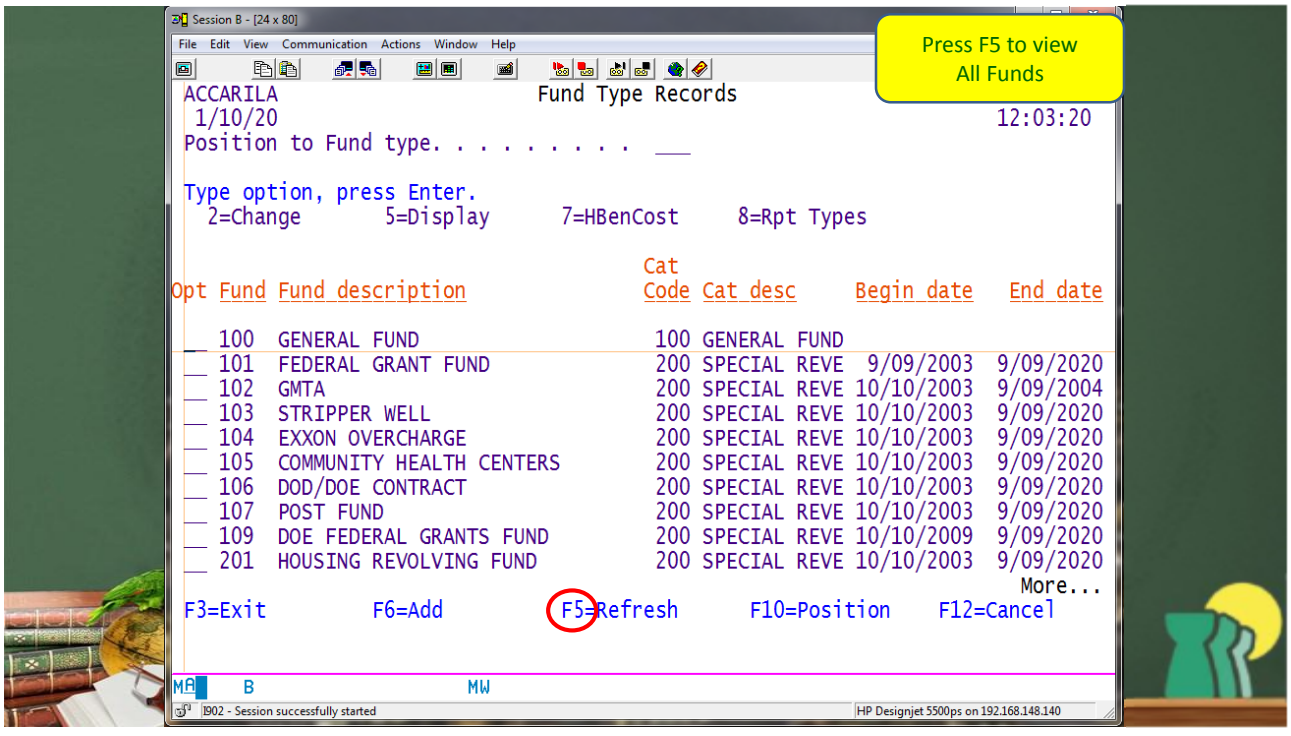
# Types of Accounts

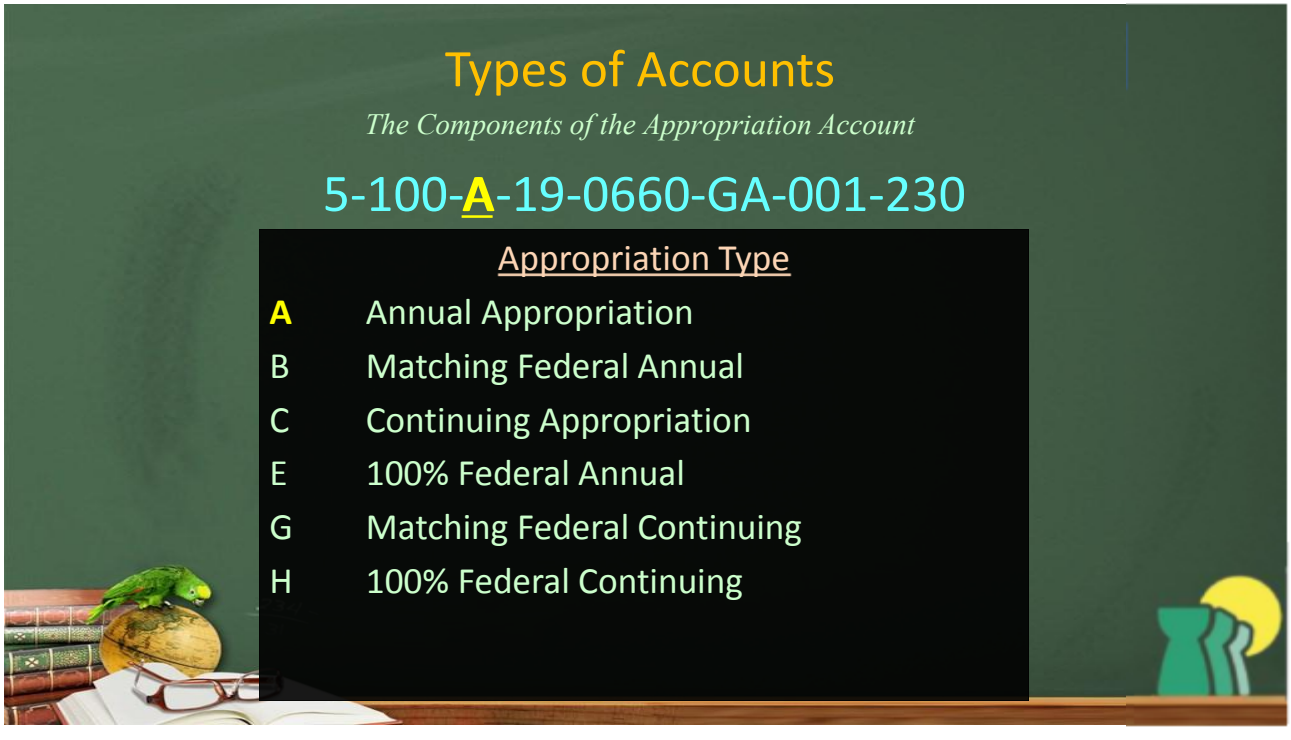
*The Components of the Appropriation Account*

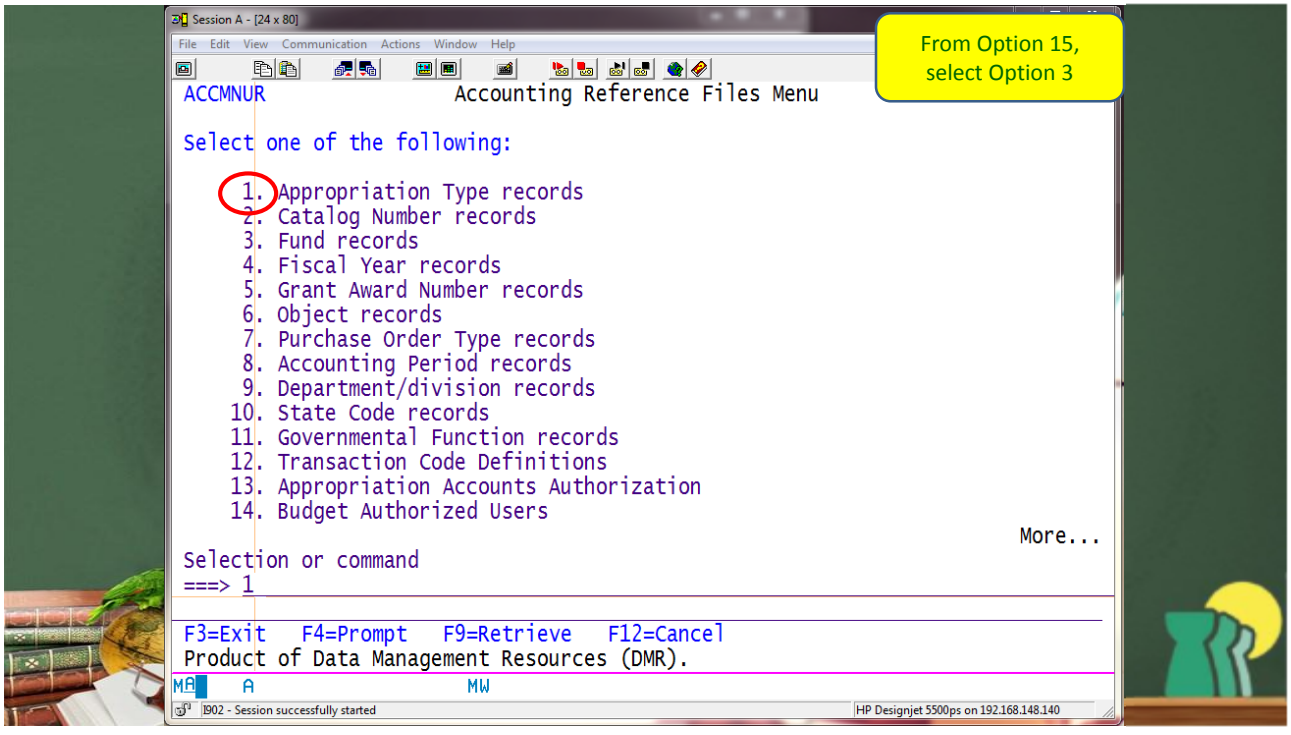
## 5-100-A-19-0660-GA-001-230

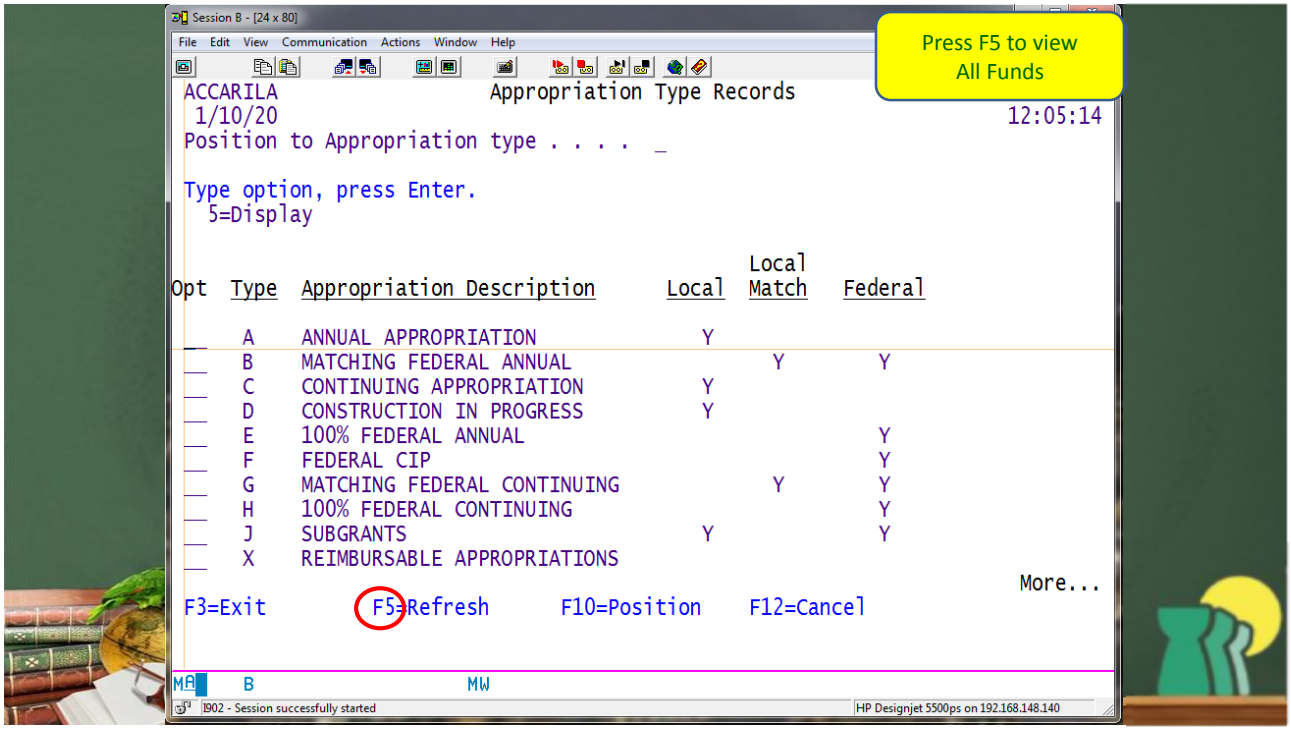
| Fund Number | |
|---|---|
| **100** | General Fund |
| 101 | Federal Grants |
| 202 | Street Light Fund |
| 208 | Guam Highway |
| 247 | Village Streets |
| 602 | Healthy Futures |
| 619 | Recycling Revolving Fund |




Session B - [24 x 80]
File Edit View Communication Actions Window Help
Press F5 to view
All Funds
ACCARILA
Fund Type Records
1/10/20
12:03:20
Position to Fund type. . . . . ___
Type option, press Enter.
2=Change 5=Display 7=HBenCost 8=Rpt Types
Opt Fund Fund description Cat Code Cat desc Begin date End date
__ 100 GENERAL FUND 100 GENERAL FUND
__ 101 FEDERAL GRANT FUND 200 SPECIAL REVE 9/09/2003 9/09/2020
__ 102 GMTA 200 SPECIAL REVE 10/10/2003 9/09/2004
__ 103 STRIPPER WELL 200 SPECIAL REVE 10/10/2003 9/09/2020
__ 104 EXXON OVERCHARGE 200 SPECIAL REVE 10/10/2003 9/09/2020
__ 105 COMMUNITY HEALTH CENTERS 200 SPECIAL REVE 10/10/2003 9/09/2020
__ 106 DOD/DOE CONTRACT 200 SPECIAL REVE 10/10/2003 9/09/2020
__ 107 POST FUND 200 SPECIAL REVE 10/10/2003 9/09/2020
__ 109 DOE FEDERAL GRANTS FUND 200 SPECIAL REVE 10/10/2009 9/09/2020
__ 201 HOUSING REVOLVING FUND 200 SPECIAL REVE 10/10/2003 9/09/2020
More...
F3=Exit F6=Add F5=Refresh F10=Position F12=Cancel
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140


Types of Accounts
The Components of the Appropriation Account
5-100-A-19-0660-GA-001-230
Appropriation Type
A Annual Appropriation
B Matching Federal Annual
C Continuing Appropriation
E 100% Federal Annual
G Matching Federal Continuing
H 100% Federal Continuing


From Option 15,
select Option 3
Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCMNUR Accounting Reference Files Menu
Select one of the following:
1. Appropriation Type records
2. Catalog Number records
3. Fund records
4. Fiscal Year records
5. Grant Award Number records
6. Object records
7. Purchase Order Type records
8. Accounting Period records
9. Department/division records
10. State Code records
11. Governmental Function records
12. Transaction Code Definitions
13. Appropriation Accounts Authorization
14. Budget Authorized Users
More...
Selection or command
===> 1
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
Product of Data Management Resources (DMR).
MA A MW
I902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140


Press F5 to view
All Funds
Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA Appropriation Type Records
1/10/20 12:05:14
Position to Appropriation type . . . . _
Type option, press Enter.
5=Display
Opt Type Appropriation Description Local Local Match Federal
A ANNUAL APPROPRIATION Y
B MATCHING FEDERAL ANNUAL Y Y
C CONTINUING APPROPRIATION Y
D CONSTRUCTION IN PROGRESS Y
E 100% FEDERAL ANNUAL Y
F FEDERAL CIP Y
G MATCHING FEDERAL CONTINUING Y Y
H 100% FEDERAL CONTINUING Y
J SUBGRANTS Y Y
X REIMBURSABLE APPROPRIATIONS
More...
F3=Exit F5=Refresh F10=Position F12=Cancel
MA B MW
I902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

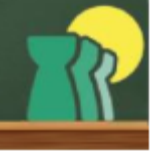
# Types of Accounts

*The Components of the Appropriation Account*

5-100-A-**19**-0660-GA-001-230

Fiscal Year

16 – FY 2016
17 – FY 2017
18 – FY 2018
**19** – FY 2019
20 – FY 2020



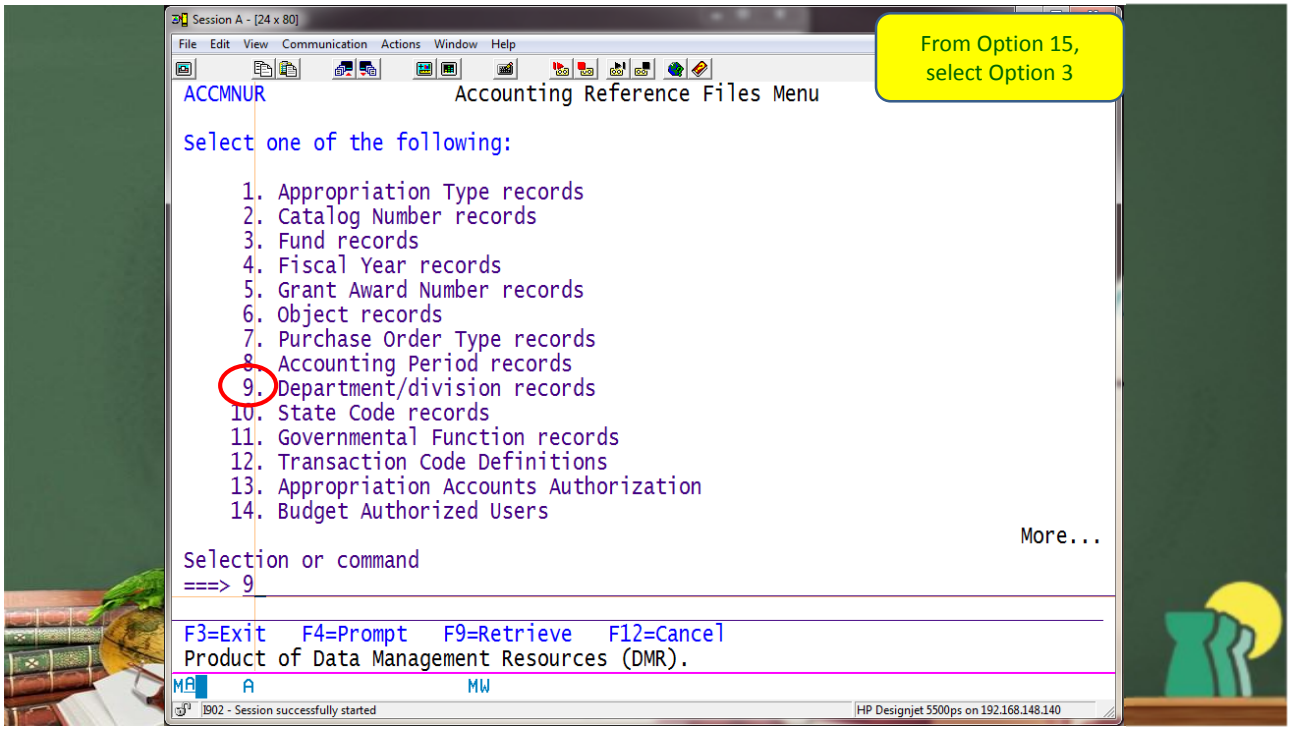
# Types of Accounts

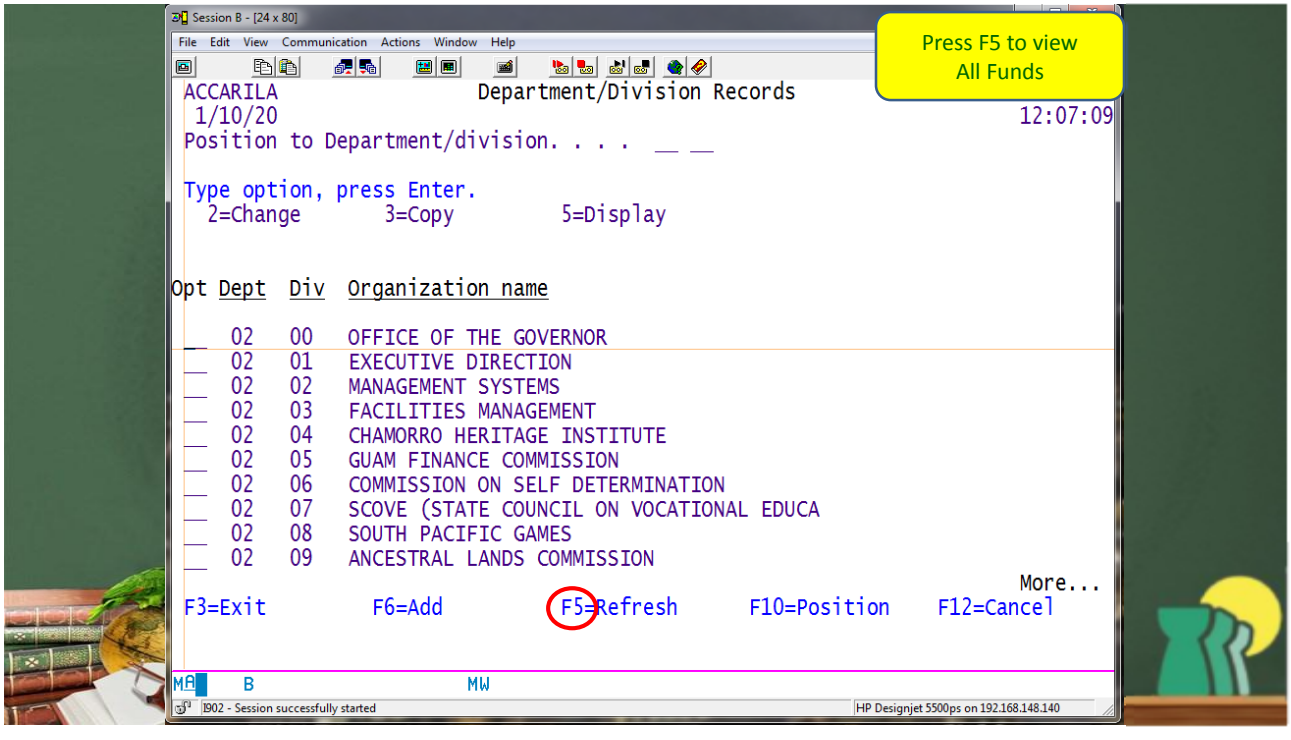
*The Components of the Appropriation Account*

5-100-A-19-0600-GA-001-230

Department / Division

02 00 Office of the Governor
03 00 Office of the Lieutenant Governor
04 00 Bureau of Budget & Management Research
05 00 Civil Service Commission
**06 00** Department of Administration
17 00 Department of Public Health & Social Services
24 00 Department of Labor


From Option 15,
select Option 3
Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCMNUR Accounting Reference Files Menu
Select one of the following:
1. Appropriation Type records
2. Catalog Number records
3. Fund records
4. Fiscal Year records
5. Grant Award Number records
6. Object records
7. Purchase Order Type records
8. Accounting Period records
9. Department/division records
10. State Code records
11. Governmental Function records
12. Transaction Code Definitions
13. Appropriation Accounts Authorization
14. Budget Authorized Users
More...
Selection or command
===> 9
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
Product of Data Management Resources (DMR).
MA A MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

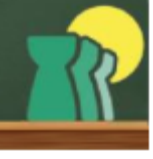

Press F5 to view
All Funds
Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA Department/Division Records
1/10/20 12:07:09
Position to Department/division. . . . __ __
Type option, press Enter.
2=Change 3=Copy 5=Display
Opt Dept Div Organization name
02 00 OFFICE OF THE GOVERNOR
02 01 EXECUTIVE DIRECTION
02 02 MANAGEMENT SYSTEMS
02 03 FACILITIES MANAGEMENT
02 04 CHAMORRO HERITAGE INSTITUTE
02 05 GUAM FINANCE COMMISSION
02 06 COMMISSION ON SELF DETERMINATION
02 07 SCOVE (STATE COUNCIL ON VOCATIONAL EDUCA
02 08 SOUTH PACIFIC GAMES
02 09 ANCESTRAL LANDS COMMISSION
More...
F3=Exit F6=Add F5=Refresh F10=Position F12=Cancel
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

# Types of Accounts

*The Components of the Appropriation Account*

## 5-100-A-19-0600-GA-001-230

| Program | |
|---|---|
| **GA** | General Administration |
| SP | Supply / Procurement |
| PM | Property Management |
| EI | Education and Information |
| CE | Compliance Enforcement/Investigation |
| SE | Service Delivery Effort |
| PA | Program Administration |

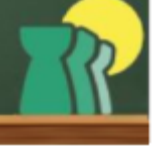


# Types of Accounts

*The Components of the Appropriation Account*

## 5-100-A-19-0660-GA-001-230

| Sequence | |
|---|---|
| **001-099** | General Fund |
| 101-199 | Federal Grants |
| 201-299 | Special Revenue Funds (legislative) |
| 301-399 | Special Revenue Funds (executive) |
| 401-499 | Work Request (Z-accounts) |
| 501-599 | X-accounts |
| 601-699 | Capital Projects / Consultations |



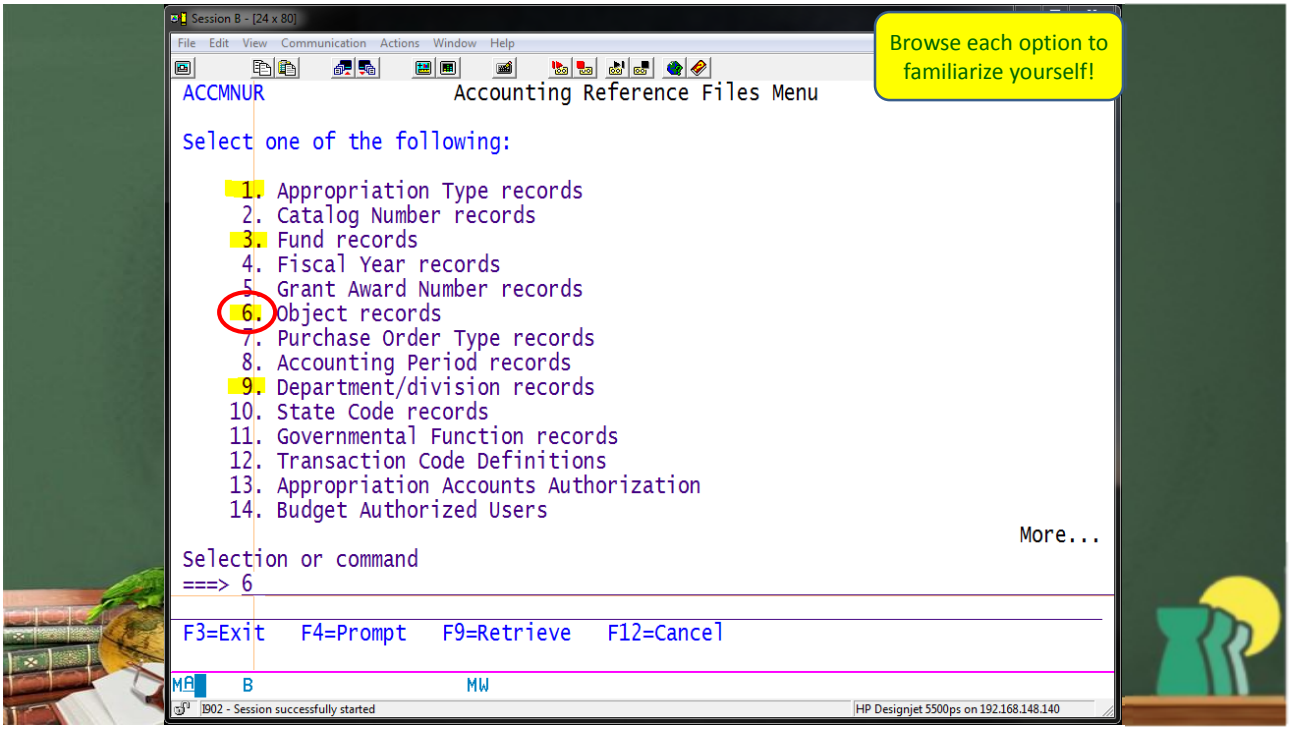
# Types of Accounts

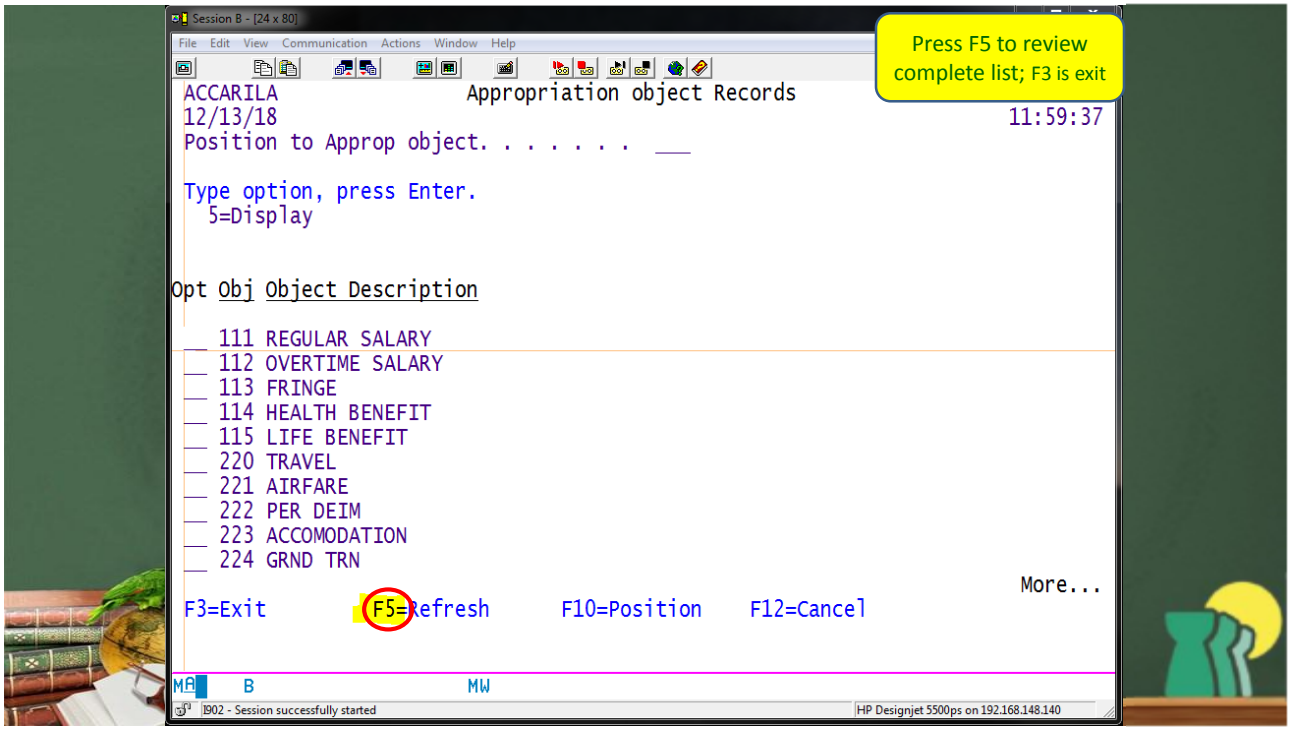
*The Components of the Appropriation Account*

## 5-100-A-19-0660-GA-001-**230**

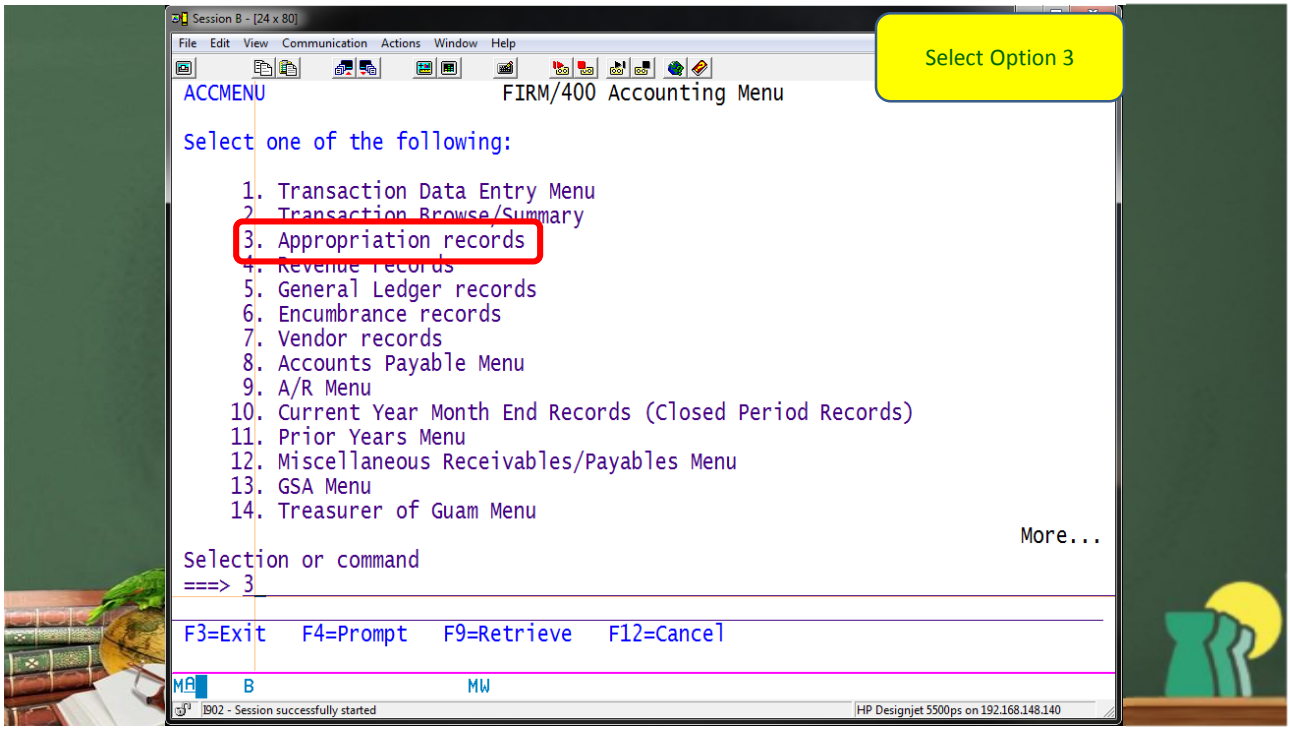
**Object Class**

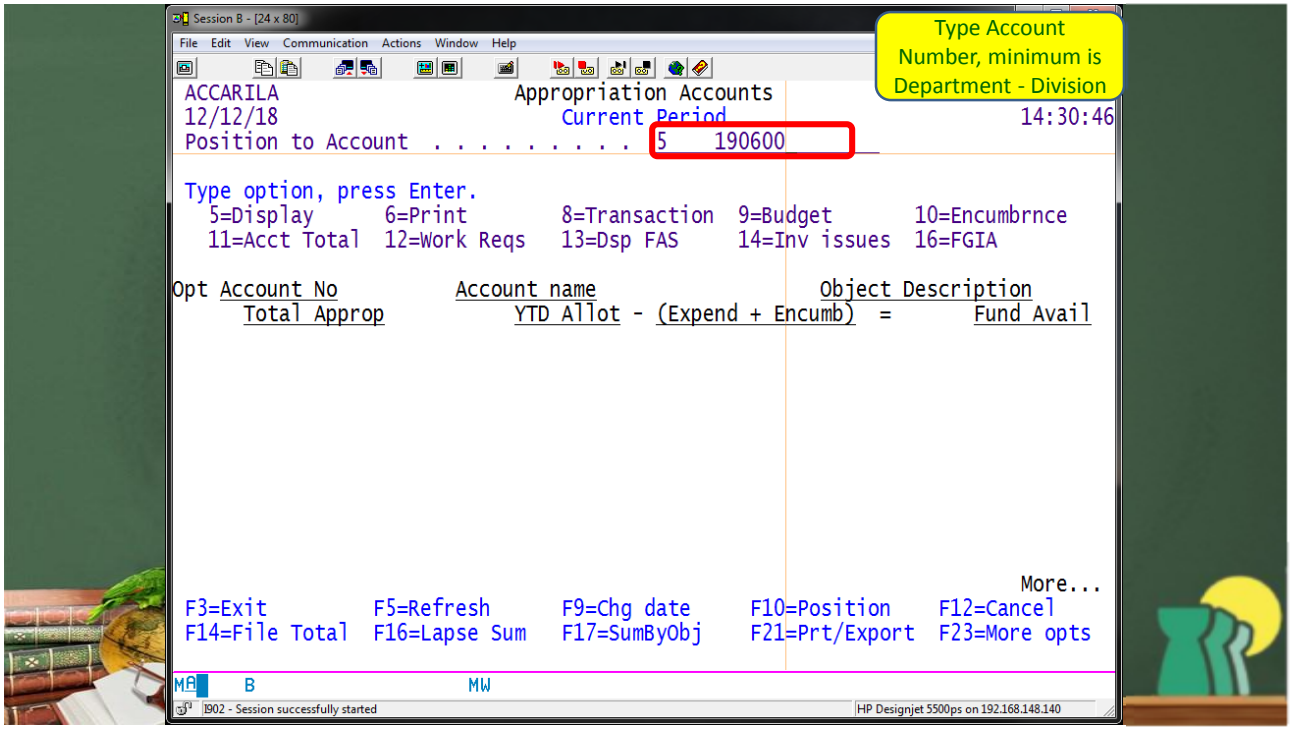
| | | | |
|---|---|---|---|
| 111 | Regular Salary | 250 | Equipment |
| 112 | Overtime Salary | 290 | Miscellaneous |
| 113 | Fringe | 361 | Power Utility |
| 220 | Travel | 362 | Water Utility |
| **230** | Contract | 363 | Telephone |
| 240 | Supplies | 450 | Capital |

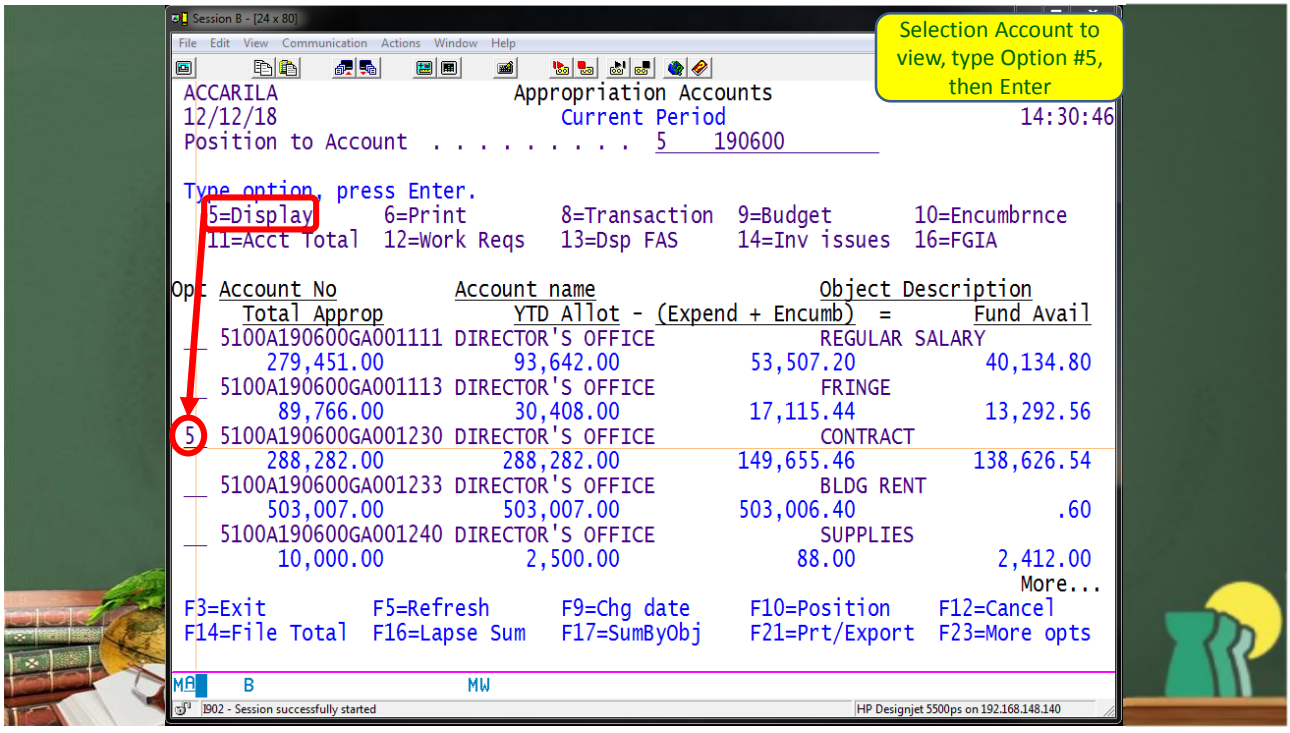


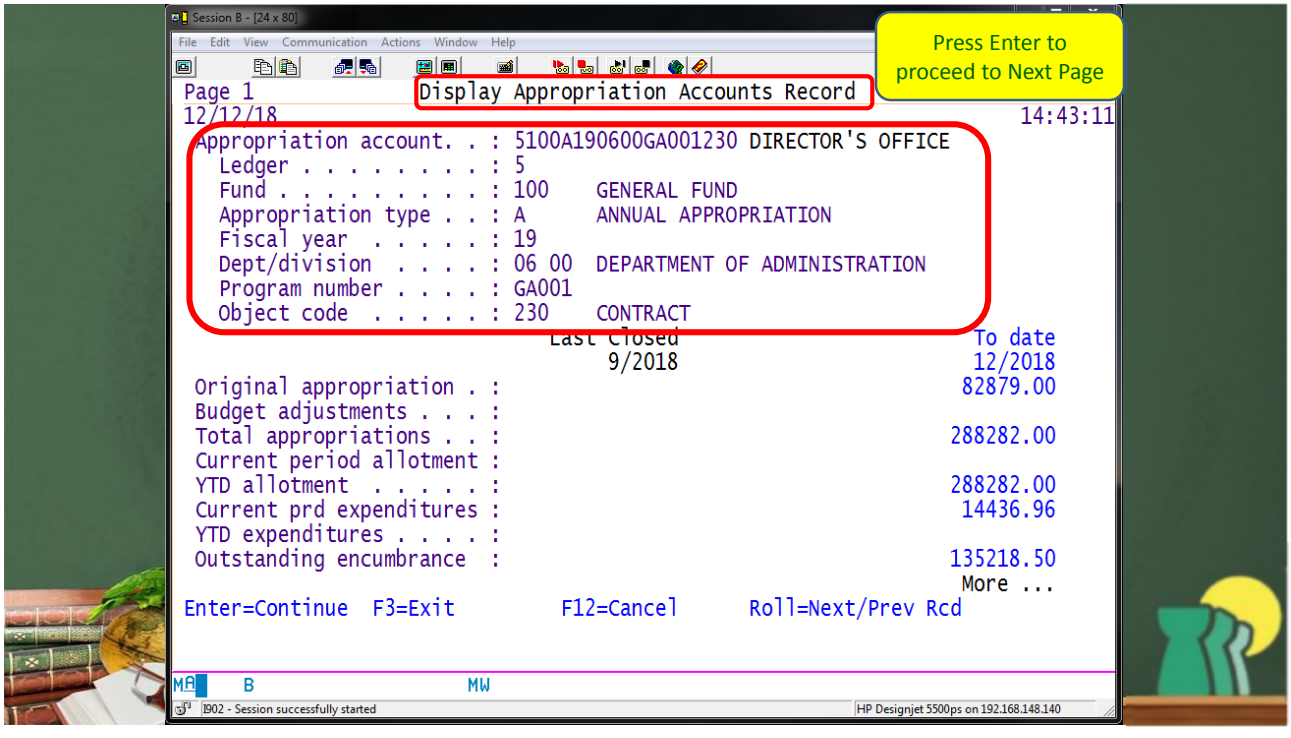

Session B - [24 x 80]
File Edit View Communication Actions Window Help
Press F5 to review complete list; F3 is exit
ACCARILA Appropriation object Records
12/13/18 11:59:37
Position to Approp object. . . . . ___
Type option, press Enter.
5=Display
Opt Obj Object Description
__ 111 REGULAR SALARY
__ 112 OVERTIME SALARY
__ 113 FRINGE
__ 114 HEALTH BENEFIT
__ 115 LIFE BENEFIT
__ 220 TRAVEL
__ 221 AIRFARE
__ 222 PER DEIM
__ 223 ACCOMODATION
__ 224 GRND TRN
More...
F3=Exit F5=Refresh F10=Position F12=Cancel
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

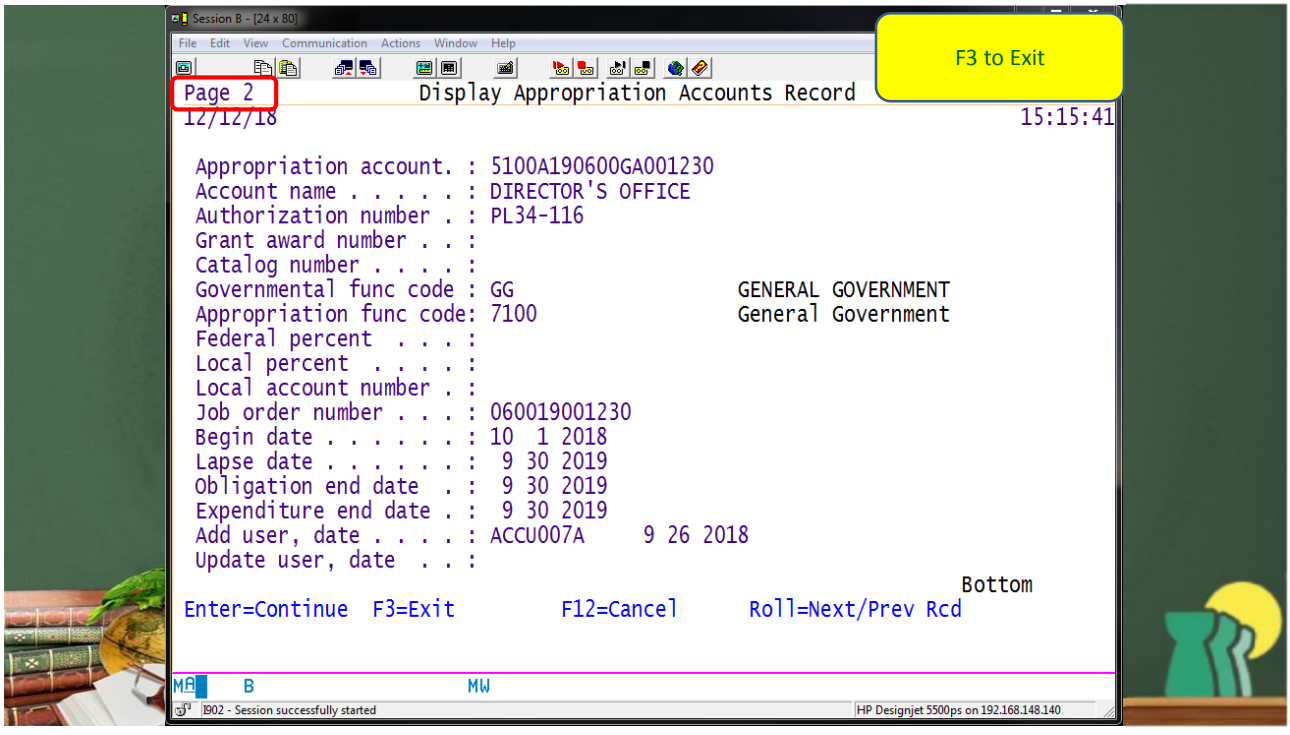
Viewing Basic Account Information
APPROPRIATION ACCOUNTS


Session B - [24 x 80]
File Edit View Communication Actions Window Help
Select Option 3
ACCMENU FIRM/400 Accounting Menu
Select one of the following:
1. Transaction Data Entry Menu
2. Transaction Browse/Summary
3. Appropriation records
4. Revenue records
5. General Ledger records
6. Encumbrance records
7. Vendor records
8. Accounts Payable Menu
9. A/R Menu
10. Current Year Month End Records (Closed Period Records)
11. Prior Years Menu
12. Miscellaneous Receivables/Payables Menu
13. GSA Menu
14. Treasurer of Guam Menu
More...
Selection or command
===> 3
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

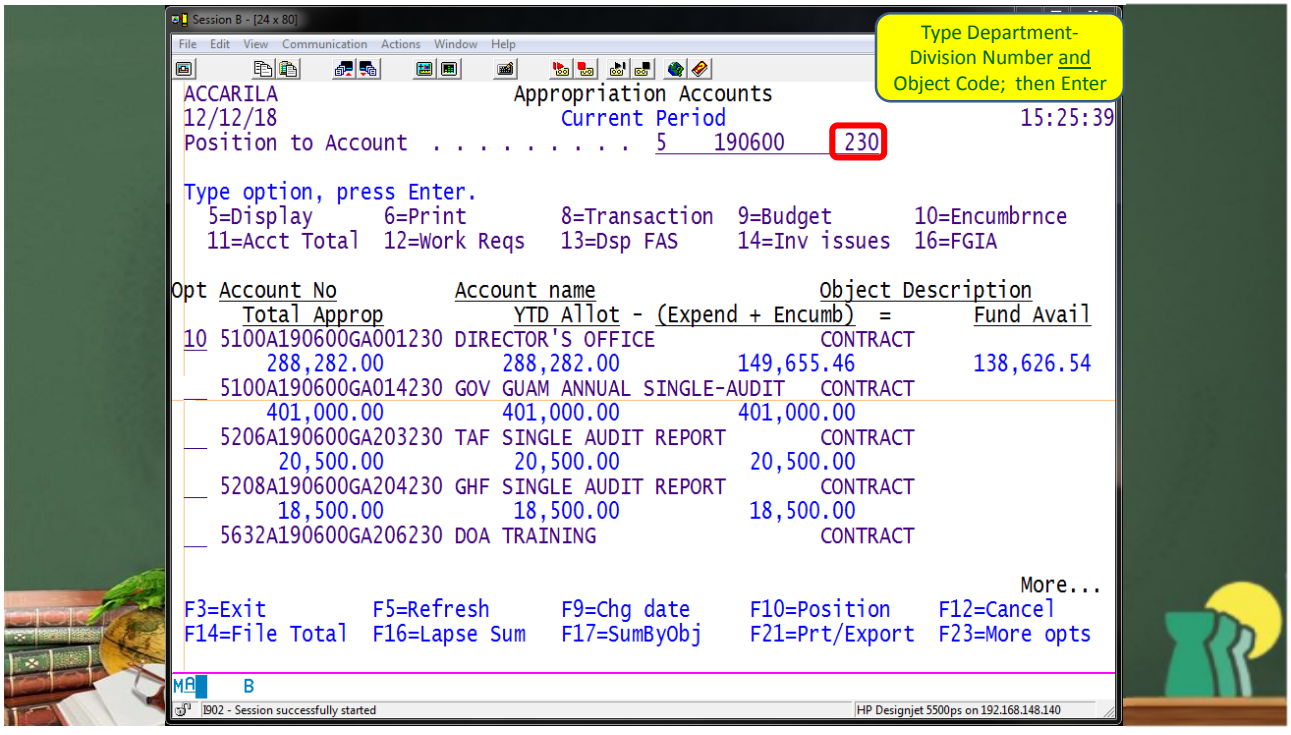

Session B - [24 x 80]
File Edit View Communication Actions Window Help
Type Account Number, minimum is Department - Division
ACCARILA Appropriation Accounts
12/12/18 Current Period 14:30:46
Position to Account . . . . . 5 190600
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 16=FGIA
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
More...
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt/Export F23=More opts
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

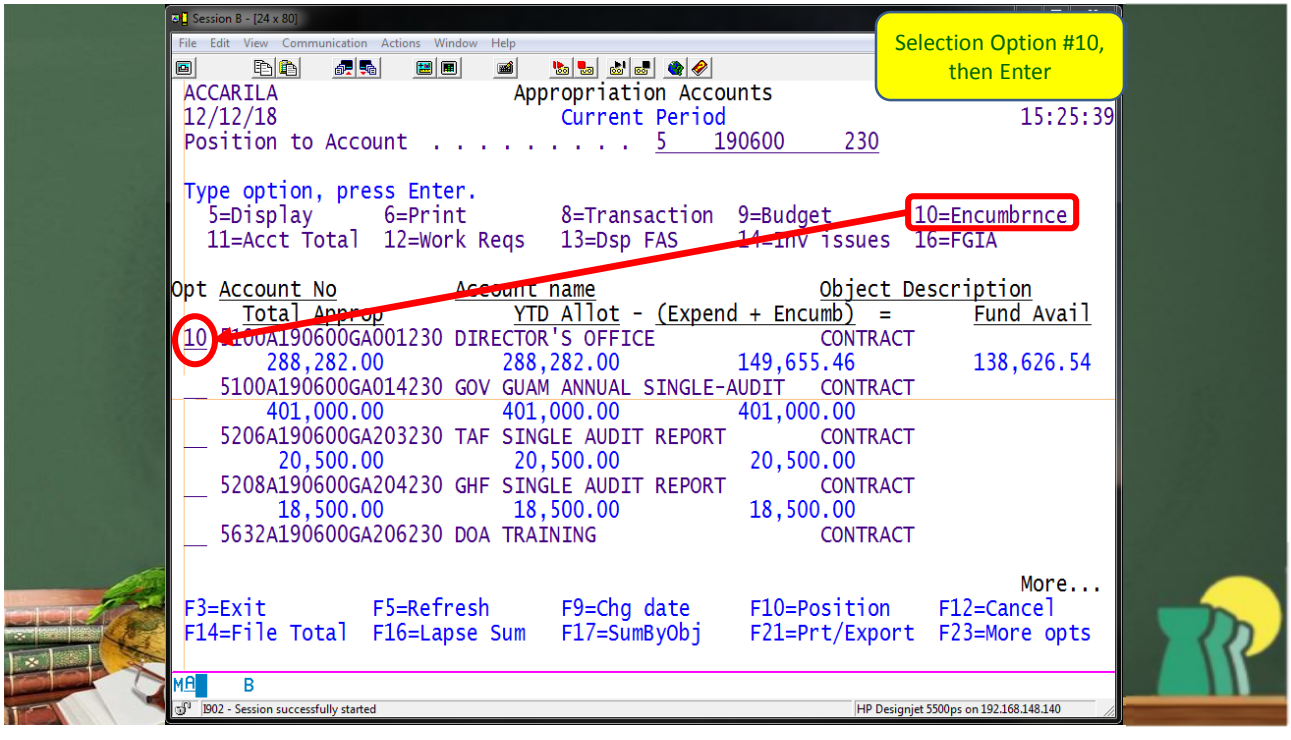

Selection Account to view, type Option #5, then Enter
ACCARILA Appropriation Accounts
12/12/18 Current Period 14:30:46
Position to Account . . . . . 5 190600
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 16=FGIA
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
5100A190600GA001111 DIRECTOR'S OFFICE REGULAR SALARY
279,451.00 93,642.00 53,507.20 40,134.80
5100A190600GA001113 DIRECTOR'S OFFICE FRINGE
89,766.00 30,408.00 17,115.44 13,292.56
5 5100A190600GA001230 DIRECTOR'S OFFICE CONTRACT
288,282.00 288,282.00 149,655.46 138,626.54
5100A190600GA001233 DIRECTOR'S OFFICE BLDG RENT
503,007.00 503,007.00 503,006.40 .60
5100A190600GA001240 DIRECTOR'S OFFICE SUPPLIES
10,000.00 2,500.00 88.00 2,412.00
More...
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt/Export F23=More opts

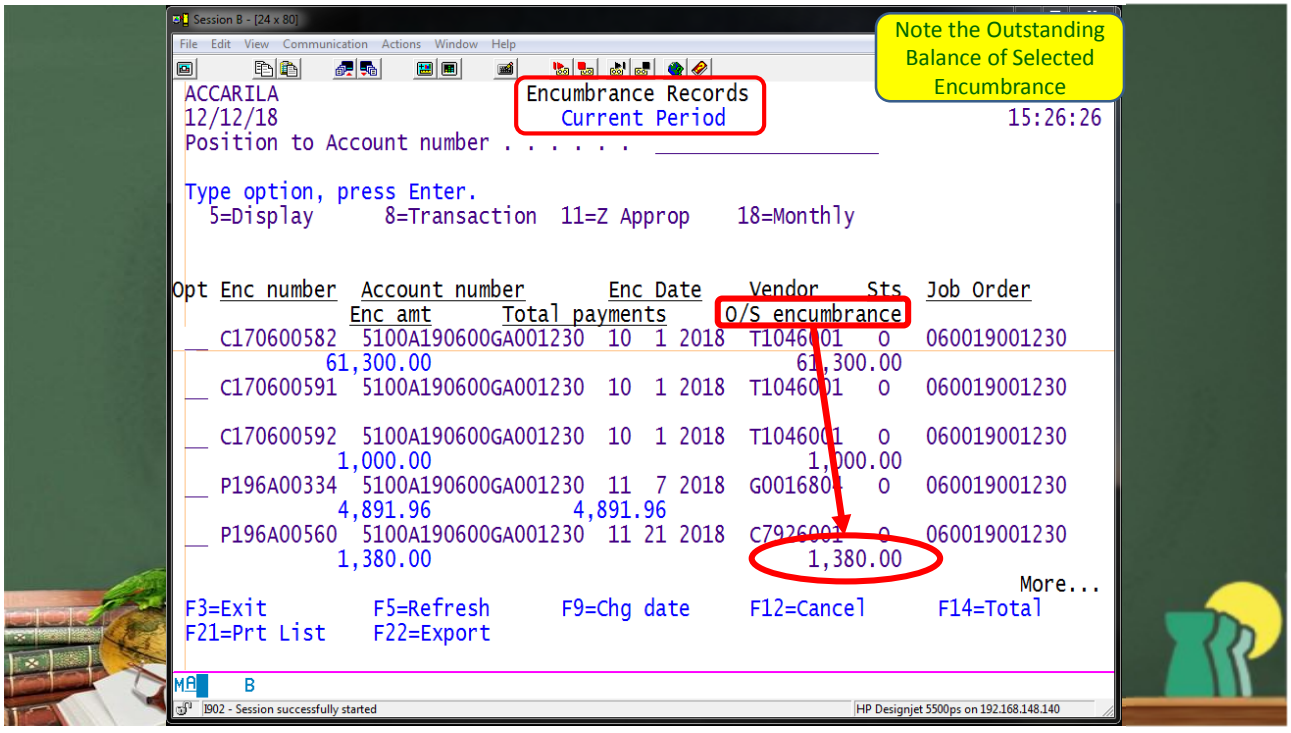

Press Enter to proceed to Next Page
Page 1 Display Appropriation Accounts Record
12/12/18 14:43:11
Appropriation account. . : 5100A190600GA001230 DIRECTOR'S OFFICE
Ledger . . . . . : 5
Fund . . . . . : 100 GENERAL FUND
Appropriation type . . : A ANNUAL APPROPRIATION
Fiscal year . . . . . : 19
Dept/division . . . . : 06 00 DEPARTMENT OF ADMINISTRATION
Program number . . . . : GA001
Object code . . . . . : 230 CONTRACT
Last Closed To date
9/2018 12/2018
Original appropriation . : 82879.00
Budget adjustments . . . :
Total appropriations . . : 288282.00
Current period allotment :
YTD allotment . . . . . : 288282.00
Current prd expenditures : 14436.96
YTD expenditures . . . . :
Outstanding encumbrance : 135218.50
More ...
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd


Session B - [24 x 80]
File Edit View Communication Actions Window Help
F3 to Exit
Page 2 Display Appropriation Accounts Record
12/12/18 15:15:41
Appropriation account. : 5100A190600GA001230
Account name . . . . . : DIRECTOR'S OFFICE
Authorization number . : PL34-116
Grant award number . . :
Catalog number . . . . :
Governmental func code : GG GENERAL GOVERNMENT
Appropriation func code: 7100 General Government
Federal percent . . . :
Local percent . . . . :
Local account number . :
Job order number . . . : 060019001230
Begin date . . . . . : 10 1 2018
Lapse date . . . . . : 9 30 2019
Obligation end date . : 9 30 2019
Expenditure end date . : 9 30 2019
Add user, date . . . . : ACCU007A 9 26 2018
Update user, date . . :
Bottom
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
MA B MW
I902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

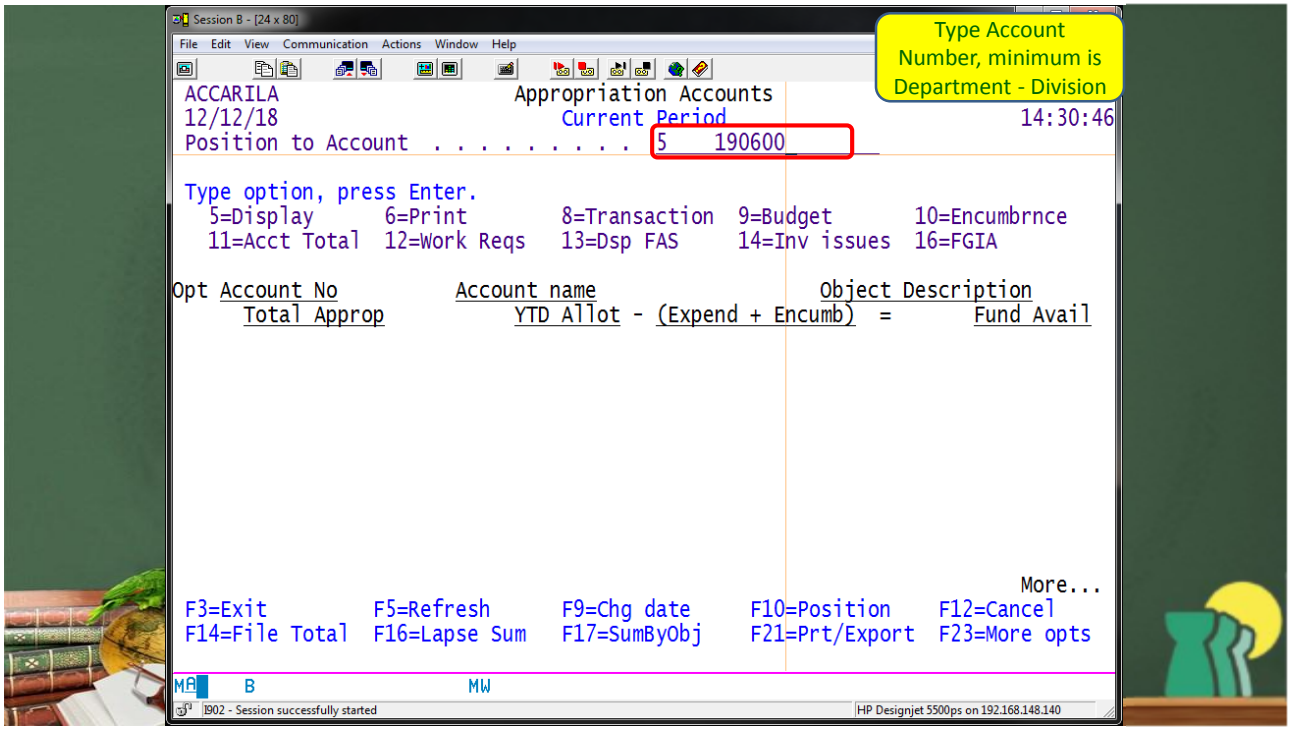
Viewing Basic Account Information
ENCUMBRANCES BY OBJECT CODE

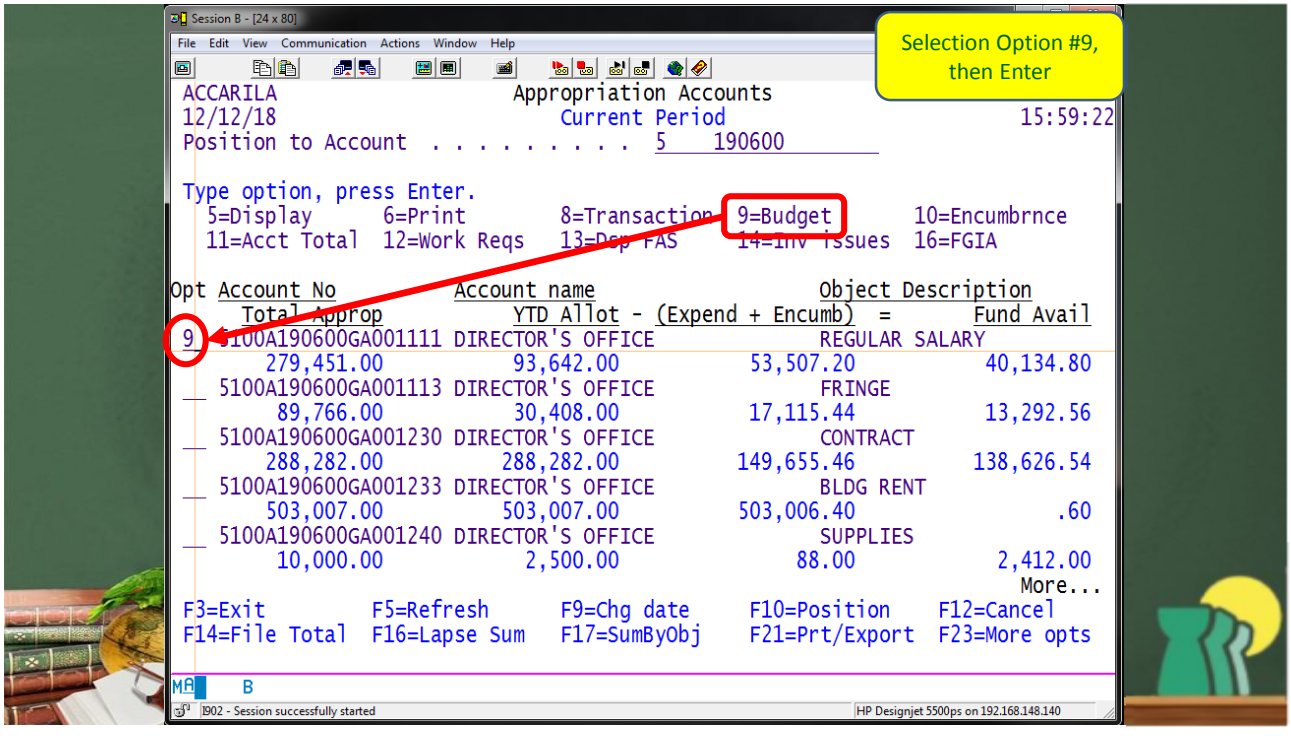

Type Department-Division Number and Object Code; then Enter
Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA Appropriation Accounts
12/12/18 Current Period 15:25:39
Position to Account . . . . . 5 190600 230
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 16=FGIA
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
10 5100A190600GA001230 DIRECTOR'S OFFICE CONTRACT
288,282.00 288,282.00 149,655.46 138,626.54
5100A190600GA014230 GOV GUAM ANNUAL SINGLE-AUDIT CONTRACT
401,000.00 401,000.00 401,000.00
5206A190600GA203230 TAF SINGLE AUDIT REPORT CONTRACT
20,500.00 20,500.00 20,500.00
5208A190600GA204230 GHF SINGLE AUDIT REPORT CONTRACT
18,500.00 18,500.00 18,500.00
5632A190600GA206230 DOA TRAINING CONTRACT
More...
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt/Export F23=More opts
MA B
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

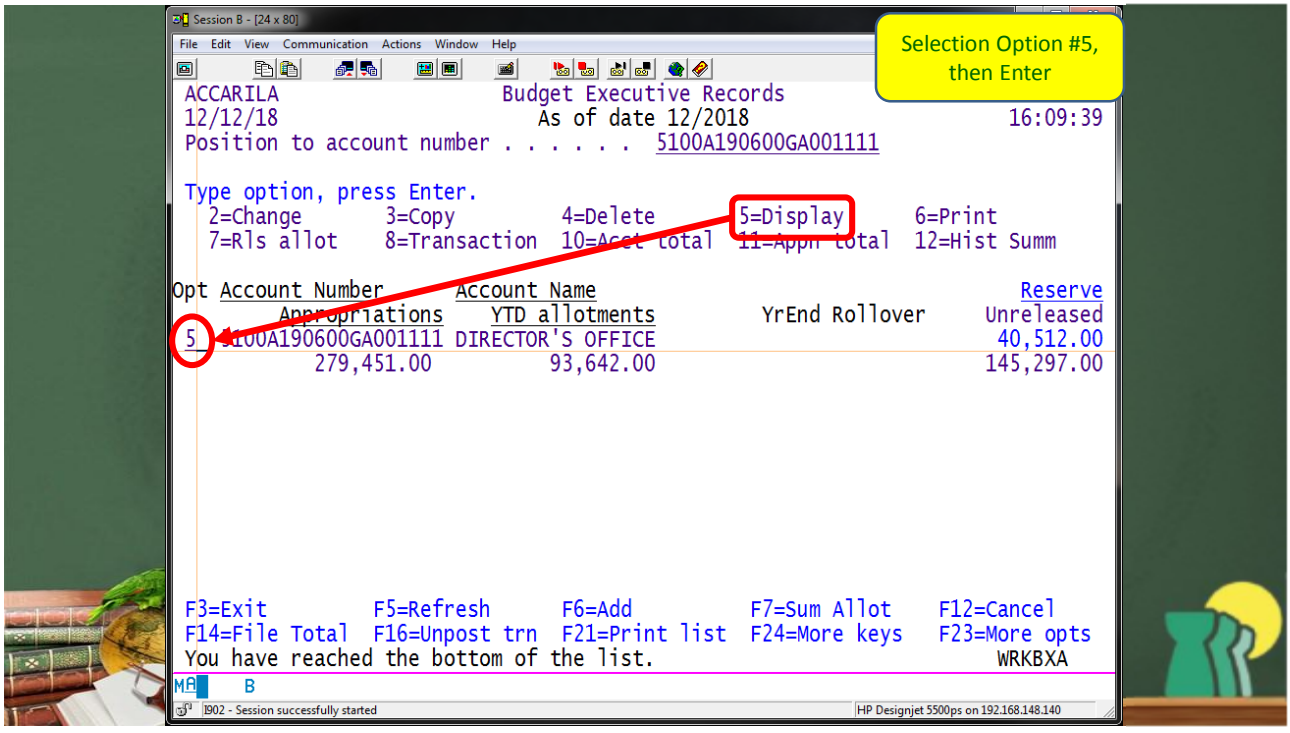

Selection Option #10, then Enter
Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA Appropriation Accounts
12/12/18 Current Period 15:25:39
Position to Account . . . . . 5 190600 230
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 16=FGIA
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
10 5100A190600GA001230 DIRECTOR'S OFFICE CONTRACT
288,282.00 288,282.00 149,655.46 138,626.54
5100A190600GA014230 GOV GUAM ANNUAL SINGLE-AUDIT CONTRACT
401,000.00 401,000.00 401,000.00
5206A190600GA203230 TAF SINGLE AUDIT REPORT CONTRACT
20,500.00 20,500.00 20,500.00
5208A190600GA204230 GHF SINGLE AUDIT REPORT CONTRACT
18,500.00 18,500.00 18,500.00
5632A190600GA206230 DOA TRAINING CONTRACT
More...
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt/Export F23=More opts
MA B
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

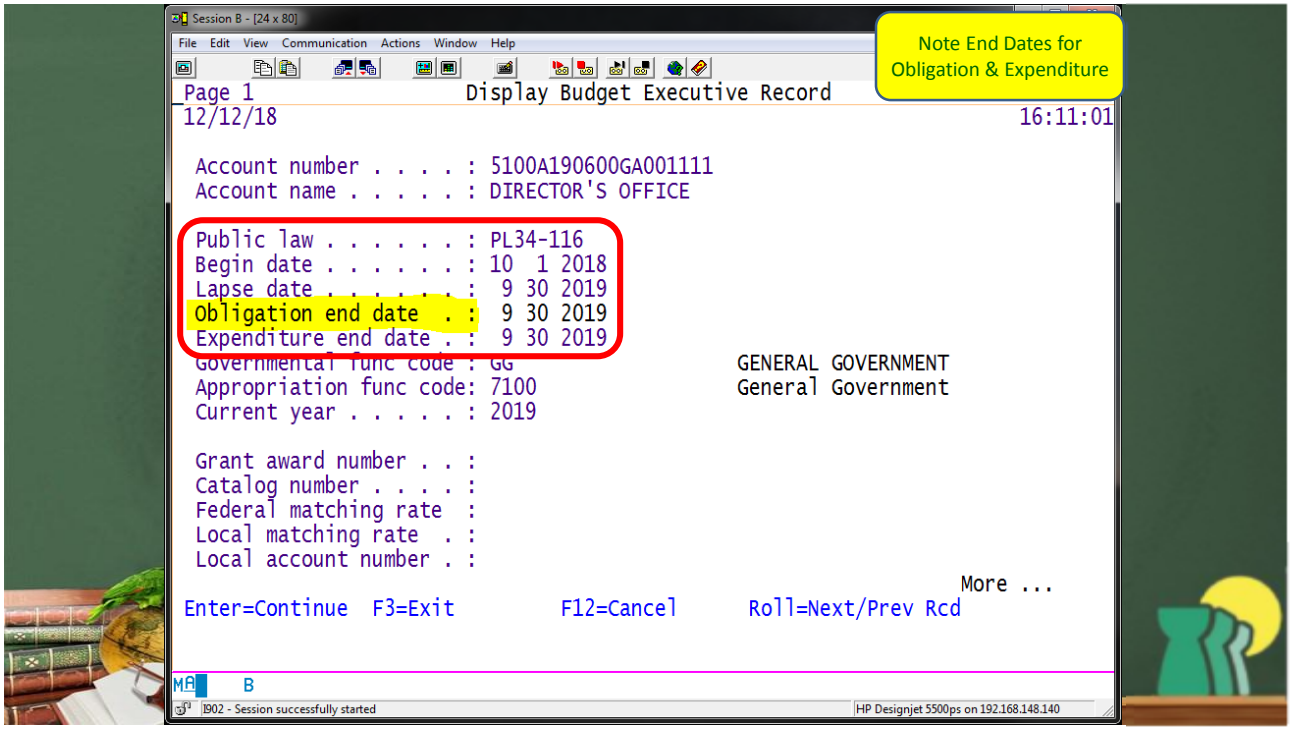

Session B - [24 x 80]
File Edit View Communication Actions Window Help
Note the Outstanding Balance of Selected Encumbrance
ACCARILA
Encumbrance Records
Current Period
12/12/18
15:26:26
Position to Account number . . . . . .
Type option, press Enter.
5=Display 8=Transaction 11=Z Approp 18=Monthly
Opt Enc number Account number Enc Date Vendor Sts Job Order
Enc amt Total payments O/S encumbrance
C170600582 5100A190600GA001230 10 1 2018 T1046001 O 060019001230
61,300.00 61,300.00
C170600591 5100A190600GA001230 10 1 2018 T1046001 O 060019001230
C170600592 5100A190600GA001230 10 1 2018 T1046001 O 060019001230
1,000.00 1,000.00
P196A00334 5100A190600GA001230 11 7 2018 G0016805 O 060019001230
4,891.96 4,891.96
P196A00560 5100A190600GA001230 11 21 2018 C7926001 O 060019001230
1,380.00 1,380.00
More...
F3=Exit F5=Refresh F9=Chg date F12=Cancel F14=Total
F21=Prt List F22=Export
MA B
I902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

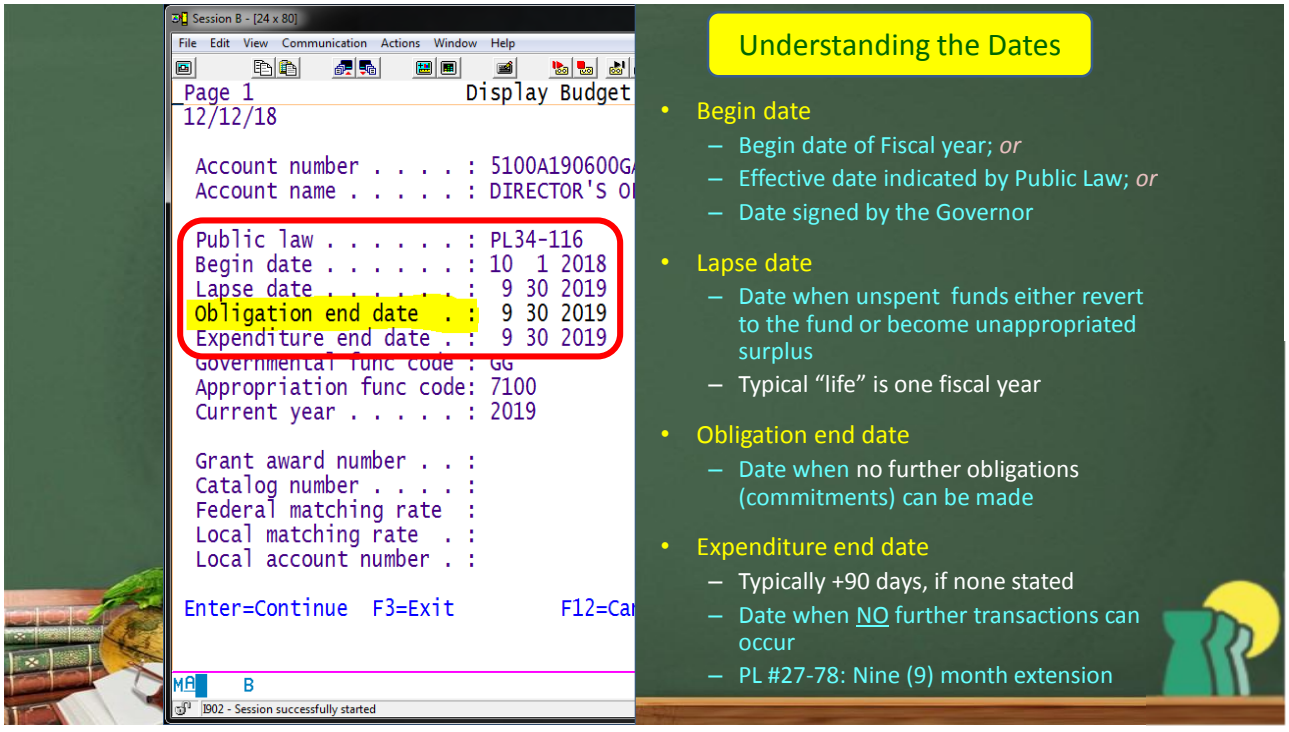
Viewing Basic Account Information
BUDGET AND IMPORTANT ACCOUNT DATES


Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA
Appropriation Accounts
12/12/18
Current Period
14:30:46
Position to Account . . . . . 5 190600
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 16=FGIA
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
More...
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt/Export F23=More opts
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140
Type Account Number, minimum is Department - Division


Session B - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA
Appropriation Accounts
12/12/18
Current Period
15:59:22
Position to Account . . . . . 5 190600
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 16=FGIA
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
9 5100A190600GA001111 DIRECTOR'S OFFICE REGULAR SALARY
279,451.00 93,642.00 53,507.20 40,134.80
5100A190600GA001113 DIRECTOR'S OFFICE FRINGE
89,766.00 30,408.00 17,115.44 13,292.56
5100A190600GA001230 DIRECTOR'S OFFICE CONTRACT
288,282.00 288,282.00 149,655.46 138,626.54
5100A190600GA001233 DIRECTOR'S OFFICE BLDG RENT
503,007.00 503,007.00 503,006.40 .60
5100A190600GA001240 DIRECTOR'S OFFICE SUPPLIES
10,000.00 2,500.00 88.00 2,412.00
More...
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt/Export F23=More opts
MA B
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140
Selection Option #9, then Enter


Session B - [24 x 80]
File Edit View Communication Actions Window Help
Selection Option #5, then Enter
ACCARILA Budget Executive Records
12/12/18 As of date 12/2018 16:09:39
Position to account number . . . . . 5100A190600GA001111
Type option, press Enter.
2=Change 3=Copy 4=Delete 5=Display 6=Print
7=Rls allot 8=Transaction 10=Acct total 11=Appn total 12=Hist Summ
Opt Account Number Account Name Reserve
Appropriations YTD allotments YrEnd Rollover Unreleased
5 5100A190600GA001111 DIRECTOR'S OFFICE 40,512.00
279,451.00 93,642.00 145,297.00
F3=Exit F5=Refresh F6=Add F7=Sum Allot F12=Cancel
F14=File Total F16=Unpost trn F21=Print list F24=More keys F23=More opts
You have reached the bottom of the list. WRKBXA
MA B
I902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140


Session B - [24 x 80]
File Edit View Communication Actions Window Help
Note End Dates for Obligation & Expenditure
Page 1 Display Budget Executive Record
12/12/18 16:11:01
Account number . . . . : 5100A190600GA001111
Account name . . . . . : DIRECTOR'S OFFICE
Public law . . . . . : PL34-116
Begin date . . . . . : 10 1 2018
Lapse date . . . . . : 9 30 2019
Obligation end date . : 9 30 2019
Expenditure end date . : 9 30 2019
Governmental func code : GG GENERAL GOVERNMENT
Appropriation func code: 7100 General Government
Current year . . . . . : 2019
Grant award number . . :
Catalog number . . . . :
Federal matching rate :
Local matching rate . :
Local account number . :
More ...
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
MA B
I902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

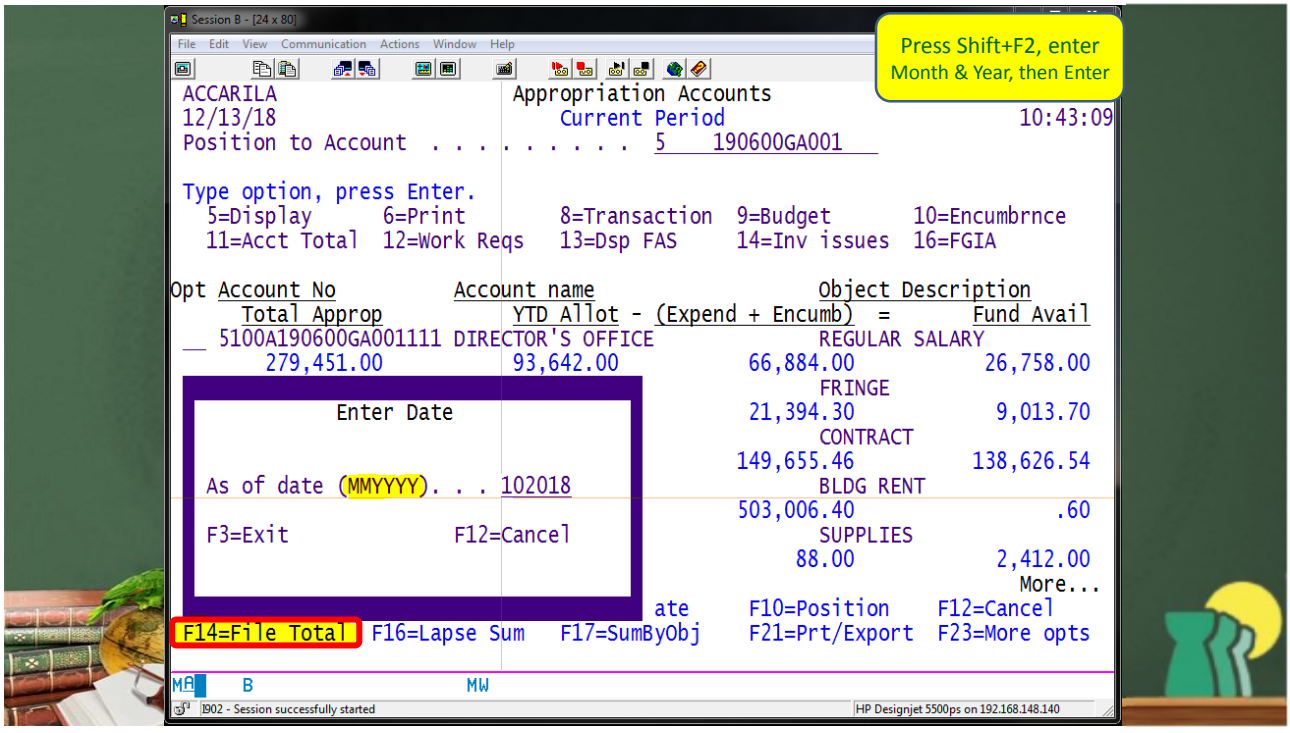


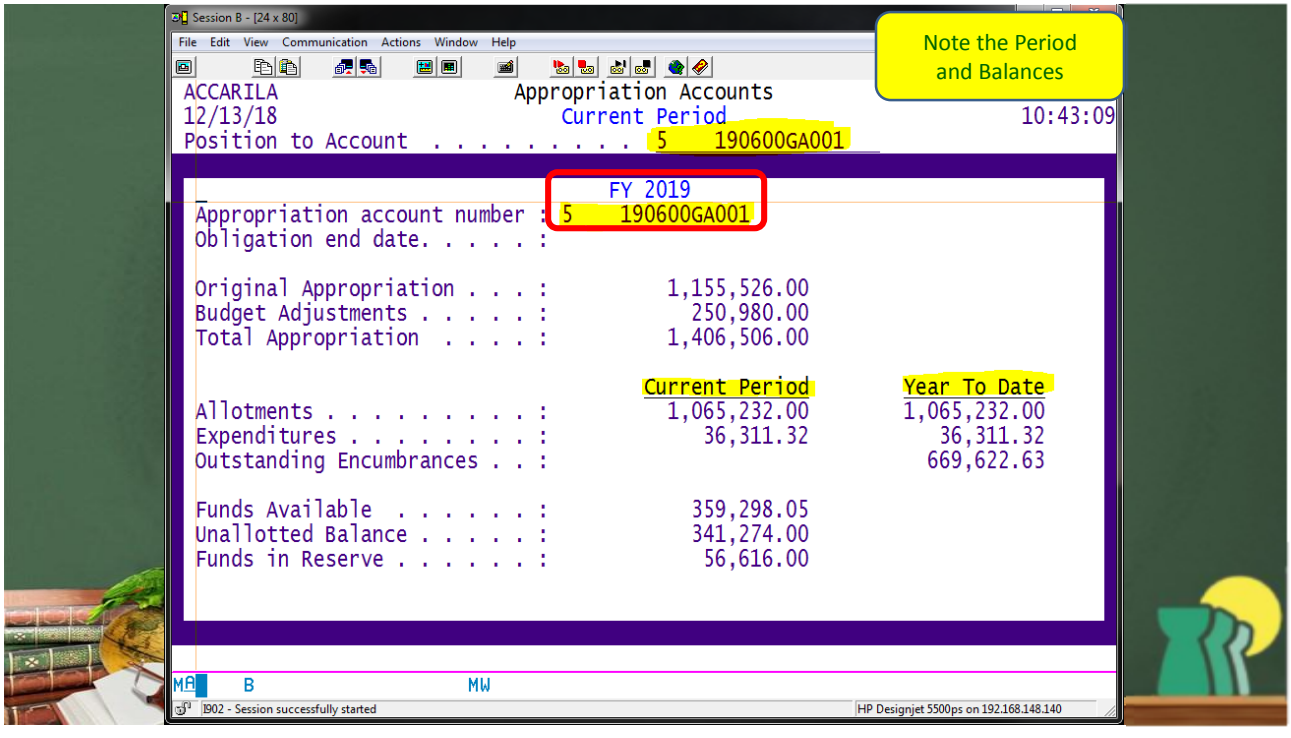

## Understanding the Dates

- Begin date
  - Begin date of Fiscal year; *or*
  - Effective date indicated by Public Law; *or*
  - Date signed by the Governor
- Lapse date
  - Date when unspent funds either revert to the fund or become unappropriated surplus
  - Typical "life" is one fiscal year
- Obligation end date
  - Date when no further obligations (commitments) can be made
- Expenditure end date
  - Typically +90 days, if none stated
  - Date when NO further transactions can occur
  - PL #27-78: Nine (9) month extension

*Viewing Basic Account Information*

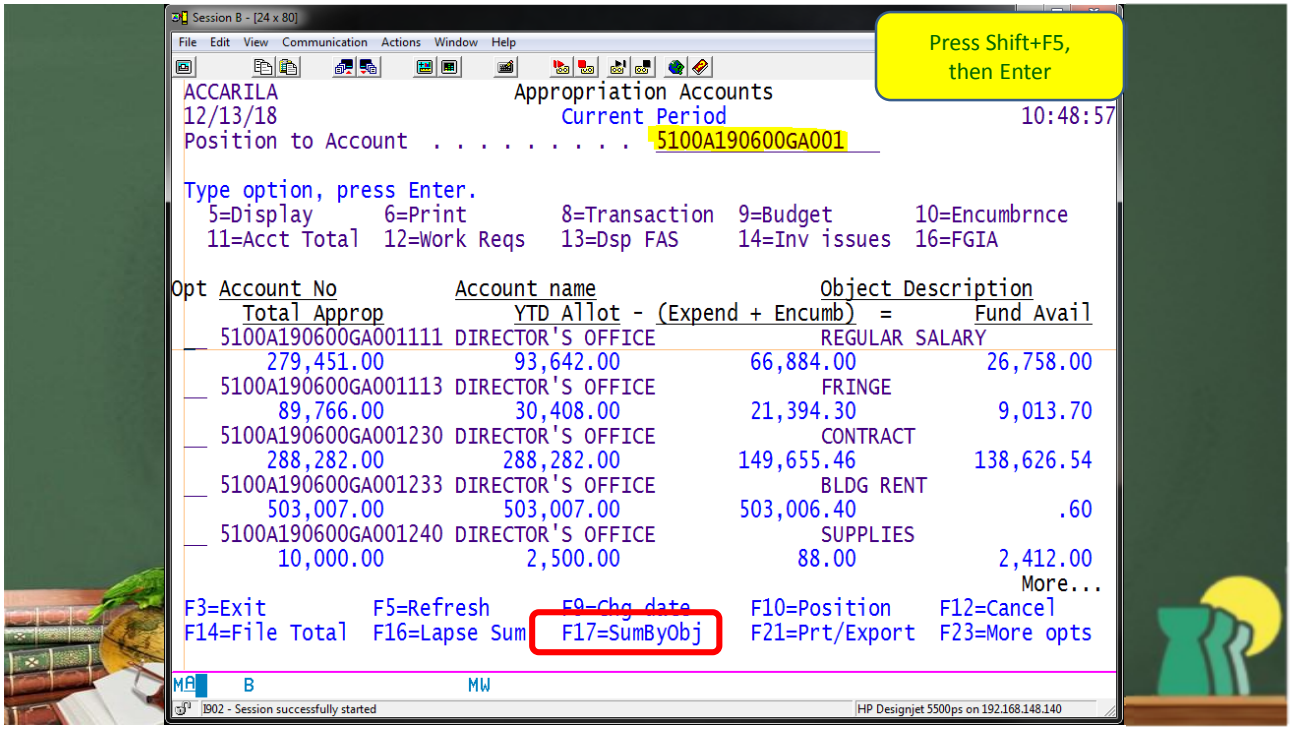
# BUDGET – YEAR-T0-DATE

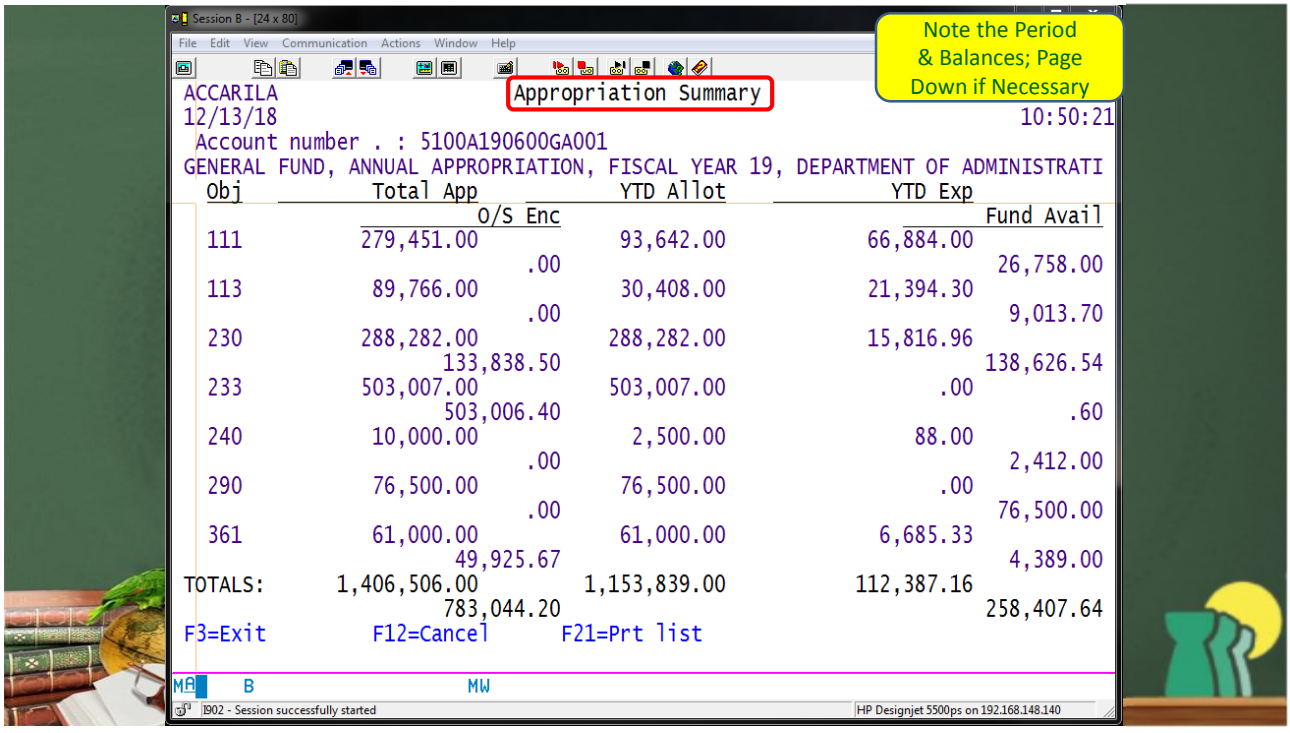

Press Shift+F2, enter
Month & Year, then Enter
ACCARILA
Appropriation Accounts
12/13/18
Current Period
10:43:09
Position to Account . . . . . 5 190600GA001
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 16=FGIA
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
5100A190600GA001111 DIRECTOR'S OFFICE REGULAR SALARY
279,451.00 93,642.00 66,884.00 26,758.00
FRINGE
21,394.30 9,013.70
CONTRACT
149,655.46 138,626.54
BLDG RENT
503,006.40 .60
SUPPLIES
88.00 2,412.00
More...
Enter Date
As of date (MMYYYY). . . 102018
F3=Exit F12=Cancel
ate F10=Position F12=Cancel
F14=File Total F16=Lapse Sum F17=SumByObj F21=Prt/Export F23=More opts
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

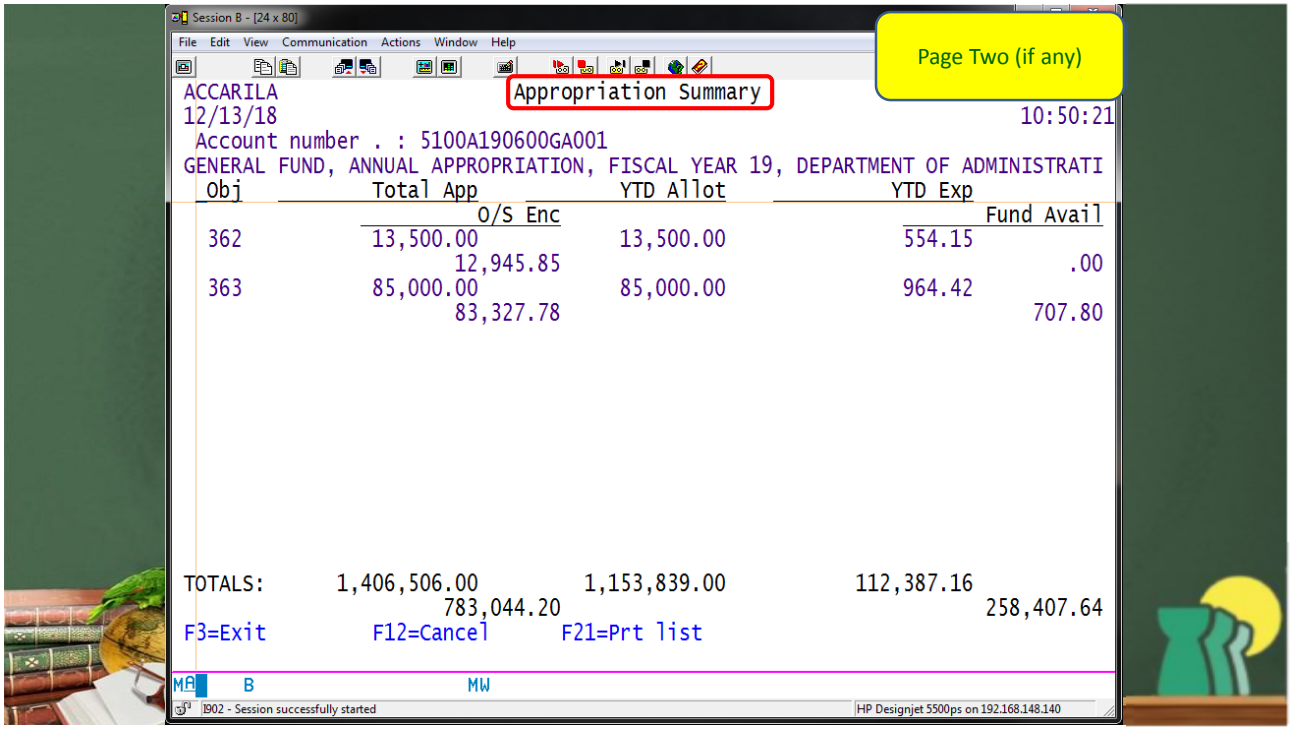

Note the Period
and Balances
ACCARILA
Appropriation Accounts
12/13/18
Current Period
10:43:09
Position to Account . . . . . 5 190600GA001
FY 2019
Appropriation account number : 5 190600GA001
Obligation end date. . . . . :
Original Appropriation . . . : 1,155,526.00
Budget Adjustments . . . . . : 250,980.00
Total Appropriation . . . . : 1,406,506.00
Current Period Year To Date
Allotments . . . . . : 1,065,232.00 1,065,232.00
Expenditures . . . . . : 36,311.32 36,311.32
Outstanding Encumbrances . . : 669,622.63
Funds Available . . . . . : 359,298.05
Unallotted Balance . . . . . : 341,274.00
Funds in Reserve . . . . . : 56,616.00
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

*Viewing Basic Account Information*

# BUDGET – SUMMARY BY OBJECT CODE

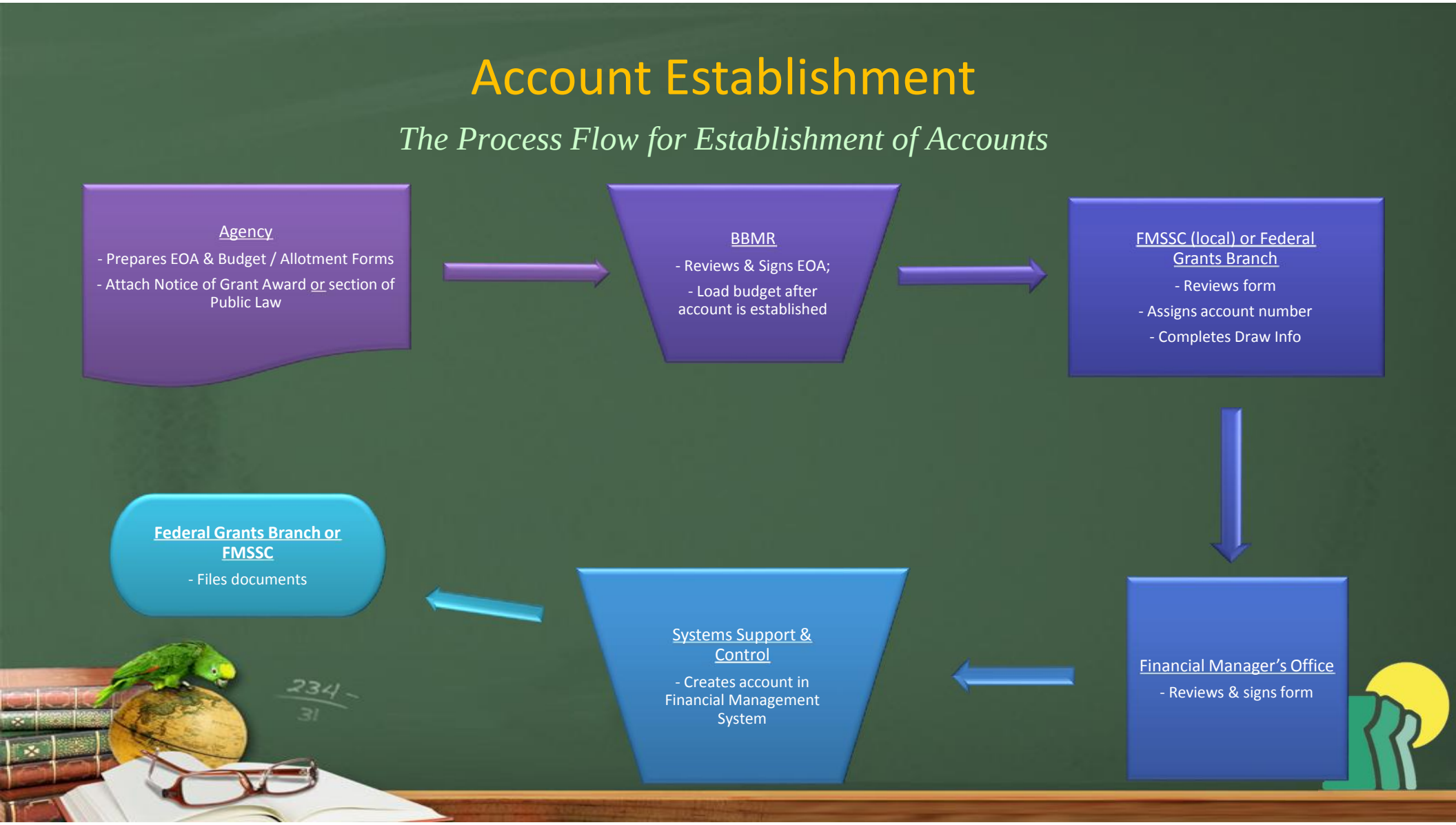



Session B - [24 x 80]
File Edit View Communication Actions Window Help
Note the Period & Balances; Page Down if Necessary
ACCARILA
Appropriation Summary
12/13/18
10:50:21
Account number . : 5100A190600GA001
GENERAL FUND, ANNUAL APPROPRIATION, FISCAL YEAR 19, DEPARTMENT OF ADMINISTRATI
Obj Total App YTD Allot YTD Exp
O/S Enc Fund Avail
111 279,451.00 93,642.00 66,884.00
.00 26,758.00
113 89,766.00 30,408.00 21,394.30
.00 9,013.70
230 288,282.00 288,282.00 15,816.96
133,838.50 138,626.54
233 503,007.00 503,007.00 .00
503,006.40 .60
240 10,000.00 2,500.00 88.00
.00 2,412.00
290 76,500.00 76,500.00 .00
.00 76,500.00
361 61,000.00 61,000.00 6,685.33
49,925.67 4,389.00
TOTALS: 1,406,506.00 1,153,839.00 112,387.16
783,044.20 258,407.64
F3=Exit F12=Cancel F21=Prt list
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140


Session B - [24 x 80]
File Edit View Communication Actions Window Help
Page Two (if any)
ACCARILA
Appropriation Summary
12/13/18
10:50:21
Account number . : 5100A190600GA001
GENERAL FUND, ANNUAL APPROPRIATION, FISCAL YEAR 19, DEPARTMENT OF ADMINISTRATI
Obj Total App YTD Allot YTD Exp
O/S Enc Fund Avail
362 13,500.00 13,500.00 554.15
12,945.85 .00
363 85,000.00 85,000.00 964.42
83,327.78 707.80
TOTALS: 1,406,506.00 1,153,839.00 112,387.16
783,044.20 258,407.64
F3=Exit F12=Cancel F21=Prt list
MA B MW
1902 - Session successfully started
HP Designjet 5500ps on 192.168.148.140

# Account Establishment

*The Process Flow for Establishment of Accounts*



# Account Establishment *(@ 10/31/2018)* Form ACC-EOA001

## *General:*

The Appropriation Account Number Structure of Guam – *FIRM400* 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 – *FIRM400*. 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 title of the account to be established.

**MAXIMUM 30 CHARACTERS**

**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 (*note)**
- **Local Match Account Number**

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

**General Ledger or Revenue Account** - Enter related account (if any) or leave blank.

**Total Funds** - Enter the amount relative to the type of fund; local 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 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 BBMR for the Directors approval.

BBMR will then route the form to DOA 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 FIRM400 *BACIS* System.

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

---

***NOTE (for PDF format):***
**Enter only the LOCAL percentage as a decimal value for matching accounts.**

## *Attachments*

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

# REQUEST FOR ESTABLISHMENT/MODIFICATION OF ACCOUNT

TO: DEPARTMENT OF ADMINISTRATION - DIVISION OF ACCOUNTS

VIA: BUREAU OF BUDGET & MANAGEMENT RESEARCH

FROM: _____

*** Agency Grant Manager:** _____ **Contact Number:** _____

ACCOUNT TITLE (**Maximum 30 characters**): _____

**PURPOSE:**

- ☐ Grant Award [Original] - Federal
- ☐ Grant Award [Supplement] - Federal
- ☐ Grant Period Modification - Federal
- ☐ Grant Number Change - Federal
- ☐ Catalog Number Change - Federal
- ☐ Appropriation Type Change
- ☐ Object Class Add / Delete
- ☐ Local/Federal Participation Ratio Modification
- ☐ Appropriation [Original] - Local
- ☐ Appropriation [Supplemental] - Local
- ☐ Appropriation Period Modification
- ☐ Other *[specify]*: _____

**APPROPRIATION TYPE:**

- ☐ Local Operation [A]
- ☐ Federal Local Match [B]
- ☐ Local Continuing [C]
- ☐ Local CIP [D]
- ☐ Federal 101 [E]
- ☐ Federal CIP
- ☐ Federal Match Continuing [G]
- ☐ Federal 101 Continuing [H]
- ☐ Subgrants [J]
- ☐ Reimbursable Appropriations [X]
- ☐ Work Request [Z]
- ☐ Other: _____

| DOA USE ONLY: | | |
|---|---|---|
| CIP - | Yes | No |

**OBJECT CLASS(ES) REQUIRED:**

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

| APPROPRIATION ACCOUNT NUMBER | TOTAL FUNDS | | |
|---|---|---|---|
| | LOCAL | FEDERAL - AUTHORIZED (Cumulative) | FEDERAL - AWARDED |
| | | | |
| GENERAL LEDGER **or** REVENUE ACCOUNT | * LOCAL MATCH ACCOUNT NUMBER | *** NOTE** | |
| | | IF LOCAL MATCH ACCOUNT DOES NOT EXIST **OR** NEEDS UPDATING, PLEASE ATTACH **SEPARATE** E.O.A. REQUEST. | |

| REQUESTOR: | | BBMR | | DIVISION OF ACCOUNTS | |
|---|---|---|---|---|---|
| REQUESTED BY | DATE | APPROVED BY | 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:** _____

**Form ACC-EOA001** Revised 10/2018

* APPLICABLE ONLY TO FEDERAL ACCOUNTS

# Signature of Authorizing Officials *(Jul-2019)* Form ACC-SGA001

## *General:*

Department of Administration's Organizational Circular #03-011 is in compliance with §14106 and §14107 of Chapter 14 of Title 4 of the Guam Code Annotated. This form should be updated every time there is a change in the departments Authorizing Official and Alternate Authorizing Official(s).

Once the form is completed, copies must be forwarded to the following:

1. **BBMR**
2. **Dept of Administration (DOA) – GSA**
3. **DOA – Payroll Branch**
4. **DOA – Treasurer of Guam**
5. **DOA – Division of Accounts.**

## *Signature of Authorizing Official Form*

### *Line by Line Instructions*

**Line 1 – DATE / submission status**

- **Date –** Enter the date the document is prepared.
- **Submission –** check if first (initial) submission for the Fiscal Year or superceding.

**Line 2 – Type of Submission**

- **First Submission –** Check if this is the FIRST submission of Authorizing Signatures.
- **Supersede # –** Check and indicate the number of submission to supersede a prior form.

**Line 3 – FROM**

- **Department/Agency -** Enter the name of the Department / Agency submitting signature specimens.
- **Department / Division -** Enter two-digit Department Number and two-digit Division Number.
- **Fiscal Year -** Enter the Current Fiscal Year.

**Line 4 – PRIMARY**

- **Signature -** Official signature of the Primary Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the Primary Authorizing Official.
- **Initials -** Enter initials of the Primary Authorizing Official as it will appear on all official documents.

**Line 5 – ALTERNATE (1)**

- **Signature -** Official signature of the first Alternate Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the first Alternate Authorizing Official.
- **Initials -** Enter initials of the first Alternate Authorizing Official as it will appear on all official documents.

**Line 6 – ALTERNATE (2)** *(If applicable)*

- **Signature -** Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the second Alternate Authorizing Official.
- **Initials -** Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

**Line 7 – ALTERNATE (3)** *(If applicable)*

- **Signature -** Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the second Alternate Authorizing Official.
- **Initials -** Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

**Line 8 – ALTERNATE (4)** *(If applicable)*

- **Signature -** Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the second Alternate Authorizing Official.
- **Initials -** Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

**Line 9 – (*Blank Line*)**

Indicate contact number(s) of Department/Agency Head.

**Line 10 – DEPARTMENT / AGENCY HEAD**

Signature of Department/Agency Head.

# GOVERNMENT OF GUAM
## DEPARTMENT OF ADMINISTRATION

## SIGNATURE OF AUTHORIZING OFFICIALS

MEMORANDUM

Date: (1)

(2) ☐ First submission ☐ Supersede Number _____

To: DIRECTOR, Department of Administration

From: (3) _____ _____ Dept/Div No. _____ Fiscal Year

Subject: Signatures of **Authorizing Officials**

Per Department of Administration Organizational Circular 03-011 dated January 03, 2003, the following are signature specimens of officials authorized to sign all documents relative to our department / agency.

| | | | | Initials |
|---|---|---|---|---|
| **PRIMARY** | *Signature* | | (4) | |
| | *Full Name/Title:* | | | |
| **ALTERNATE** *(1)* | *Signature* | | (5) | |
| | *Full Name/Title:* | | | |
| **ALTERNATE** *(2)* | *Signature* | | (6) | |
| | *Full Name/Title:* | | | |
| **ALTERNATE** *(3)* | *Signature* | | (7) | |
| | *Full Name/Title:* | | | |
| **ALTERNATE** *(4)* | *Signature* | | (8) | |
| | *Full Name/Title:* | | | |

The above affixed signatures are the only official's names to be honored. In the event that the Primary Authorized Official is absent, the sequence of Alternate Authorized Officials will be followed. Receipt of any document bearing a signature other than those listed above must be brought to my department/agency's immediate attention. Please contact my office at:

(9) _____.

(10) _____
DEPARTMENT / AGENCY HEAD

*Note to user:* Please block out unused blank lines provided for Alternate Certifying Officials in order to safeguard the intended purpose of this form.

*Copy to:* BBMR, GSA, Payroll Branch, Treasurer of Guam, Qualtiy Control Section, and Division of Account's Staff

**Form ACC-SGA001**
Revised 07/2019

# Signature of Certifying Officer *(Jul-2019)* Form ACC-SGB001

## *General:*

Department of Administration's Organizational Circular #03-011 is in compliance with §14106 and §14107 of Chapter 14 of Title 4 of the Guam Code Annotated. This form should be updated every time there is a change in the departments Primary and Alternate Certifying Officer.

Once the form is completed, copies must be forwarded to the following:

1. **BBMR**
2. **Dept of Administration (DOA) – GSA**
3. **DOA – Payroll Branch**
4. **DOA – Treasurer of Guam**
5. **DOA – Division of Accounts**.

## *Signature of Certifying Officer Form*

### *Line by Line Instructions*

**Line 1 – DATE / submission status**

- **Date –** Enter the date the document is prepared.
- **Submission –** check if first (initial) submission for the Fiscal Year or superseding.

**Line 2 – Type of Submission**

- **First Submission –** Check if this is the FIRST submission of Authorizing Signatures.
- **Supersede # –** Check and indicate the number of submission to supersede a prior form.

**Line 3 – FROM**

- **Department/Agency -** Enter the name of the Department / Agency submitting signature specimens.
- **Department / Division -** Enter two-digit Department Number and two-digit Division Number.
- **Fiscal Year -** Enter the Current Fiscal Year.

**Line 4 – PRIMARY**

- **Signature -** Official signature of the Primary Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the Primary Authorizing Official.
- **Initials -** Enter initials of the Primary Authorizing Official as it will appear on all official documents.

**Line 5 – ALTERNATE (1)**

- **Signature -** Official signature of the first Alternate Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the first Alternate Authorizing Official.
- **Initials -** Enter initials of the first Alternate Authorizing Official as it will appear on all official documents.

**Line 6 – ALTERNATE (2)** *(If applicable)*

- **Signature -** Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the second Alternate Authorizing Official.
- **Initials -** Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

**Line 7 – ALTERNATE (3)** *(If applicable)*

- **Signature -** Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the second Alternate Authorizing Official.
- **Initials -** Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

**Line 8 – ALTERNATE (4)** *(If applicable)*

- **Signature -** Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name -** Print or type the full name of the second Alternate Authorizing Official.
- **Initials -** Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

**Line 9– (*Blank Line)***

Indicate contact number(s) of Department/Agency Head.

**Line 10 – DEPARTMENT / AGENCY HEAD**

Signature of Department / Agency Head.

# GOVERNMENT OF GUAM
## DEPARTMENT OF ADMINISTRATION

## SIGNATURE OF CERTIFYING OFFICER

MEMORANDUM

Date: (1)

To: DIRECTOR, Department of Administration

From: (3)

Subject: Signatures of **Certifying Officer**

(2) ☐ First submission ☐ Supersede Number _____

Dept/Div No. _____ Fiscal Year _____

Per §14107 of Chapter 14 of Title 4 of the Guam Code Annotated, we are submitting the following signature specimens of our primary and alternate certifying officers.

| | | | | *Initials* |
|---|---|---|---|---|
| **PRIMARY** | *Signature* | | (4) | |
| | *Full Name/Title:* | | | |
| **ALTERNATE** *(1)* | *Signature* | | (5) | |
| | *Full Name/Title:* | | | |
| **ALTERNATE** *(2)* | *Signature* | | (6) | |
| | *Full Name/Title:* | | | |
| **ALTERNATE** *(3)* | *Signature* | | (7) | |
| | *Full Name/Title:* | | | |
| **ALTERNATE** *(4)* | *Signature* | | (8) | |
| | *Full Name/Title:* | | | |

The above affixed signatures are hereby authorized to sign official documentation with respect to the availabilty of funds for our department/agency. This updated document supercedes previous appointments of certifying officers and alternates. In the event that the Primary Certifying Officer is absent, the Alternate Certifying Officers will be followed in sequential order. If any further clarification or information is needed, please do not hesitate to contact me at any of the following number(s):

(9) .

(10)
DEPARTMENT / AGENCY HEAD

*Note to user:* Please block out unused blank lines provided for Alternate Certifying Officials in order to safeguard the intended purpose of this form.

*Copy to:* BBMR, GSA, Payroll Branch, Treasurer of Guam, Qualtiy Control Section, and Division of Account's Staff

**Form ACC-SGB001**
Revised 07/2019

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*Division of Accounts*

# Fuel Fleet Card Charges

## Fuel Fleet Card Charges

*General Information*

**Minimize waste, fraud, and abuse by active monthly monitoring and reconciliation**

*DOA highly recommends the implementation of this SOP to insure the objectives of the Fleet Card Program are met and the financial controls associated with the system are in working order.*

## Fuel Fleet Card Charges

*Review of fuel charges processing procedure*

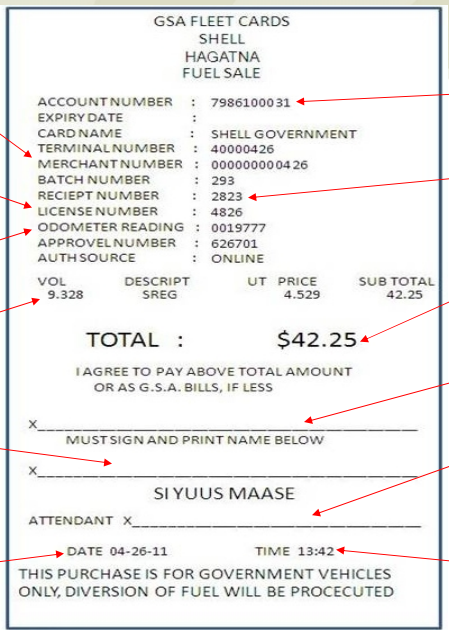
1. New Employee sent to General Services Agency (GSA) for briefing on fuel card use.
2. Card number is assigned.
3. Dept forwards card information and names and job order to be charged to DOA so information can be included in the DOA Fuel Master list.
4. DOA should be informed about any changes effecting the job order number fleet card assigned is being charged against. Example: moving to different section/division , retired, no longer working, No funds in account and so on…
5. Employee uses card in authorized station and receives receipt
6. Employee turns in receipt to department ASO or authorized person.

# Fuel Fleet Card Charges

*Review of fuel charges processing procedure (cont'd)*

6. ASO or authorized individual keeps actual receipts on file by date and job order if needed
7. Vendor compiles report information in excel format and forwards to DOA
8. DOA reformats data and upload files to AS400
9. DOA generates departments fuel reports and distributes to ASO
10. ASO compares AS400 reports to fuel receipts to verify validity of transactions and responds via email to DOA
11. Corrections and discrepancies are worked out between dept, DOA and vendor

# Fuel Fleet Card Charges


GSA FLEET CARDS
SHELL
HAGATNA
FUEL SALE

ACCOUNT NUMBER : 7986100031
EXPIRY DATE :
CARD NAME : SHELL GOVERNMENT
TERMINAL NUMBER : 40000426
MERCHANT NUMBER : 000000000426
BATCH NUMBER : 293
RECIEPT NUMBER : 2823
LICENSE NUMBER : 4826
ODOMETER READING : 0019777
APPROVEL NUMBER : 626701
AUTH SOURCE : ONLINE

| VOL | DESCRIPT | UT PRICE | SUB TOTAL |
|---|---|---|---|
| 9.328 | SREG | 4.529 | 42.25 |

TOTAL : $42.25

I AGREE TO PAY ABOVE TOTAL AMOUNT
OR AS G.S.A. BILLS, IF LESS

X_____
MUST SIGN AND PRINT NAME BELOW

X_____
SI YUUS MAASE

ATTENDANT X_____

DATE 04-26-11 TIME 13:42

THIS PURCHASE IS FOR GOVERNMENT VEHICLES
ONLY, DIVERSION OF FUEL WILL BE PROCECUTED

Merchant number / Station ID No.

Vehicle License No.

Odometer reading

Volume of fuel

Printed Employee Name

Date of Transaction

Employee Fleetcard Number

Receipt / control number

Public fuel amount not the same as fuel charged to Govt

Signature of Employee

Station employee signature

Time of transaction

# Fuel Fleet Card Charges

*Fuel Report Sample*

GSA FLEET CARDS
SHELL
HAGATNA
FUEL SALE

ACCOUNT NUMBER : 7986100031
EXPIRY DATE :
CARD NAME : SHELL GOVERNMENT
TERMINAL NUMBER : 40000426
MERCHANT NUMBER : 000000000426
BATCH NUMBER : 293
RECIEPT NUMBER : 2823
LICENSE NUMBER : 4826
ODOMETER READING : 0019777
APPROVEL NUMBER : 626701
AUTH SOURCE : ONLINE

| VOL | DESCRIPT | UT PRICE | SUB TOTAL |
|---|---|---|---|
| 9.328 | SREG | 4.529 | 42.25 |

TOTAL : $42.25

I AGREE TO PAY ABOVE TOTAL AMOUNT
OR AS G.S.A. BILLS, IF LESS

X_____
MUST SIGN AND PRINT NAME BELOW

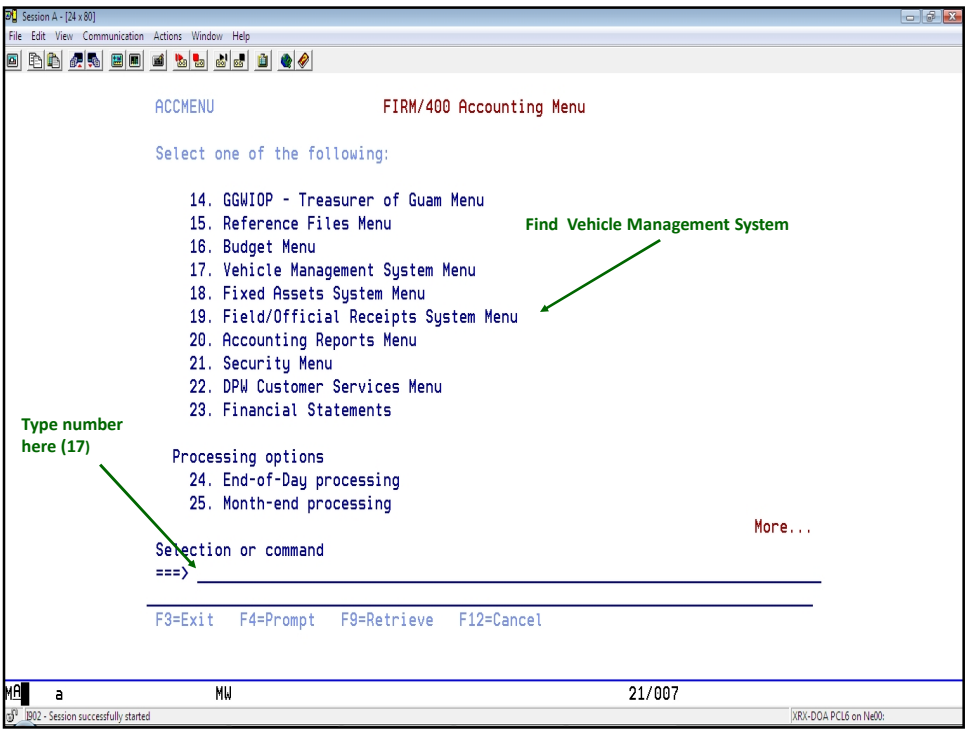
X_____
SI YUUS MAASE

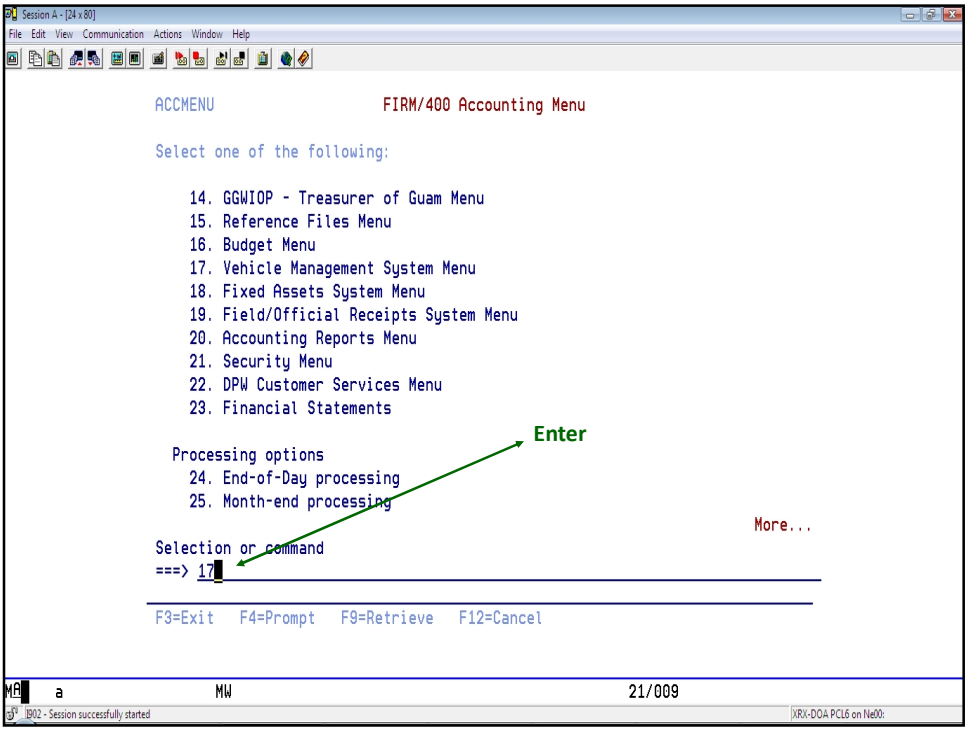
ATTENDANT X_____

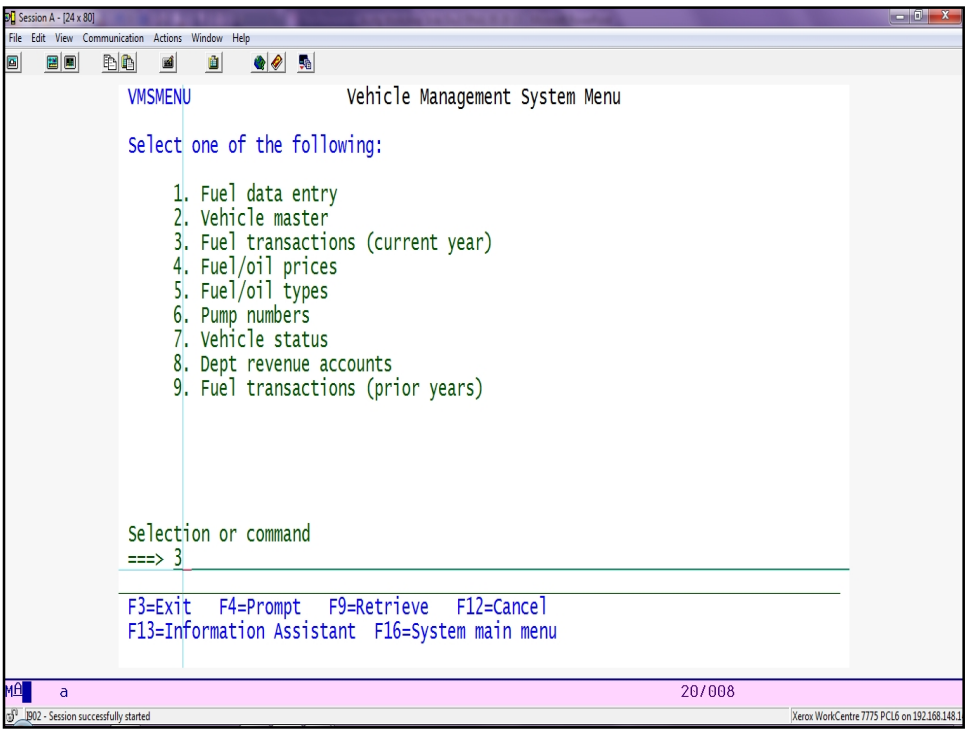
DATE 04-26-11 TIME 13:42

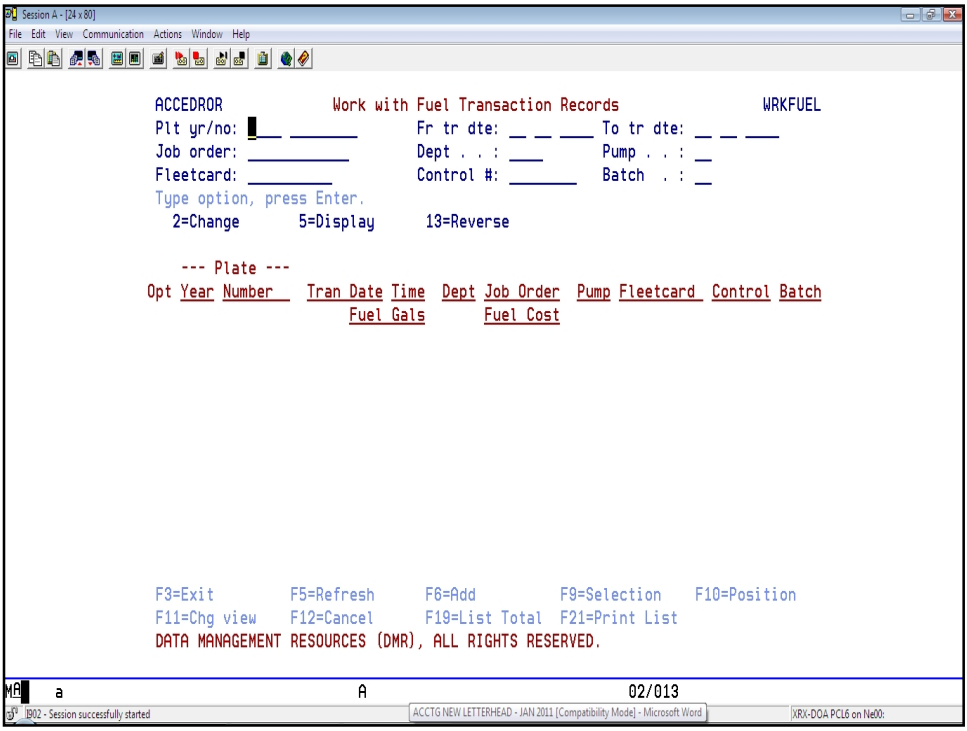
THIS PURCHASE IS FOR GOVERNMENT VEHICLES
ONLY, DIVERSION OF FUEL WILL BE PROCECUTED

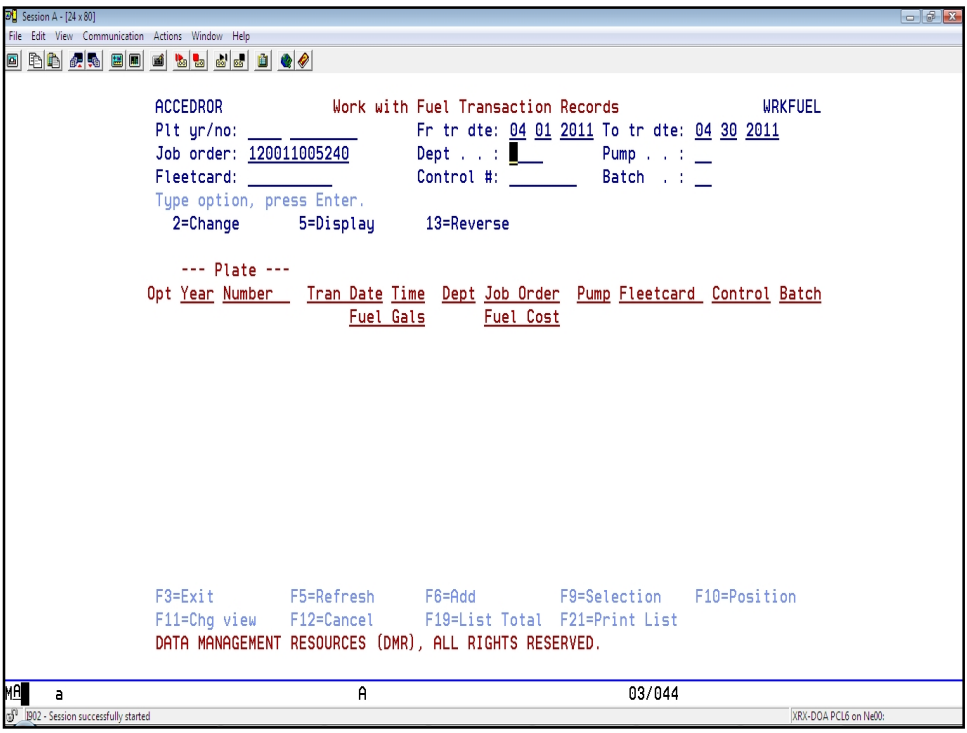
| PLATEYR | PLATE | CNTRL | JON | MON | DAY | YR | TYPE | GAL | COST | PUMP | FLEET CARD |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1993 | 170 | 001926 | 060011001240 | 4 | 5 | 2011 | U | 26.103 | 108.79 | 15 | 7986100007 |
| 1993 | 170 | 002186 | 060011001240 | 4 | 11 | 2011 | U | 21.725 | 90.54 | 15 | 7986100007 |
| 1993 | 170 | 002634 | 060011001240 | 4 | 19 | 2011 | U | 25.287 | 105.39 | 15 | 7986100021 |
| 1993 | 170 | 002908 | 060011001240 | 4 | 28 | 2011 | U | 19.372 | 80.74 | 15 | 7986100007 |
| 1993 | 178 | 009089 | 060011001240 | 4 | 20 | 2011 | U | 30.48 | 127.03 | 13 | 7986100001 |
| 1993 | 2954 | 000054 | 060011001240 | 4 | 28 | 2011 | U | 8.313 | 34.64 | 22 | 7986100021 |
| 1993 | 3755 | 000015 | 060011001240 | 4 | 16 | 2011 | U | 8.387 | 34.95 | 22 | 7986100021 |
| 1993 | 3755 | 000036 | 060011001240 | 4 | 11 | 2011 | U | 10.108 | 42.12 | 22 | 7986100021 |
| 1993 | 4105 | 001895 | 060011001240 | 4 | 4 | 2011 | U | 8.547 | 35.62 | 15 | 7986100012 |
| 1993 | 4105 | 002469 | 060011001240 | 4 | 18 | 2011 | U | 7.678 | 32 | 15 | 7986100012 |
| 1993 | 4357 | 001922 | 060011001240 | 4 | 5 | 2011 | U | 5.544 | 23.1 | 15 | 7986100009 |
| 1993 | 4357 | 002302 | 060011001240 | 4 | 26 | 2011 | U | 10.377 | 43.25 | 15 | 7986100009 |
| 1993 | 4560 | 002484 | 060011001240 | 4 | 18 | 2011 | U | 14.904 | 62.11 | 15 | 7986100028 |
| 1993 | 4818 | 002043 | 060011001240 | 4 | 7 | 2011 | U | 12.869 | 53.63 | 15 | 7986100002 |
| 1993 | 4818 | 009141 | 060011001240 | 4 | 22 | 2011 | U | 10.929 | 45.55 | 13 | 7986100002 |
| 1993 | 4826 | 001790 | 060011001240 | 4 | 7 | 2011 | U | 8.354 | 34.81 | 21 | 7986100001 |
| **1993** | **4826** | **002823** | **060011001240** | **4** | **26** | **2011** | **U** | **9.328** | **38.87** | **15** | **7986100031** |
| 1993 | 5151 | 001882 | 060011001240 | 4 | 4 | 2011 | U | 16.17 | 67.39 | 15 | 7986100009 |
| 1993 | 5151 | 001997 | 060011001240 | 4 | 19 | 2011 | U | 12.871 | 53.64 | 21 | 7986100009 |

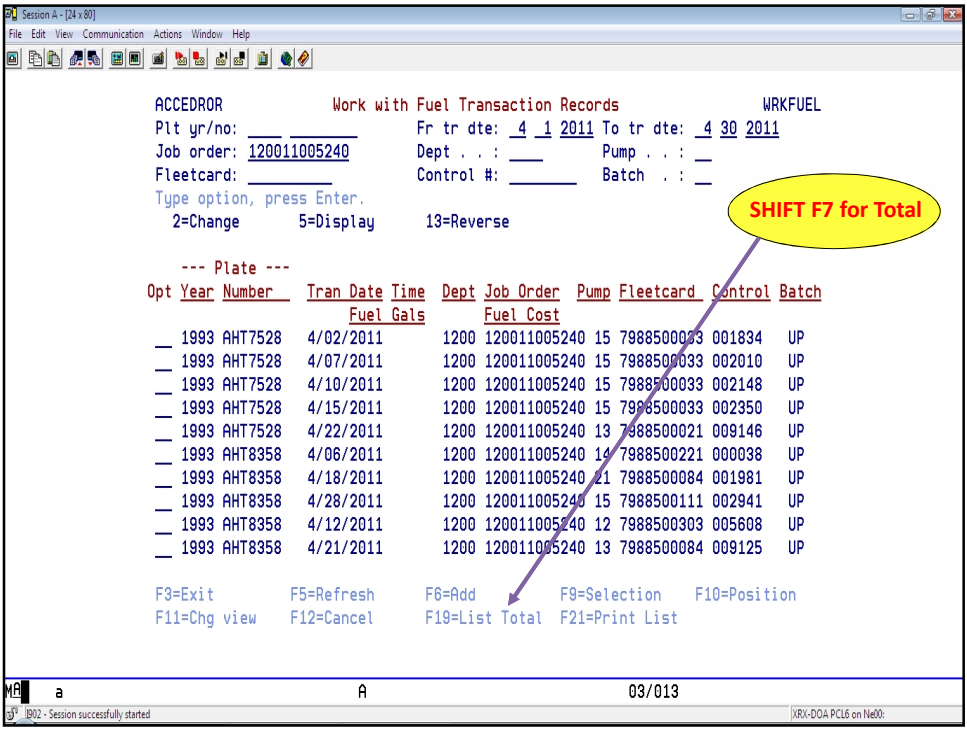


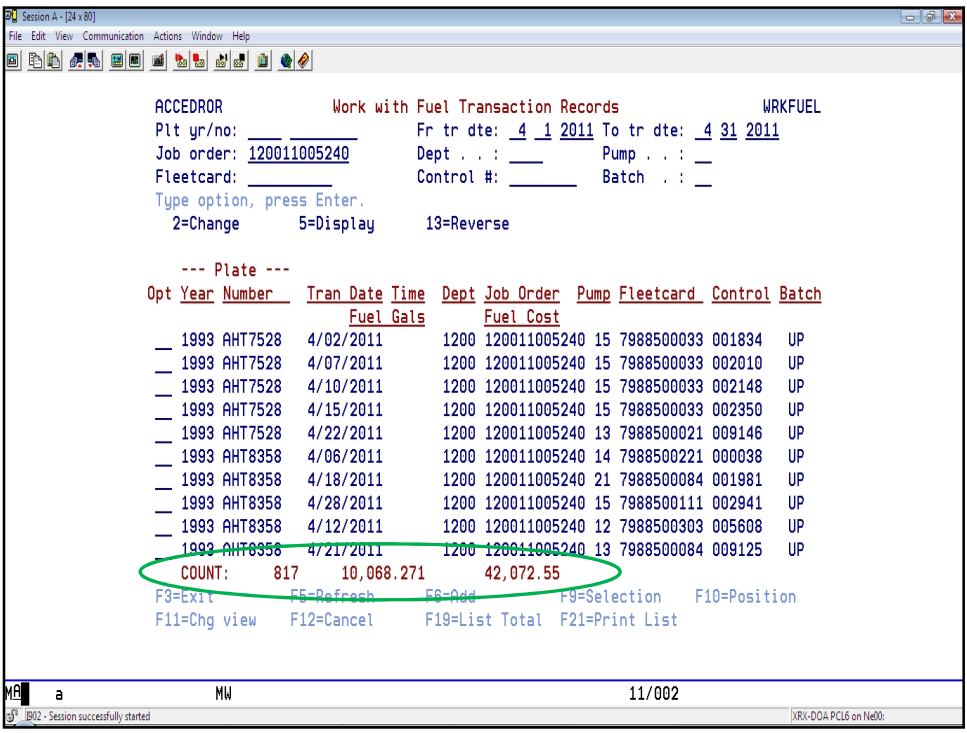

Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCMENU FIRM/400 Accounting Menu
Select one of the following:
14. GGWIOP - Treasurer of Guam Menu
15. Reference Files Menu
16. Budget Menu
17. Vehicle Management System Menu
18. Fixed Assets System Menu
19. Field/Official Receipts System Menu
20. Accounting Reports Menu
21. Security Menu
22. DPW Customer Services Menu
23. Financial Statements
Processing options
24. End-of-Day processing
25. Month-end processing
More...
Selection or command
===> 17
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
Enter
MA a MW 21/009
IBM02 - Session successfully started
XRX-DOA PCL6 on Ne00:

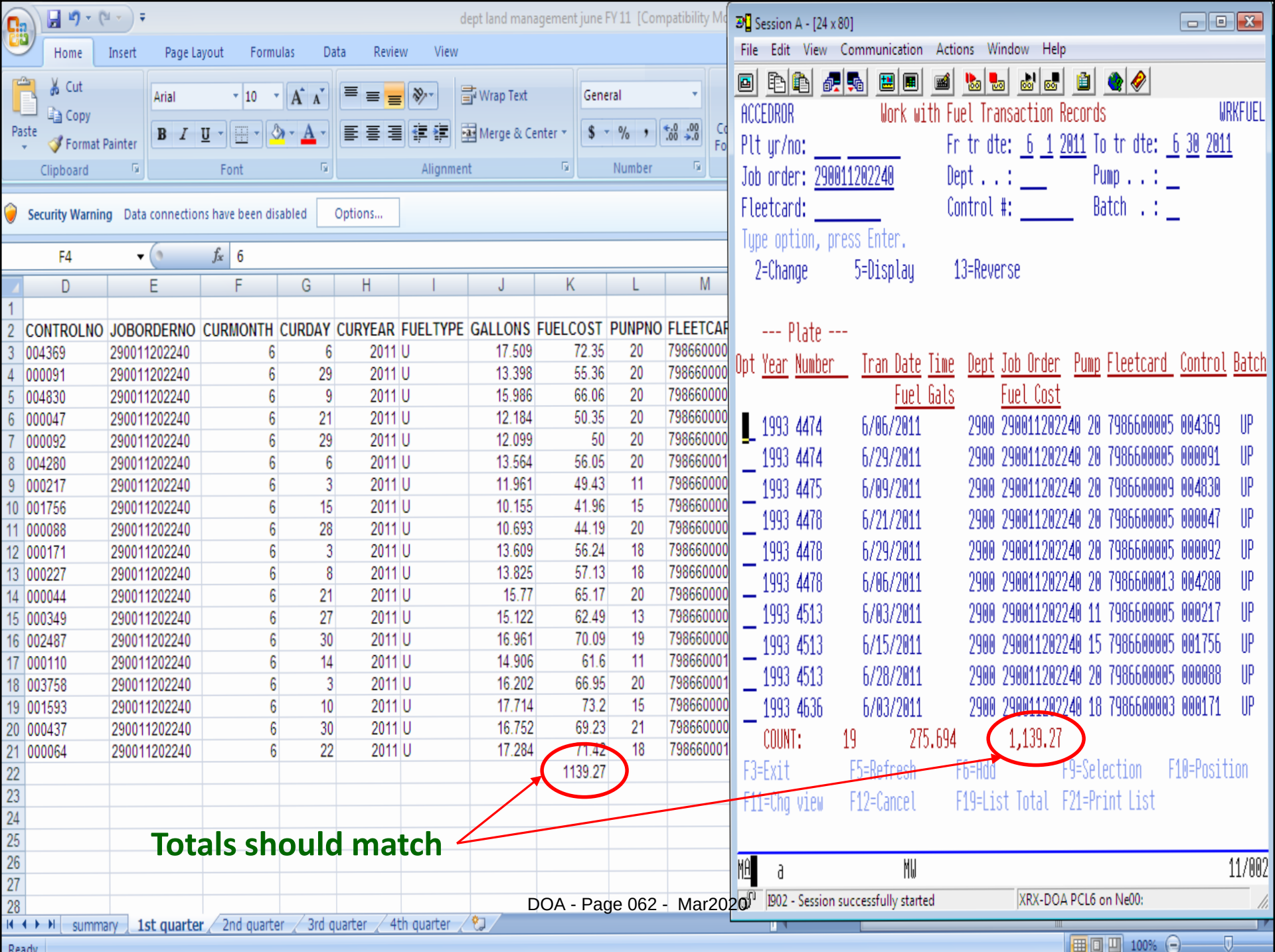

Session A - [24 x 80]
File Edit View Communication Actions Window Help
VMSMENU Vehicle Management System Menu
Select one of the following:
1. Fuel data entry
2. Vehicle master
3. Fuel transactions (current year)
4. Fuel/oil prices
5. Fuel/oil types
6. Pump numbers
7. Vehicle status
8. Dept revenue accounts
9. Fuel transactions (prior years)
Selection or command
===> 3
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
F13=Information Assistant F16=System main menu
MA a 20/008
IBM02 - Session successfully started
Xerox WorkCentre 7775 PCL6 on 192.168.148.1


Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCEDROR Work with Fuel Transaction Records WRKFUEL
Plt yr/no: ___ _____ Fr tr dte: __ __ ____ To tr dte: __ __ ____
Job order: _____ Dept . . : ___ Pump . . : __
Fleetcard: _____ Control #: _____ Batch . : __
Type option, press Enter.
2=Change 5=Display 13=Reverse
--- Plate ---
Opt Year Number Tran Date Time Dept Job Order Pump Fleetcard Control Batch
Fuel Gals Fuel Cost
F3=Exit F5=Refresh F6=Add F9=Selection F10=Position
F11=Chg view F12=Cancel F19=List Total F21=Print List
DATA MANAGEMENT RESOURCES (DMR), ALL RIGHTS RESERVED.
MA a A 02/013
IB02 - Session successfully started
ACCTG NEW LETTERHEAD - JAN 2011 [Compatibility Mode] - Microsoft Word
XRX-DOA PCL6 on Ne00:


Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCEDROR Work with Fuel Transaction Records WRKFUEL
Plt yr/no: ___ _____ Fr tr dte: 04 01 2011 To tr dte: 04 30 2011
Job order: 120011005240 Dept . . : ___ Pump . . : __
Fleetcard: _____ Control #: _____ Batch . : __
Type option, press Enter.
2=Change 5=Display 13=Reverse
--- Plate ---
Opt Year Number Tran Date Time Dept Job Order Pump Fleetcard Control Batch
Fuel Gals Fuel Cost
F3=Exit F5=Refresh F6=Add F9=Selection F10=Position
F11=Chg view F12=Cancel F19=List Total F21=Print List
DATA MANAGEMENT RESOURCES (DMR), ALL RIGHTS RESERVED.
MA a A 03/044
IB02 - Session successfully started
XRX-DOA PCL6 on Ne00:


Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCEDROR Work with Fuel Transaction Records WRKFUEL
Plt yr/no: Fr tr dte: 4 1 2011 To tr dte: 4 30 2011
Job order: 120011005240 Dept . . : Pump . . :
Fleetcard: Control #: Batch . :
Type option, press Enter.
2=Change 5=Display 13=Reverse
SHIFT F7 for Total
--- Plate ---
Opt Year Number Tran Date Time Dept Job Order Pump Fleetcard Control Batch
Fuel Gals Fuel Cost
1993 AHT7528 4/02/2011 1200 120011005240 15 7988500033 001834 UP
1993 AHT7528 4/07/2011 1200 120011005240 15 7988500033 002010 UP
1993 AHT7528 4/10/2011 1200 120011005240 15 7988500033 002148 UP
1993 AHT7528 4/15/2011 1200 120011005240 15 7988500033 002350 UP
1993 AHT7528 4/22/2011 1200 120011005240 13 7988500021 009146 UP
1993 AHT8358 4/06/2011 1200 120011005240 14 7988500221 000038 UP
1993 AHT8358 4/18/2011 1200 120011005240 21 7988500084 001981 UP
1993 AHT8358 4/28/2011 1200 120011005240 15 7988500111 002941 UP
1993 AHT8358 4/12/2011 1200 120011005240 12 7988500303 005608 UP
1993 AHT8358 4/21/2011 1200 120011005240 13 7988500084 009125 UP
F3=Exit F5=Refresh F6=Add F9=Selection F10=Position
F11=Chg view F12=Cancel F19=List Total F21=Print List
MA a A 03/013
IB02 - Session successfully started
XRX-DOA PCL6 on Ne00:


Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCEDROR Work with Fuel Transaction Records WRKFUEL
Plt yr/no: Fr tr dte: 4 1 2011 To tr dte: 4 31 2011
Job order: 120011005240 Dept . . : Pump . . :
Fleetcard: Control #: Batch . :
Type option, press Enter.
2=Change 5=Display 13=Reverse
--- Plate ---
Opt Year Number Tran Date Time Dept Job Order Pump Fleetcard Control Batch
Fuel Gals Fuel Cost
1993 AHT7528 4/02/2011 1200 120011005240 15 7988500033 001834 UP
1993 AHT7528 4/07/2011 1200 120011005240 15 7988500033 002010 UP
1993 AHT7528 4/10/2011 1200 120011005240 15 7988500033 002148 UP
1993 AHT7528 4/15/2011 1200 120011005240 15 7988500033 002350 UP
1993 AHT7528 4/22/2011 1200 120011005240 13 7988500021 009146 UP
1993 AHT8358 4/06/2011 1200 120011005240 14 7988500221 000038 UP
1993 AHT8358 4/18/2011 1200 120011005240 21 7988500084 001981 UP
1993 AHT8358 4/28/2011 1200 120011005240 15 7988500111 002941 UP
1993 AHT8358 4/12/2011 1200 120011005240 12 7988500303 005608 UP
1993 AHT8358 4/21/2011 1200 120011005240 13 7988500084 009125 UP
COUNT: 817 10,068.271 42,072.55
F3=Exit F5=Refresh F6=Add F9=Selection F10=Position
F11=Chg view F12=Cancel F19=List Total F21=Print List
MA a MW 11/002
IB02 - Session successfully started
XRX-DOA PCL6 on Ne00:


dept land management june FY 11 [Compatibility Mo
Home
Insert
Page Layout
Formulas
Data
Review
View
Cut
Copy
Format Painter
Paste
Arial
10
Wrap Text
General
Merge & Center
Clipboard
Font
Alignment
Number
Security Warning
Data connections have been disabled
Options...
F4
6
CONTROLNO JOBORDERNO CURMONTH CURDAY CURYEAR FUELTYPE GALLONS FUELCOST PUNPNO FLEETCAR
004369 290011202240 6 6 2011 U 17.509 72.35 20 798660000
000091 290011202240 6 29 2011 U 13.398 55.36 20 798660000
004830 290011202240 6 9 2011 U 15.986 66.06 20 798660000
000047 290011202240 6 21 2011 U 12.184 50.35 20 798660000
000092 290011202240 6 29 2011 U 12.099 50 20 798660000
004280 290011202240 6 6 2011 U 13.564 56.05 20 798660001
000217 290011202240 6 3 2011 U 11.961 49.43 11 798660000
001756 290011202240 6 15 2011 U 10.155 41.96 15 798660000
000088 290011202240 6 28 2011 U 10.693 44.19 20 798660000
000171 290011202240 6 3 2011 U 13.609 56.24 18 798660000
000227 290011202240 6 8 2011 U 13.825 57.13 18 798660000
000044 290011202240 6 21 2011 U 15.77 65.17 20 798660000
000349 290011202240 6 27 2011 U 15.122 62.49 13 798660000
002487 290011202240 6 30 2011 U 16.961 70.09 19 798660000
000110 290011202240 6 14 2011 U 14.906 61.6 11 798660001
003758 290011202240 6 3 2011 U 16.202 66.95 20 798660001
001593 290011202240 6 10 2011 U 17.714 73.2 15 798660000
000437 290011202240 6 30 2011 U 16.752 69.23 21 798660000
000064 290011202240 6 22 2011 U 17.284 71.42 18 798660001
1139.27
Totals should match
summary
1st quarter
2nd quarter
3rd quarter
4th quarter
Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCEDROR Work with Fuel Transaction Records WRKFUEL
Plt yr/no: Fr tr dte: 6 1 2011 To tr dte: 6 30 2011
Job order: 290011202240 Dept . . : Pump . . :
Fleetcard: Control #: Batch . :
Type option, press Enter.
2=Change 5=Display 13=Reverse
--- Plate ---
Opt Year Number Tran Date Time Dept Job Order Pump Fleetcard Control Batch
Fuel Gals Fuel Cost
1993 4474 6/06/2011 2900 290011202240 20 7986600005 004369 UP
1993 4474 6/29/2011 2900 290011202240 20 7986600005 000091 UP
1993 4475 6/09/2011 2900 290011202240 20 7986600009 004830 UP
1993 4478 6/21/2011 2900 290011202240 20 7986600005 000047 UP
1993 4478 6/29/2011 2900 290011202240 20 7986600005 000092 UP
1993 4478 6/06/2011 2900 290011202240 20 7986600013 004280 UP
1993 4513 6/03/2011 2900 290011202240 11 7986600005 000217 UP
1993 4513 6/15/2011 2900 290011202240 15 7986600005 001756 UP
1993 4513 6/28/2011 2900 290011202240 20 7986600005 000088 UP
1993 4636 6/03/2011 2900 290011202240 18 7986600003 000171 UP
COUNT: 19 275.694 1,139.27
F3=Exit F5=Refresh F6=Add F9=Selection F10=Position
F11=Chg view F12=Cancel F19=List Total F21=Print List
MA a MW 11/002
I902 - Session successfully started
XRX-DOA PCL6 on Ne00:
Ready
100%

# Final Notes for Fleet Card Charges

- ACCESS To Vehicle management System Will Be Given to Those Who Need Access. Please Submit your Request for Access to the Division of Accounts using FORM AS400-ID.
- Each Department will be Receiving a Copy of the Fuel MASTER LIST for Their Department.
- Each Department is to UPDATE the List by Indicating Which Employees are ACTIVE, Who has MOVED, RETIRED, etc…
- Instructions Will Be Given When the File is Sent to You.
- John.Camacho@doa.guam.gov

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# VENDOR INFO / ENCUMBRANCES / LIQUIDATIONS

ACCOUNTS PAYABLE (Vendor Information)
Julita.Cruz@doa.guam.gov
671-475-1228

LIQUIDATIONS (Excludes: Current FY POs)
John.Camacho@doa.guam.gov
671-475-1247

[page intentionally blank]

# Vendor Establishment Process

**Forms**
Application is completed and received at DOA

**Verification**
Information & attachments are verified for completeness

**Research**
Information used to verify pre-existence

**Establishment**
Vendor number is assigned & established

**File**
Vendor application is filed & kept for record

# Vendor Record Establishment-Update Form *(Jan 2020)*

## *General:*

Establishing a vendor file is the first step to recording all transactions for a single vendor and exclusive to the Division of Accounts, Department of Administration. This file contains the following data for all permanent vendors and is used on a recurring basis by the Government of Guam.

1. Name
2. Address
3. Type of business and business license
4. EIN/SSN (Tax purposes)

Each vendor is assigned a code consisting eight characters called a "vendor number". The vendor code is required in the processing of transactions to identify the provider of goods or services. The vendor code is used to print the names and addresses on checks.

**Vendor numbers have distinct preceding character designations**:

- Typical Vendor: Alpha-Numeric
- Employees: **3.**
- DVR / DISID: **4**
- FEMA / IFG: **5**
- Child Support: **6**
- Special Project (Reis): **7**
- Unassigned: **8, 9**
- Employees (Traveler): **T** ***(must also complete Travel-related Form ACC-VNB001 for Per Diem)***

**Each agency is responsible for updating their vendor's file as needed.**

## *Vendor Records*

### *Line-By-Line Instructions:*

**Form ACC-VNA001**

**1 – FROM**

Enter the name of the department/agency requesting for a vendor number.

**2 – NEW VENDOR**
Check this box if request is for a new vendor.

Enter the complete and official name of vendor to be established.

Enter the mailing address of the vendor being established.

**3 – CHANGE OF VENDOR RECORD**
Check box if a change is being made to an existing vendor record.

- Enter the new name of vendor.
- Enter the new address of vendor.

**4 – OTHER REQUIRED INFORMATION**

a) **Taxpayer ID / Social Security Number (required for tax)**
Enter the taxpayer ID Number applicable to this vendor request. Needed for tax reporting purposes.

b) **Type of Product / Service**
Provide supporting documents for any changes (product or services).

**Samples:**

- Professional Services;
- Wholesale distributor;
- Work release client;
- Child care client;
- DISID/DVR client.

c) **Contact No. (work)**
Enter the business contact number.

d) **Contact No. (other)**
Enter the alternate contact number.

e) **Fax Number**
Enter the vendor's fax number.

f) **E-mail Address**
Enter a current email address.

**5 – CHECK ALL APPLICABLE**
Check the box applicable to the vendor type and other information.

- Employee (GovGuam);
- Travel (GovGuam);
- Petty Cash Custodian;
- Business License;
- Proper Identification.

**6 – EXISTING VENDOR NUMBER**
If a vendor number exists under the same name and address, enter the existing vendor number.

**7 – VENDOR APPLICANT'S SIGNATURE / PRINTED NAME / PRINTED TITLE**

- Signature of the applicant or his/her authorized representative.
- Enter the name and title of the vendor or his/her authorized representative in this field.

### *Department of Administration box*

To be completed by Division of Accounts only.

**NOTE:** A *Form W-9* must be completed and attached to the Vendor Records application.

### ***Attachments*** *(Where applicable)*

- Marriage license
- Current license (i.e.Business, Drivers, etc.)
- Passport
- Visa, Green-Card
- Proper identification (Photo ID with Signature)
- Court orders / Legal documents
- By-laws

# GOVERNMENT OF GUAM

DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS
mail: ATTN: Division of Accounts, P.O. Box 884, Hagatna, GU 96932 * fax: 671-472-8483

## VENDOR RECORDS

To: Accounts Payable Section

From: _____ 1

Subject: Request for establishment of vendor number or change of vendor record.

This is a request for the establishment of vendor number or the change of vendor record for the following:

☐ **NEW VENDOR** 2

Name _____

Mailing Address _____

_____

_____

City State Zip Code

☐ **CHANGE OF VENDOR RECORD** 3

Name _____

Mailing Address _____

_____

_____

City State Zip Code

**4 OTHER REQUIRED INFORMATION**

Taxpayer ID No./Soc Sec No: _____

Type of Product / Svc: _____

Contact No.(work): _____

Contact No.(other): _____

Fax Number(s): _____

E-mail Address: _____

5 **Check all Applicable:**

- ☐ **EMPLOYEE**
- ☐ **TRAVEL**
- ☐ **Petty Cash Custodian**
- ☐ **Business License**
- ☐ **Proper identification**

| ***Existing*** **Vendor Number** | 6 |
|---|---|

7

_____
**VENDOR APPLICANT's SIGNATURE**

Please fill out, print & sign the IRS W-9 form:
https://www.irs.gov/pub/irs-pdf/fw9.pdf

*Print Name:* _____

*Print Title:* _____

**DEPARTMENT OF ADMINISTRATION**

| Vendor Number | |
|---|---|

Established by:

_____ _____
*Signature* *Date*

**Form ACC-VNA001**
Revised Jan-2020

# Vendor EFT Authorization Form *(Dec 2019)*

## *General:*

Establishing a vendor file is the first step to recording all transactions for a single vendor and exclusive to the Division of Accounts, Department of Administration. This file contains the following data for all permanent vendors and is used on a recurring basis by the Government of Guam.

1. Name
2. Address
3. Type of business and business license
4. EIN/SSN (Tax purposes)

**Each agency is responsible for updating their vendor's file as needed.**

## *Vendor Electronic Funds Transfer (EFT) Authorization Form*

### *Line-By-Line Instructions:*

**Form ACC-VNB001**

**1 – ACCOUNT INFORMATION**

**a) Account Name**
The name of the account as filed at the applicant's financial institution.

b) **Name of Bank**
The financial institution's name and address where the applicant's account is located.

c) **Routing Number**
The official routing number for the applicant's financial institution.

**d) Account Number**
The account number of the applicant assigned by the financial institution.

**e) Contact Number**
Indicate the applicant's contact number(s).

**2 –TRAVELER INFORMATION**

**a) Check if Traveler**
Check this box to indicate the requestor is a traveler.

**b) Traveler Information**
Complete all fields related to the Traveler.

- Full Name of Traveler
- Current Mailing Address
- Email Address

**3 – ATTACHMENT(S)**

Please attached one of the following (REQUIRED):

- **Checking:** Voided Check or Preprinted Personalized Deposit Slip with Account Number
- **Savings:** Copy of the most recent Bank Statement indicating the Bank Institutes Name and Address, the Name on the Account and the Account Number (other information may be removed for privacy purposes).

***Account Holder or Institution's Authorized Representative***

**4 – SIGNATURE OF ACCOUNT HOLDER OR INSTITUTION's AUTHORIZED REPRESENTATIVE**

- Signature of person submitting application.
- Print the of person signing the application.
- Enter the date of application.

***DOA – ACCOUNTS PAYABLE USE ONLY***

Reserved for DOA – Accounts Payable Section Use Only

***NOTE:** FORM MUST BE SUBMITTED TO THE DOA DIVISION OF ACCOUNTS **NO LESS THAN 48 HOURS BEFORE DEPARTURE** per DOA'S Organizational Circular **#2018-002.**

GOVERNMENT OF GUAM
**DEPARTMENT OF ADMINISTRATION**
**DIVISION OF ACCOUNTS**
P.O. Box 884
Hagatna, GU 96932

# VENDOR ELECTRONIC FUNDS TRANSFER (EFT) AUTHORIZATION FORM

Account Name: _____

Name of Bank: _____

Routing Number: _____ (1)

Account Number: _____

Contact Number _____

☐ Check Here if **TRAVELER**, then complete the following, and **SUBMIT TO DOA 48 HRS BEFORE DEPARTURE ***:

*** Once per Traveler**

Name _____

Current Mailing Address _____ (2)

_____

Email Address: _____

*Attach: **For Checking**: Voided Check or Personalized Deposit Slip. (3)
**For Savings:** Copy of Current Bank Statement

The undersigned confirms its account number and title named above and hereby acknowledged that the undersigned has no enforceable right in, or to Department of Administration. The undersigned also has read and understood 4 GCA §8169 which state:

*Any person who knowingly makes any false statement or falsifies or permits to be falsified, any record or records of this system, in any attempt to defraud the system, is guilty of a misdemeanor and shall be punishable therefore under the laws of the govement of Guam, and the system shall have the right to recover any payments made under false representations.*

Account Holder or Institution's Authorized Representative:

_____
*Sign*

_____ (4)
*Print Name / Contact Number*

_____
*Date*

For information, please contact
Department of Administration, Division of Accounts, Accounts Payable Section at
Phone Number: **(671) 475-1228** * Forms can be faxed to **(671) 472-8483**
Forms are also available at **http://da.doa.guam.gov/forms/**

**DIVISION OF ACCOUNTS - ACCOUNTS PAYABLE USE ONLY**

Reviewed By: _____

Vendor Number: _____

Review Date: _____

**Form ACC-VNB001** *Revised Dec-2019*

Form **W-9**
(Rev. October 2018)
Department of the Treasury
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

► **Go to *www.irs.gov/FormW9* for instructions and the latest information.**

**Give Form to the requester. Do not send to the IRS.**

**Print or type.** See **Specific Instructions** on page 3.

**1** Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

**2** Business name/disregarded entity name, if different from above

**3** Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____

**Note:** Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

**4** Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

*(Applies to accounts maintained outside the U.S.)*

**5** Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

**6** City, state, and ZIP code

**7** List account number(s) here (optional)

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN,* later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

**Social security number**

| | | | – | | | – | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |

**or**

**Employer identification number**

| | | – | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

| **Sign Here** | **Signature of U.S. person** ► | **Date** ► |
|---|---|---|

# General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments**. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See* What is backup withholding, *later.*

# Encumbrances

*Contracts, Re-Certification, Work Requests & End-of-Year Close Out*

# Encumbrances

| | Encumbrance Type | Fiscal Year | Service Type / Div - Mayor. | Number Sequence | Final |
|---|---|---|---|---|---|
| PO's: | P | 20 | 6A | 00001 | P196A0001 |

| | Encumbrance Type | Fiscal Year | Dept | Number Sequence | Amend/Change Orders | |
|---|---|---|---|---|---|---|
| Contract: | C | 20 | 06 | 0001 | 0 | C190600010 |

---

***Purchase Orders***

GSA: P 20 6A 00001 Fuel: P 20 6X 00001 DPW: P 20 6P 00001

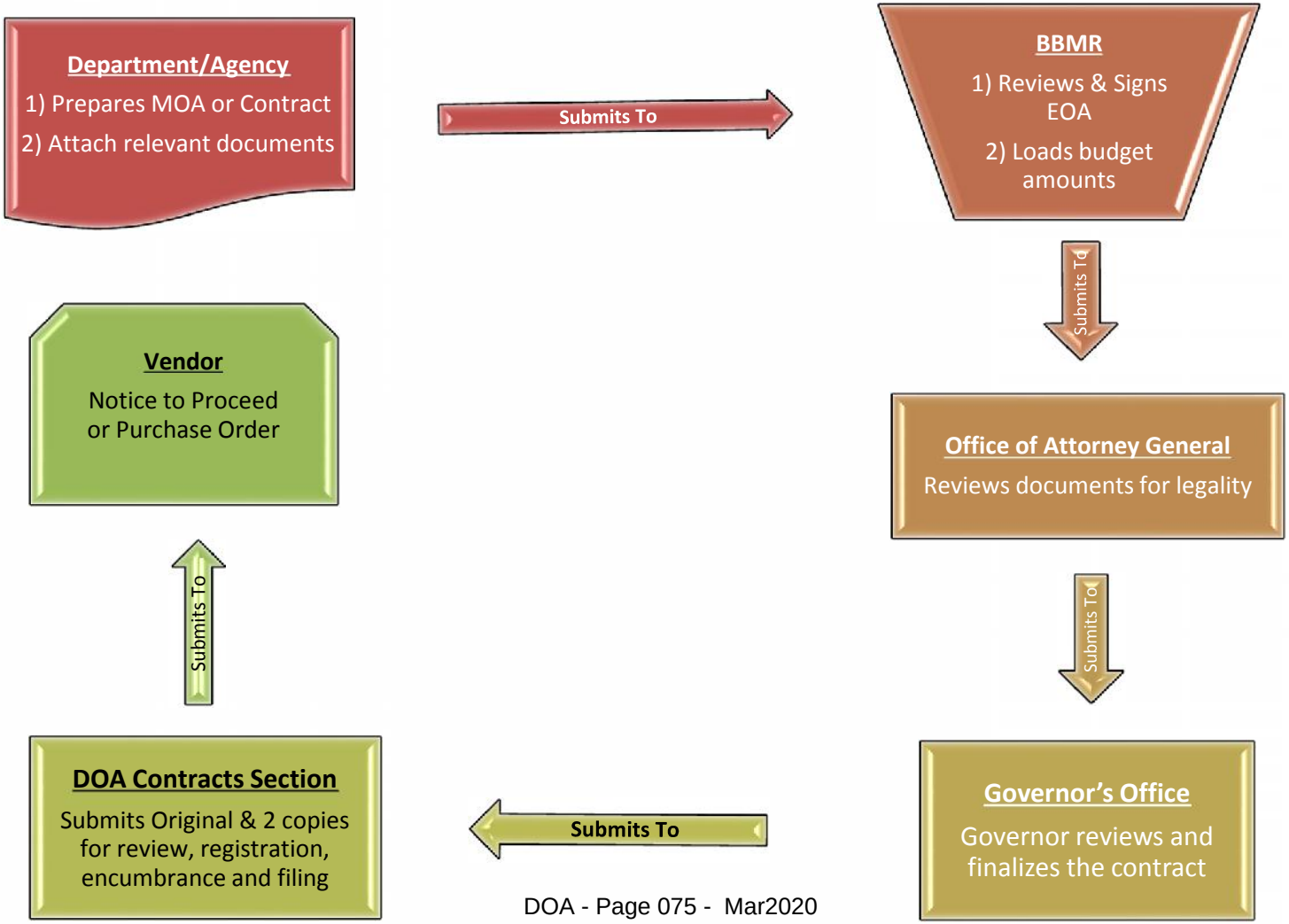
---

***Travel Encumbrances***

Air Fare: T 16 06 T 0001 Per Diem: T 16 06 P 0001 Registration: T 16 06 R 0001

---

# Contract Registration Process



requirements of this Article within one hundred twenty (120) days after the conclusion of each fiscal year.

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## ARTICLE 6
## CONTRACTS

§ 22601. Execution of Contracts.
§ 22602. Copy of Contracts to Dept. of Administration.
§ 22603. Contracts & Purchase Orders for Next Fiscal Period.
§ 22604. Contracts with U.S. for Services.

### § 22601. Execution of Contracts.

All contracts shall, after approval of the Attorney General, be submitted to the Governor for his signature. All contracts of whatever nature shall be executed upon the approval of the Governor.

**SOURCE**: GC § 6107.

**CROSS-REFERENCES**: For execution of contracts made pursuant to the Procurement Law, see 5 GCA § 5121.

### § 22602. Copy of Contracts to Dept. of Administration.

A copy of any contract under which a payment may be made shall be submitted to the Department of Administration for filing, recording and registration. The Director of Administration shall cause a register to be kept of all such contracts with subsequent amendments, which register shall be open and available for public inspection during normal working hours. Certified copies of such contract with subsequent amendments may be obtained after paying the fee therefor set out in of this Chapter. No such contracts or amendments thereto shall be deemed valid or enforceable until it shall have been so submitted to the Department of Administration and enrolled on the public register.

**SOURCE**: GC § 6108 amended by P.L. 12-159.

**NOTE**: Prior § 6108 did not hinge validity of contracts on filing and registration. This amendment became effective on November 28, 1973 and applied only to contracts executed after that date.

### § 22603. Contracts & Purchase Orders for Next Fiscal Period.

Whenever appropriations have been made for any fiscal year, contracts and purchase orders may be executed and charged against such



(a) the proposed contractor's accounting system will permit timely development of all necessary cost data in the form required by the specific contract type contemplated; and

(b) the proposed contractor's accounting system is adequate to allocate costs in accordance with generally accepted accounting principles.

**SOURCE:** GC § 6962.1. MPC § 3-502.

### § 5237. Multi-Year Contracts.

(a) Specified Period. Unless otherwise provided by law, a contract for supplies or services may be entered into for any period of time deemed to be in the best interests of the Territory provided the term of the contract and conditions of renewal or extension, if any, are included in the solicitation and funds are available for the first fiscal period at the time of contracting. Payment and performance obligations for succeeding fiscal periods shall be subject to the availability and appropriation of funds therefor.

(b) Determination Prior to Use. Prior to the utilization of a multi-year contract, it shall be determined in writing:

(1) that estimated requirements cover the period of the contract and are reasonably firm and continuing; and

(2) that such a contract will serve the best interests of the Territory by encouraging effective competition or otherwise promoting economies in territory procurement.

(c) Cancellation Due to Unavailability of Funds in Succeeding Fiscal Periods. When funds are not appropriated or otherwise made available to support continuation of performance in a subsequent fiscal period, the contract shall be cancelled and the contractor shall be reimbursed for the reasonable value of any non-recurring costs incurred but not amortized in the price of the supplies or services delivered under the contract. The cost of cancellation may be paid from any appropriations available for such purposes.

**SOURCE:** GC § 6962.2. MPC § 3-503.

---

## PART F
## INSPECTION OF PLANT AND AUDIT OF RECORDS

§ 5240. Right to Inspect Plant.

# CERTIFICATION OF FUNDS

**Contract Title:** _____

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

_____

_____

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

_____

_____

_____

**Certification of Funding Availability:**

_____
**Certifying Officer**
**Name & Signature**

_____
**Date**

**Approved:**

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

**Account No.:** _____

**Amount:** _____

**Document No.:** _____

**Vendor No.:** _____

**Certification Period:** _____

## General

Work request will be processed by a department/agency that is requesting work or services to be performed by another department/agency.

### Budget and Accounting Implications

a. Intra-Department Work Request – Form Used.

b. The Work Request satisfies very specific needs. It:

- ✓ Serves as a means for departments to perform work on behalf of other agencies, and to define the scope of work.
- ✓ Authorizes an expenditure account on the FMS to be created to record all costs incurred by the performing agency;
- ✓ Requires budgets of the benefiting agency to be encumbered (obligated), thereby reserving this agency's budget for the specific purpose of the work request;
- ✓ Permits the Division of Accounts to capture all costs by the performing agency in fulfilling the scope of work and
- ✓ Permits the Division of Accounts to directly charge back all cost incurred by the performing agency to the benefiting agency, without creating a paper trail of billings or requiring separate disbursements;

c. The Work Request assumed that all transactions and budgets would be recorded on the same financial management system.

This is no longer true given the proliferation of separate financial management systems in the last decade.

### Billing and Collections Procedures

The creation of many separate financial management systems has created problems with the *Work Request* not originally anticipated.

Now work that is performed must be billed to the Division of Accounts and a disbursement made to the autonomous agency.

The Division of Accounts is compelled to treat the autonomous agency as a vendor and must obtain the benefiting agency's approval for payment.

The value of the *Work Request* as an accounting and budget document is greatly diminished to the point of being useless.

The *work request* in many instances, represents sub-grants 9subawards) from a line agency.

---

**STANDARD 1**

**Part A**

WORK REQUESTS TO AN AGENCY EXEMPT FROM THE CENTRAL ACCOUNTING ACT (P.L. 13-96) AND FUNDED BY A LINE AGENCY WILL BE ENCUMBERED AS A CONTRACT. HENCEFORTH, A CONTRACT NUMBER WILL BE ASSIGNED. NO SEPARTE ACCOUNT WILL BE REQUIRED.

**Part B**

WHEREBY AN EXEMPT AGENCY REQUESTS FROM A LINE AGENCY, A REIMBURSABLE

EXPENDITURE ACCOUNT ("X" ACCOUNT) AND A RECEIVABLE ACCOUNT WILL BE ESTABLISHED ON THE FMS.

**Part C**

WORK REAQUESTS' INVOLVING TWO LINE AGENCIES WILL CONTINUE TO BE PROCESSED IN THE SAME MANNER AS PREVIOUSLYH IN EFFECT.

---

**STANDARD 2**

BILLINGS AFROM AUTONOMOUS AGENCIES SHALL GENERALLY BE MADE ON A MONTHLY BASIS AND SHALL BE TO REIMBURSE COSTS ALREADY INCURRED.

AN EXCEPTION SHALL BE FOR THE FIRST MONTH, WHERE THE AGENCY MAY BILL FOR THE ESTIMATED COSTS OF THE FIRST MONTH, CONSISTENT WITH THE PLANNED PROJECT PERIOD AS MAY BE EVIDENT ON THE WORK REQUEST OR THE ACCOMPANYING MEMORANDUM OF UNDERSTANDING (MOU). IN THOSE CASES WHERE THE WORK REQUEST AND MOU ARE IN CONFLICT, THE MOU SHALL PREVAIL.

WHEN THE PROJECT PERIOD IS LESS THAN TWO MONTHS OR LESS, THE FIRST BILLING SHALL NOT BE FOR MORE THAT 25% OF THE WORK REQUEST AMOUNT AND MAY BE MADE AFTER A CONTRACT NUMBER IS ASSIGNED.

### Nature of Work Performed:

The *Work Request* is not intended to cover the following situations:

- ✓ Single transactions that should otherwise be accommodated by a direct payment (Such as a building permit, registrations for seminars, replenishing of postage meter, or deposit);
- ✓ Work that is not generally performed by the proposed performing agency (such as Guam Visitor's Bureau giving a work request to the Department of Administration for island-wide beautification).
- ✓ Encumber funds when the apparent intent is only to extend the life of an appropriation.

---

**STANDARD 3**

NO WORK REQUEST WILL BE ENCUMBERED WHEN THE WORK TO BE PERFORMED IS NOT THE STATUTORY MISSIO OF THE PERFORMING AGENCY.

---

**STANDARD 4**

NO WORK REQUEST WILL BE ENCUMBERED WHEN THE SAME RESULT COULD BE ACCOMPLISHED WITH A SINGLE PAYMENT.

---

**STANDARD 5**

NO WORK REQUEST WILL BE ENCUMBERED IF THE WORK PERFORMED ODES NOT DIRECTLY BENEFIT THE AGENCY PROVIDING THE FUNDING.

***Legal Aspects of Work Request:***

a. Two opinions largely govern the parameters of Work Requests. These are:

   OPINION REFERENCE

   DOA 94-0119
   BBMR 86-0787

   SUBJECT COVERED

   Use of Work Request to Include Personnel Cost.

   Legal Basis For Defining WORK REQUESTS as Encumbrances or OBLIGATIONS.

b. *Memorandum of Understanding* (MOU)

   It was not previously a requirement of the Financial Management System (BACIS) that an MOU accompany a work request.

   However, recent use of work request by agencies indicates more complex relationships, which affect funding other than the General Fund, and may raise legal and procurement issues.

---

**STANDARD 6**

EFFECTIVE SEPTEMBER 30, 1994, ALL WORK REQUESTS MUST BE ACCOMPANIED BY A MEMORANDUM OF UNDERSTANDING.

THE MEMORANDUM OF UNDERSTANDING MUST HAVE THE APPROVAL OF THE ATTORNEY GENERAL AND THE GOVERNOR OF GUAM (DOA CIRCULAR NO. 98-026).

EFFECTIVE AUGUST 14, 1998, WORK REQUESTS WITH DOLLAR VALUES LESS THAN $5,000 WILL NOT REQUIRE A MEMORANDUM OF UNDERSTANDING BUT MUST BE COMPLETED NOT LATER THAN 90 DAYS AFTER THE END OF THE FISCAL YEAR FOLLOWING IT ENCUMBRANCE IN THE ACCOUNTING RECORDS (DOA CIRCULAR 98-026).

***Standards for Work Performed***:

Standards have not previously been established, and consequently the financial system is plagued by work requests not acted upon and remaining on the financial management system.

This has resulted in compliance in forecasting cash requirements, may raise serious legal questions as to the artificial extension of an appropriation law, and the agency, which should have received the services, may suffer from non-performance.

The agency, which agreed to perform the work, has not always performed the work but later contracted for the work to be done.

---

**STANDARD 7**

EFFECTIVE SEPTEMBER 30, 1994 ALL WORK REQUESTS SIX MONTHS OR OLDER NOT COMPLETED UPON SHALL BE DEENCUMBERED AND AGENCIES NOTIFIED TO STOP WORK.

REMAINING WORK REQUESTS SHALL BE GIVEN TERMINATION DATES TO COINCIDE WITH THE SIX MONTH ANNIVERSARY DATE OF THE DIVISION OF ACCOUNTS ESTABLISHMENT OF THE ACCOUNT (OR CONTRACT NUMBER). AFTER THAT TIME, A WORK STOP ORDER WILL BE ISSUED TO THE PERFORMING AGNECY.

---

**STANDARD 8**

EFFECTIVE SEPTEMBER 30, 1994 AND THEREAFTER, NO WORK REQUESTS WILL BE ENCUMBERED UNLESS THERE IS CERTIFICATION BY THE PERFORMING AGENCY THAT THE WORK PERIOD IS EQUAL TO OR IS LESS THAN THE NORMAL TIME FRAME AN INDEPENDENT CONTRACTOR WOULD REQUIRE TO PERFORM THE WORK.

---

**STANDARD 9**

EFFECTIVE SEPTEMBER 30, 1994, WORK REQUESTS WILL NOT BE PERMITTED FOR WORK THAT IS TO BE CONTRACTED FURTHER, BUT MUST REPRESENT WORK THE PERFORMING AGENCY WILL ITSELF DO.

***Responsibilities of Performing and Benefitting Agencies:***

Departments receiving services are reminded that it is their responsibility to monitor the progress of work performed and advise the Division of Accounts periodically.

---

**STANDARD 10**

WHEN AN AGENCY IS UNSATISFIED WITH THE WORK PRODUCT OR PROGRESS, THE AGENCY MUST COMMUNICATE THIS IN WRITING TO THE DIVISION OF ACCOUNTS AND DIRECT WORK TO BE STOPPED.

---

**STANDARD 11**

WHEN THE WORK PERFORMED IS COMPLETED, THE RECEIVING AGENCY SHALL INFORM THE DIVISION OF ACCOUNTS IN WRITING AS TO THE EFFECTIVE DATE OF COMPLETION TO PERMIT THE DIVISION OF ACCOUNTS TO CLOSE OUT THE EXPENDITURE ACCOUNTS (OR CONTRACT BALANCE ENCUMBERED).

**STANDARD 12**

A PERFORMING AGENCY HAS THE RESPONSIBILITY TO MANAGE COSTS AND PERFORM TIMELY.

**STANDARD 13**

A PERFORMING AGENCY MAY REQUEST THAT THE RECEIVING (BENEFITTING) AGENCY IMPLICITLY ALWAYS AGREES BY VIRTUE OF ITS USE OF THE WORK REQUEST THAT THE DIVISION OF ACCOUNTS WILL MOVE APPROVED BUDGETS IN THE WORK REQUESTS TO ANY OBJECT CATEGORY WITHOUT FURTHER APPROVAL OF THE AGENCY PROVIDING THE FUNDING, EXCEPT THAT NO AMOUNTS WILL BE MOVED INTO CAPITAL OUTLAY WITHOUT THE EXPRESSED WRITTEN APPROVAL OF THE FUNDING AGENCY AND WHICH IS OTHERWISE CONSISTENT WITH LAW.

**STANDARD 14**

WORK REQUESTS WILL BE HONORED ONLY IF THE AGENCIES AFFIRM IN WRITING THEIR ACCEPTANCE OF THE STANDARDS SET FORTH.

# *Work Request*

### *Line-By-Line Instructions:*

**Line 1 – Z-Account assigned**
This number is assigned by the Division of Accounts – usually reflects the Accepting Agency Job Order structure.

**Line 2 – From (Originating Dept)**
Enter the name of requesting / originating department/agency.

**Line 3 – To (Accepting Dept)**
Enter the name of the department/agency that will perform the work or service being requested.

**Line 4 – Amount Authorized**
Enter the total amount authorized for the work or service to be performed.

**Line 5a – Request Type**
Select the TYPE of request being prepared: Original or Amendment Number.

- If Amendment, indicate number

**Line 5b – Request Number (10 digits)**
The document numbering structure for Work Requests consists of ten (10) Digits as shown below:

***Example1:*** **W 02 0600 001**

| | |
|---|---|
| W | (Work Request-others) |
| 02 | (Fiscal Year) |
| 0600 | (Dept or Agency Code) |
| 001 | (Control Number) |

***Example2:*** **U 02 0600 1 01**

| | |
|---|---|
| U | (Work Request-utilities) |
| 02 | (Fiscal Year) |
| 0600 | (Dept or Agency Code) |
| 1 | (Fund type: 1=GF or 2=SP) |
| 001 | (Control Number) |

**Line 6 – Account Number**
Enter the complete 18-digit account number, including Object Category.

**Line 7 – Vendor Number**
Refer to the Vendor Listing or Terminal Inquiry for the proper vendor number.

**Line 8a – Desired Completion Date**
Enter the date the requesting department/agency would like the work or service to be completed by.

**Line 8b – Obligation End Date**
Enter the obligation end date.

**Line 8c – Expenditure End Date**
Enter the date the expenditure end date.

**Line 9 – Work Description / Amendment Justification**
Describe the work or service.

**[a]** Program Title

**[b]** Detailed, but BRIEF, description of work or service to be performed

**Line 10 – Certification of Funds**
Upon verification of availability of funds, enter the name and original signature of the Certifying Officer.

**Line 11 – Requested By**
Upon the final review of the Work Request, enter the name and original signature of the Authorizing Official.

**Line 12 – Cost Breakdown**
Enter the amount on the appropriate Object Classification (row) and column.

**[a]** Original Cost of MOU

**[b]** Amendment Cost of MOU

**[c]** Reserve Cost of MOU

**[d]** Total Cost (per object class)

"***Other***" is for object classification not listed on form.

**Line 13 – BBMR Use Only**
Enter any additional information deemed necessary regarding the work or service being requested.

**Line 14 – Acceptance of Authorized Work or Service**
Upon review of the Work Request by the department/agency performing the work or service, enter the name and original signature of the Authorizing Official.

**Line 15 – DOA Use Only**
Enter any additional information deemed necessary regarding the work or service being requested.

### *Recording of Encumbrance*

Upon acceptance of the Work Request, the requesting department/agency will forward the original form to the Department of Administration, Division of Accounts for recording of encumbrance.

Note: Tran Code 120 is used to record this type of transaction.

**GOVERNMENT OF GUAM**
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

# INTRA - GOV'T OF GUAM
## WORK REQUEST

Z ACCOUNT: 1 _____ ☐ Original Request 5a ☐ Amendment No.: _____

FROM 2 _____ *ORIGINATING DEPT.*

REQUEST NO. 5b _____ *(9 digits only)*

TO 3 _____ *ACCEPTING DEPT.*

ACCOUNT NO. *with Object Class* 6 _____ *(19 digits only)*

AMOUNT AUTHORIZED $ 4 _____

VENDOR NO. 7 _____ *(8 characters only)*

DESIRED COMPLETION DATE 8a _____ *MM / DD / YYYY*

OBLIGATION END DATE 8b _____ *MM / DD / YYYY*

EXPENDITURE END DATE 8c _____ *MM / DD / YYYY*

WORK / SOURCE DESCRIPTION / or AMENDMENT JUSTIFICATION : [Program Title] 9a _____

9b

| CERTIFICATION OF FUNDS AVAILABILITY | | REQUESTING OFFICIAL | |
|---|---|---|---|
| 10 | | 11 | |
| CERTIFYING OFFICER's NAME / SIGNATURE | DATE | REQUESTING OFFICIAL's NAME / SIGNATURE | DATE |

## COST BREAKDOWN

| OBJECT CLASSIFICATION | ORIGINAL | AMENDMENT | RESERVE | AMOUNT |
|---|---|---|---|---|
| 111 - SALARIES & WAGES | $ | $ | $ | $ |
| 112 - OVERTIME | | | | |
| 113 - FRINGE BENEFITS | | | | |
| 220 - TRAVEL | | | | |
| 230 - CONTRACTUAL SERVICES | | | | |
| 240 - SUPPLIES & MATERIAL | 12a | 12b | 12c | 12d |
| 250 - EQUIPMENT | | | | |
| 361 - POWER | | | | |
| 362 - WATER | | | | |
| 363 - TELEPHONE | | | | |
| 450 - CAPITAL OUTLAY | | | | |
| - [OTHER] | | | | |
| **TOTAL** | $ | $ | $ | $ |

| **BBMR** USE ONLY | **ACCEPTING DEPT / AGENCY** USE ONLY | **DOA** USE ONLY |
|---|---|---|
| REMARKS: | REMARKS: | |
| 13 | 14 | REVIEWED DATE 15 |
| APPROVED BY DATE | ACCEPTED BY DATE | APPROVED BY DATE |

**Form ACC-WRQ001** (Revised 07/2017)

Lourdes A. Leon Guerrero
Governor
Joshua F. Tenorio
Lieutenant Governor

DEPARTMENT OF ADMINISTRATION
*(DIPATTAMENTON ATMENESTRASION)*
**GENERAL SERVICES AGENCY**
*(Ahensian Setbision Hinirat)*
148 Route 1 Marine Corp Drive, Piti Guam 96915
TEL: (671) 475-1707/475-1700 * FAX: (671) 475-1727/472-4217

**Edward M. Birn**
Director
**Edith C. Pangelinan**
Deputy Director

April 25, 2019

## GENERAL SERVICES AGENCY CIRCULAR NO.: 2019-004

TO: All Agency and Department Heads

FROM: Chief Procurement Officer

SUBJECT: **Fiscal Year 2019 Requisition Close Out**

***Hafa Adai!*** Fiscal Year End 2019 is approaching and the requisition deadlines are as follows:

1. The deadline for requisition(s) $25,000.00 and above requiring Invitation for Bid is **Friday, June 28, 2019**.

2. Requisition(s) for procurement Less than $25,000.00 (Small Purchases) shall be entered **no later than Friday, August 30, 2019**.

3 Requisitions for FY 2020 Continuing Contracts such as the copier equipment lease, Pitney Bowes/Neopost Postage Meter Rental, Lease on Office Space, etc. shall be entered into the AS400 System **no later than Tuesday, September 10, 2019**. As a reminder, the **Blanket Purchase Agreement (BPA) is NOT** a continuing contract; therefore, it will be rejected.

4. Requisition(s) for Stock Issue (Tenda Gubetnu) is **Friday, September 6, 2019**. Furthermore, the final day for pick-up of stock items at Tendan Gubetnu will be **NO LATER THAN** Close of Business on **Wednesday, September 11, 2019**. All Central Stock Requests (CSRs) will be cancelled and all stock items will be returned to the shelves for preparation for the Year-End Inventory.

Once again, all agency and department heads are hereby requested to properly assess their needs for submission to General Services Agency on or before the above deadlines. In addition, our office will not entertain any requisition(s) past these deadlines stated above unless it is deem an emergency.

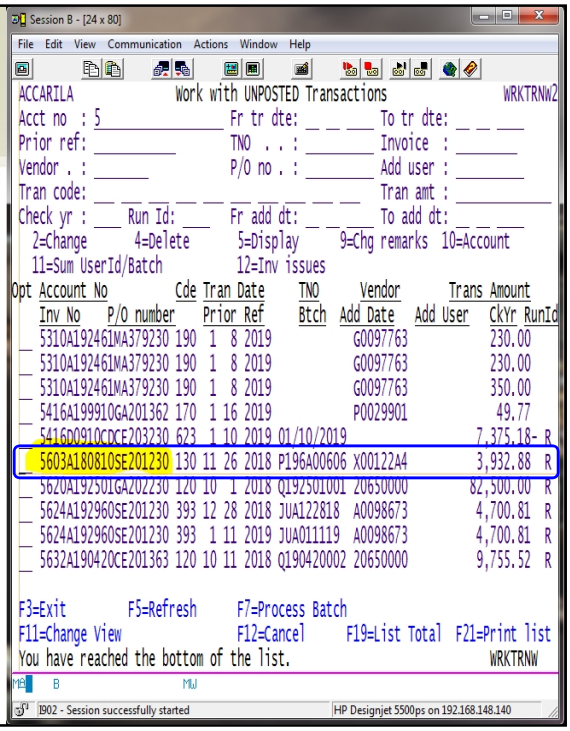
Should you have any questions, please contact our office at (671) 475-1720/1707 or send an Email to gsaprocurement@gsadoa.guam.gov, attention Ms. Bertha Pereda Padrones, Administrative Officer,

CLAUDIA S. ACFALLE

## Encumbrance – End of FY18 Close Out

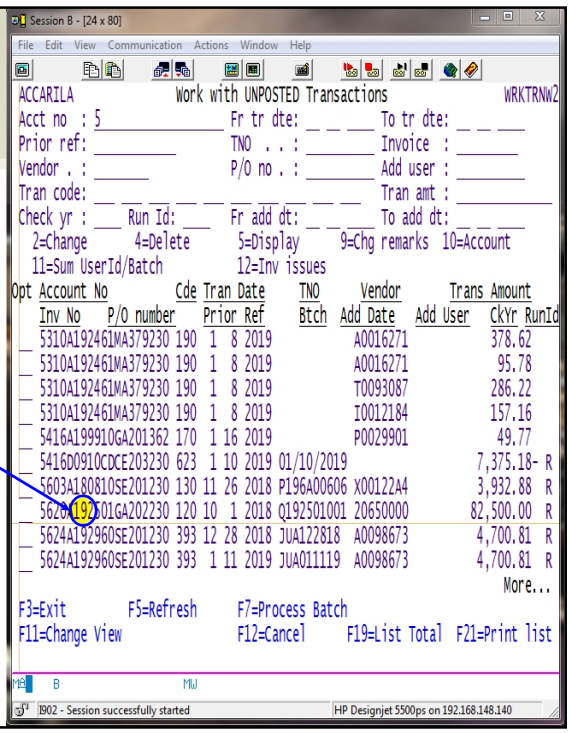
- ASK YOURSELF about the account end dates:
- Is there documentation to guarantee an extension?
  - *Especially for Federally Funded Accounts*
- Is the Obligation end date ON or AFTER 10/01 of the NEXT Fiscal Year?

```
Job order number . . . : 081018201230
Begin date . . . . . : 10  1 2017
Lapse date . . . . . :  9 30 2018
Obligation end date  . :  9 30 2018
Expenditure end date . : 12 31 2018
```




## Encumbrance – End of FY18 Close Out

- IF in doubt about the account information
  - ALWAYS, use "anticipated" account numbers using next FY "year"



EDWARD M. BIRN
*Director (Direktat)*
EDITH C. PANGELINAN
*Deputy Director (Sigundo Direktat)*

# DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
*(Ufisinan Direktot)*
Telephone (*Telifon*): (671) 475-1101/1250 • Fax (*Faks*): (671) 477-6788

LOURDES A. LEON GUERRERO
*Governor (Maga'hâga)*
JOSHUA F. TENORIO
*Lt. Governor (Sigundo Maga'lâhi)*

September 25, 2019

**DEPARTMENT OF ADMINISTRATIOHN ORGANIZATIONAL CIRCULAR NO.: 2019-033**

TO: All Line Department and Agencies, Government of Guam

FROM: Director, Department of Administration

SUBJECT: **Change in Policy for Encumbrance of Utilities, Trash and Communication for Fiscal Year 2020**

*Buenas yan Hafa Adai!* This circular is issued to notify all line departments and agencies of a change in the process for encumbering funds for all utilities (water and power), trash and all telecommunication services for Fiscal Year 2020.

Effective October 1, 2019, the Utility Service Authorization Form will no longer be used to encumber funds for the above services. The Division of Accounts will no longer be accepting this form.

All departments/agencies will need to go through the General Services Agency (GSA) on-line requisitioning process for issuance of a valid purchase order for these services.

Once the purchase orders are issued, the departments and agencies are instructed to ensure that all invoices are certified true and correct and submitted to the DOA Division of Accounts in a timely manner. Monthly invoices should be sent in the order or sequence of service period. This is to ensure the continuity and accountability of payments for these services.

Your urgent attention to this policy change is required.

Should you have any questions regarding this Circular, please do not hesitate to contact Mrs. Mary Grace Edrosa, General Accounting Supervisor, at 475-1283 or email at marygrace.edrosa@doa.guam.gov or Tammy Batac, Accountant I, at 475-1130. or email at tammy.batac@doa.guam.gov.

Your assistance in complying with this Circular is greatly appreciated. *Si Yu'os Ma'ase.*

*Sensetamente,*

**EDWARD M. BIRN**

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
*Post Office Box 884 ■ Hagatña, Guam 96932*
*Tel: (671) 475-1217 / 1240 ■ Fax: (671) 472-8483*

# UTILITY SERVICE AUTHORIZATION

Select One

☐ Guam Power Authority *(No. G0767401)*

☐ Guam Waterworks Authority *(No. P0029901)*

☐ _____

## INITIAL ENCUMBRANCE *(beginning of fiscal year)*

| Job Order No. | Encumbrance Amount | Encumbrance Number |
|---|---|---|
| | | |

| Customer Account No. | Meter No. *(if applicable)* | Service Period |
|---|---|---|
| | | |

**Point of Contact:**

| Name | Telephone No. | Facsimile No. |
|---|---|---|
| | | |

**Certified Funds Available:**

| Name | Signature | Date |
|---|---|---|
| | | |

**Approved by:**

| Name | Signature | Date |
|---|---|---|
| | | |

DISCONTINUED

## ENCUMBRANCE MODIFICATION *(within fiscal year)*

| Customer Account No. | Meter No. *(if applicable)* | Encumbrance Number |
|---|---|---|
| | | |

| Account No. Modification | | Amount Modification | |
|---|---|---|---|
| *from* | *to* | *from* | *to* |
| | | | |

**Certified Funds Available:**

| Name | Signature | Date |
|---|---|---|
| | | |

**Approved by:**

| Name | Signature | Date |
|---|---|---|
| | | |

**Form ACC-USA001** *(Updated Jul 2017)*

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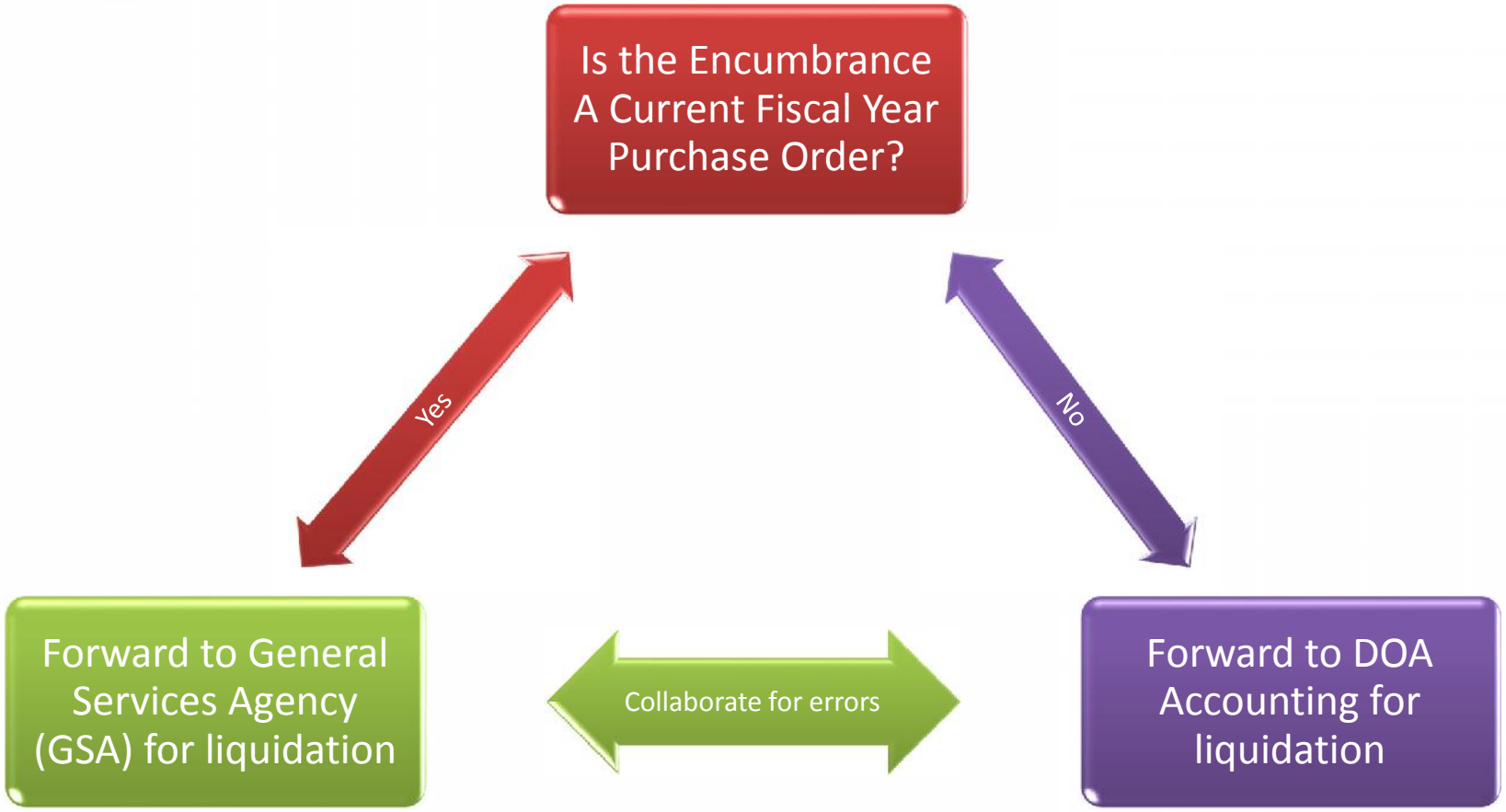
# Liquidation of Encumbrances




**NOTE: ONLY Current Year Purchase Orders go to GSA**
**All other liquidations are done by Division of Accounts**

Lourdes A. Leon Guerrero
*Governor*
Joshua F. Tenorio
*Lieutenant Governor*

**DEPARTMENT OF ADMINISTRATION**
*(DIPATTAMENTON ATMENESTRASION)*
**DIRECTOR'S OFFICE**
(Ufisinan Direktot)
Post Office Box 884 * Hagåtña, Guam 96932
TEL: (671) 475-1101/1250 * FAX: (671) 477-6788

Edward M. Birn
*Director*
Edith C. Pangelinan
*Deputy Director*

**Department of Administration Organization Circular No. 2019-009**

To: All Executive Branch Line Department and Agency Heads

From: Director, Department of Administration

Subject: **ADDENDUM to DOA Organizational Circular 2017-001** (Liquidation of Encumbrances)

***Buenas yan Håfa Adai!*** This circular is will serve as an amendment to DOA Organizational Circular #2017-001 to update and clarify the liquidation of encumbrance process.

Liquidations for **CURRENT FISCAL YEAR's Purchase Orders** *shall be submitted* to the General Services Agency (GSA) for processing. These include, but are not limited to amendments for decreases, amendments for increases, vendor number corrections, account corrections, additional accounts, and other amendments to current year purchase orders.

The following are important information related to **Current Year's Requisitions**:

1. DOA's Division of Accounts will *only* accept Liquidations for Requisitions which have been issued Purchase Order(s) of a lessor amount;
2. Requisitions that **have not** been issued Purchase Orders **must be returned** to the originating agency or department for cancellation.

Excluded from the circular are those exempted from the Guam Procurement Law; such as *Mayors Council of Guam* per §40119(c), *Guam Election Commission* per Attorney General's Opinion DOA-11-1031 and *Office of Public Accountability* per 1 GCA §1900.

Other encumbrances, such as Travel (prefix "T"), Work Requests (prefix "U" and "W"), Contracts (prefix "S" and "C") and Utilities (prefix "E" and "H"), will be processed by the DOA's Division of Accounts.

We trust that every line department and agency of the Executive Branch will continue to remain compliant with this circular to ensure proper procedures are followed.

Should you have any questions, please feel free to contact my office at 475-1101.

*Si Yu'os Ma'åse,*

Edward M. Birn
Director

# Encumbrance - Liquidation

**Form ACC-LIQ001** ***(Jul 2019)***

## *General:*

An Encumbrance is a firm procurement directive, order, requisition or other form of request, which authorizes the creation of an *obligation or commitment* without further recourse to the fund administrator for certifying availability of funds.

The encumbrance procedure restricts a portion of an allotment at the time a commitment is made against the allotment. This is done to preclude over-commitment of funds by expending departments or agencies, thus ensuring amounts will be available to cover expenditures when the goods are delivered or services rendered.

Encumbrances resulting from purchase orders, contracts and other types of encumbrance documents are potential future liabilities, which later become liabilities chargeable against an allotment at the time the billing invoices for payment are received and processed.

**More information on Contracts can be found in Articles 1 thru 13 of Chapter 5 of Title 5 of the Guam Code Annotated.**

**http://www.guamcourts.org/compileroflaws/GCA/05gca/5gc005.PDF**.

All funds governed by statutory and constitutional provisions of the Government are subject to encumbrance accounting.

### *Encumbrance Rules:*

All encumbrances of funds relating to procurement action that requires the preparation of purchase orders, inter-governmental service/work requests, contracts and travel authorizations are subject to the encumbrance process.

***Encumbrance Procedures:***

As commitments are made, entries are recorded in the accounting system to set aside funds in the amount of the forthcoming liabilities.

All amounts encumbered are recorded from various types:

- ***Requisitions or purchase orders, in the case of open purchases.***
- ***Registered Contracts in the case of contractual obligations.***
- ***Utility Service Authorizations for utility services (power and water).***
- ***Client Services (i.e. DISID and DVR clients)***
- ***Work Request in the case of interdepartmental work or service requests***
- ***Travel Authorizations in the case of off-island travel.***

Control of amounts encumbered is maintained by referencing the identification number of the source documents from which encumbrances are recorded.

The General Services Agency Division controls the numbers for central procurement purchases *(Requisitions and Purchase Orders)*; on all other documents from which encumbrances may be recorded, the Division of Accounts controls the document numbers.

Encumbrances are recorded against the appropriate allotment for each program and sub-program and are entered into the system through one of the encumbrance documents.

### *Encumbrance Liquidation:*

Upon completion of a purchase transaction, contract, travel voucher or work request, the amounts originally encumbered are transferred from the category "funds encumbered" to the category "funds expended". This process is called *liquidation of encumbrance*.

- If the transaction is complete, the entire amount of the encumbrance is liquidated.
- If the transaction is partially complete, only the applicable portion of the original encumbrance is liquidated.

Where the expenditure is different from the amount originally encumbered, the total amount expended is recorded as expenditure, while only the original amount of the encumbrance is liquidated.

---

### *Encumbrance Cancellation / Liquidation:*

In the event it becomes necessary to rescind or alter an outstanding encumbrance, the expending department or agency prepares a memorandum ***(Liquidate of Full or Partial Encumbrance form – FORM LIQ-001)*** addressed to the Department of Administration Financial Manager.

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**In the case of central procurement** purchases, the encumbrance adjustment voucher is forwarded to the General Services Agency.

**In all other cases**, the memorandum is forwarded directly to the Division of Accounts after *doing the following:*

### *Line-By-Line Instructions:*

**Line 1 – Document Number**
Indicate Encumbrance Number to cancel (Purchase Order done by GSA or Contract number).

# Encumbrance - Liquidation

**Form ACC-LIQ001** ***(Jul 2019)***

**Line 2 – Job Order Number**
Indicate the Encumbrance's Job Order Number.

**Line 3 – Amount**
Amount to cancel.

**Line 4 – Effective Date**
Date the liquidation takes effect.

**Line 5 – Vendor Name**
Indicate the vendor name.

**Line 6 – Vendor Number**
Indicate the vendor number,

**Line 7 – Remarks**
Indicate the reason for the cancellation.

**Line 8 – Prepared By**
Printed name of preparer; original signature; and, date of preparation.

**Line 9 – Approved By**
Printed name of Approving authority, original signature and date of approval.

**Line 10 – Division of Accounts USE ONLY**.

## *SPECIAL NOTES:*

***These may require additional documents and/or forms.***

**MULTIPLE** Requests for Liquidation / Deobligations (greater than 10):

- Utilize One (1) Form ACC-LIQ001;
- Attach a Summary Listing of encumbrances being liquidated / de-obligated.
- Attach required documents per encumbrance.

**FISCAL CLOSING** processing:

- Begin review and preparation by mid-August, this includes calling vendors for invoices outstanding;
- Date should be "09-30-20xx" for encumbrances of year about to close.

  **Example**: FY2019 PO's being liquidated after Oct 1, 2019, but before final FY19 closing ***must be*** dated "09-30-2019".

At some moment in operations, GSA may request – in writing – our assistance in completing adjustments to existing Purchase Orders *due to one of the following*:

1 - ***DOA Accounting does not adjust purchase orders***, unless GSA requests (in writing) our assistance. One or more of the following issue examples may apply:

   a) GSA cannot complete the adjustments;

   b) Amendment requires the use of an additional account (same Purchase Order, different account);

   c) Purchase order is locked in the GSA module, but still open in the Accounting module.

2 - The Purchase Order was ***initially encumbered by DOA Accounting***, such as:

   a) Mayor's Council Purchase Orders;

   b) Revenue & Taxation Purchase Orders;

   c) DPW Purchase Orders;

   d) Emergency-designated Purchase Orders

3 - ***Registered ("C" or "S") Professional Service Contracts*** – these are contracts which required the signatures of the Attorney General and Governor of Guam.

a) **Release of Claim** must now accompany Form ACC-LIQ001 (*Liquidate Full or Partial Encumbrance) for De-obligation / Liquidation of Encumbrances*

b) **Liquidation / Deobligation of POs** must have the Form ACC-ROC001 **and** a screenshot of the PO balance included with the request for liquidation

**IMPORTANT NOTE:** as of *May 2019*, the Division of Accounts requires *either* the completion of Form ACC-ROC001 *or* proof from the Vendor releasing the Government of Guam's Obligation for ALL liquidation / de-obligation requests. This is to ensure Prior Year Obligations are NOT created.

**POLICY NOTE**: PL#27-78 amended Title 5 Art 4 Chap 22 Div. 2 §22434 to emphasize:

a) to require the liquidation of encumbrances nine (9) months after fiscal year ended.

b) Funds (except Capital Improvement/Outlay funds) returned to their respective Fund are de-appropriated, unless written request to Legislature is given.

**DOA CIRCULARS**:
Re-emphasizes the importance of *distinguishing* the various types of encumbrances.

DOA Org Cir: #2017-001; and,
DOA Org Cir: #2019-009.

# GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS

## LIQUIDATE (DEOBLIGATE) FULL OR PARTIAL ENCUMBRANCE

**TRANSACTION CODE:** 220

**DOCUMENT NUMBER** **
(P.O., Work Request, Requisition **or** Contract No.**) 1

**ACCOUNT NUMBER:** 2

**AMOUNT TO LIQUIDATE / DEOBLIGATE:** { 3 }

**EFFECTIVE DATE**
*(Date Liquidation takes effect)* **:** 4

**VENDOR NAME:**
*(BLANK for Requisitions)* 5

**VENDOR NUMBER:**
*(BLANK for Requisitions)* 6

* **IMPORTANT:** The following **must be attached**: **1)** A copy of the document being de-obligated; **2)** a screenshot of the current balance from the FIRM400 (aka AS400); **and, 3)** Release of Claim Form ROC-001 **or** "other proof" (ex: email) **from Vendor** releasing obligation.

** **PLEASE ENSURE COMPLIANCE WITH THE INSTRUCTIONS for FORM ACC-LIQ001 (May-2019).**

JUSTIFICATION: 7

PREPARED BY:

8

| *Name & Title* | *Signature* | *Date* |
|---|---|---|

APPROVED BY:

9

| *Name & Title* | *Signature* | *Date* |
|---|---|---|

FOR DIVISION OF ACCOUNTS ONLY

| *Received By / Date* | ☐ = *Reviewed* ☐ = *Deobligated* 10 *Processed By / Date* |
|---|---|

# Release of Claims

**Form ACC-ROC001**

## *General*

*A Release of Claims is the final claim against an encumbrance that a vendor submits.*

***It releases the liability of a department or agency for the services rendered by the contractor/vendor.***

*It represents the completion of a project or other contracted service by the vendor.*

*The Release of Claim prevents the vendor from further claims of non-payment by the government. This is a vital document that must be attached to the vendor's last invoice to the department or agency.*

*The Release of Claim is required to be notarized.*

## Release of Claim

### *Line by Line Instructions*

**1 – Contract or Purchase Order Number**
*Enter the contract or purchase order number for which the claims are being released.*

**2 – CONTRACT / PURCHASE ORDER AMOUNT**
*Enter the worded total amount of the contract.*

**3 – Contract / Purchase Order Amount ($)**
*Enter the total numerical amount of the contract.*

**4 – PAID TO DATE**
*Enter the worded amount paid-to-date to the vendor.*

**5 – Paid to Date ($)**
*Enter the numerical value of the contract paid-to-date.*

**6 – AMOUNT OWED**
*Enter the worded amount of the balance owed to the vendor.*

**7 – Amount Owed ($)**
*Enter the numerical value of the contract balance owed.*

**8 – INVOICE NUMBER(S)**
*Enter the invoice number(s) which remain unpaid and outstanding .*

**9 – Day**
*Enter the numerical day of the release of claim.*

**10 – Month**
*Enter the month of the release of claim.*

**11 – Year**
*Enter the year of the release of claim.*

**12 – WITNESS (Name & Signature)**
*Printed name and signature of witness to the claim.*

**13 – (Witness) DATE**
*Date of the witness's signature.*

**14 – CONTRACTOR / VENDOR**
*The original signature of the contractor or contractor representative.*

**15 – BY**
*The printed name of the contractor releasing the claim.*

**16 – TITLE**
*The title of the contractor signing the release of claim.*

**17 – DATE**
*The date the contractor signs the release of claim.*

***CERTIFICATE section***

**18 – CERTIFYING OFFICIAL**
*The name of the certifying official should be an official notary.*

**19 – TITLE**
*The title of the certifying official.*

**20 – CONTRACTOR**
*The name of the contractor, or representative, signing the release of claim.*

**21 – TITLE**
*The title of the contractor, or representative, signing the release of claim.*

**22 – Signature**
*The original signature of the person certifying the release of claim.*

** Upon certifying, the certifying official should affix the official notary seal on the document.*

# RELEASE OF CLAIM

Department of Administration
Division of Accounts

CONTRACT / PURCHASE ORDER NUMBER: (1)

KNOW ALL MEN BY THESE PRESENTS: In consideration of the premise of the sum of

(2) CONTRACT / P.O. AMOUNT ( (3) CONTRACT / P.O. AMOUNT $ )

lawful money of the United States of America (4) PAID TO DATE ( (5) $ )

of which has already been paid and (6) AMOUNT OWED ( (7) $ )

of which comprise of the following invoices: (8) INVOICE NUMBER(S)

INVOICE NUMBER(S)

is to be paid by the Government of Guam under the above-mentioned contract, the undersigned Contractor does, and by the receipt of said sum shall, for itself, its successors and assigns, remise, release and forever discharge the Government of Guam, its officers, agents and employees of and from all liabilities, obligations and claims whatsoever in law and in equity under or arising out of said contract.

IN WITNESS WHEREOF, this release has been executed this (9) day of (10) , 20 (11) .

(12) WITNESS

(13) DATE

(14) CONTRACTOR / VENDOR

BY: (15)

TITLE: (16)

DATE: (17)

## CERTIFICATION
(For Registered Contracts Only)

I, (18) , certify that I am the (19) of the Corporation as Contractor in the foregoing release; that (20) who signed said release on behalf of the Contractor was the (21) of said Corporation; that said release was duly signed for and in behalf of said Corporation by authority of its governing body and is within the scope of its corporate powers.

(22)

**Form ACC-ROC001**
Revised 07/2017

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# APPROPRIATION BRANCH

MaryGrace.Edrosa@doa.guam.gov
671-475-1283

Tammy.Batac@doa.guam.gov
671-475-1130

## ARTICLE 1
## ACCOUNTABLE OFFICERS

**SOURCE:** This entire Article 1 was repealed and reenacted by P.L. 26-35:IV:7.

### § 14106. Types of Accountable Officers.

(a) Certifying Officer. A person who certifies that payment vouchers are correct and ready for payment. The officer does not have physical possession of the funds. A certifying officer is responsible for the existence and correctness of the facts stated in the certificate or voucher or supporting papers, the legality of the proposed payment under the appropriation or fund involved, the correctness of the computations on the certified voucher, and making good to the government of Guam the amount of any illegal, improper or incorrect payment resulting from:

(1) any false, inaccurate or misleading certification made by the officer; or

(2) any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved.

### § 14109. Liability of Accountable Officers.

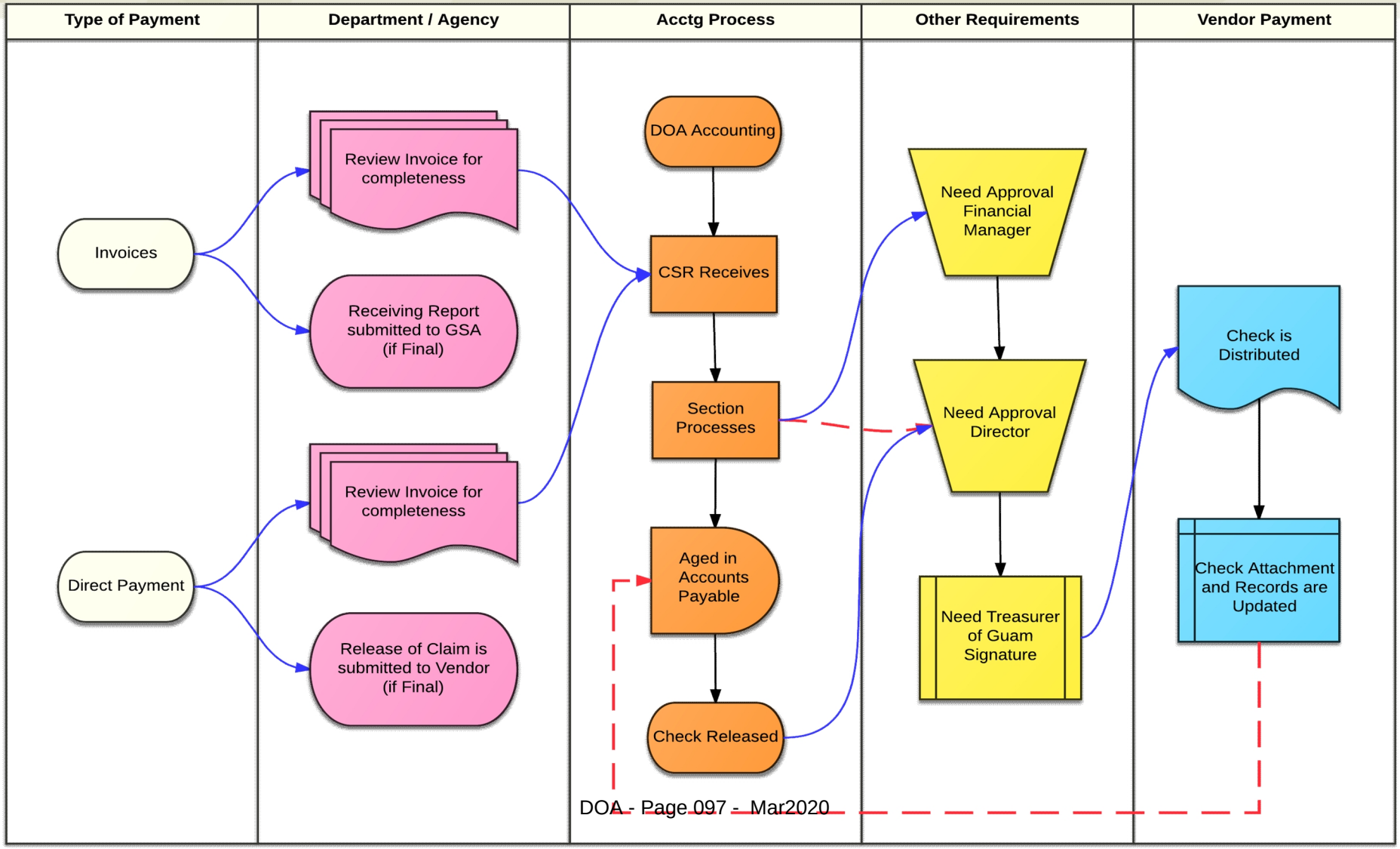
(a) Strict liability denotes that the accountable officer is an insurer of the funds.

(b) An accountable officer is automatically liable when the loss occurs.

(1) A certifying officer is not liable unless an improper payment has been made on the basis of the certified voucher. Liability arises automatically at the moment of the improper payment.

(2) The liability of a certifying officer shall be enforced in the same manner and to the same extent as provided by law with respect to the enforcement of the liability of disbursing and other accountable officers. A certifying officer shall be required to make restitution to the government of Guam for the amount of any illegal, improper or incorrect payment resulting from any false, inaccurate or misleading certificates made by the certifying officer, as well as for any payment prohibited by law or which did not represent a legal obligation under the appropriation or fund involved.(3) A disbursing officer, cashier or other officer who has physical possession or control of government funds is automatically liable when the physical loss occurs or erroneous payment is made.

# DOA Payment Process (typical flow)



# Invoice Process Flow (Encumbrances)

Vendor

Prepares Invoice

Submit to

Purchasing Agency

Reviews invoice & attaches receiving report / other required documentations

Submit to

Appropriation Branch

Reviews invoice

Post invoice in Financial System

Posting

Financial Management System

Reduces encumbrance or account balance

(Fed) Weekly Interface

(Federal) FGIA Receivable Subledger

Weekly summary of expenditures and updates receivable balance

# Invoice Processing - Encumbrances

- DOA Circular 2012-015, issued July 06, 2012
- Vendor invoices must be processed by their respective department or agency.
  - *Record date of receipt*
  - *Authorized Signatures*
- Submit to DOA Accounting in a timely manner
  - *No later than 15 days after receipt by the department or agency*

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIRECTOR'S OFFICE**
*(UFISIAN DIREKTOT)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 - Fax: (671) 477-6788

*Eddie Baza Calvo*
*Governor*
*Ray Tenorio*
*Lieutenant Governor*

*Benita A. Manglona*
*Director*
*Anthony C. Blaz*
*Deputy Director*

July 6, 2012

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2012-015 *(corrected)***

To: All Department and Line Agencies

From: Director, Department of Administration

Subject: Invoice Submission Timeline *(processing procedure)*

Hafa Adai! This circular will **take effect on Monday, July 9, 2012**. The purpose of this circular is to ensure that all departments and agencies process and submit vendor invoices to the Department of Administration (DOA) Division of Accounts in a timely manner, to ensure and improve accountability in the government.

The following is the required Standard Operating Procedure regarding Vendor Invoice Processing:

1. Vendor invoices must be processed by their respective department or agency:
   a. **Record the date of receipt of invoice by the department or agency on the invoice**;
   b. Keep a tracking record of invoices received against their corresponding encumbrances (i.e. purchase order, contract or work request, see attached *"encumbrance tracker"* sample);
   c. Ensure authorized signatures are original, clear and legible on both the invoice and receiving report.
   i. For **final invoices**, the original receiving report **must be signed and attached**.
2. Submit all invoices to the DOA's Division of Accounts within the timeline set:
   a. After completing Step 1 above, **all invoices must be transmitted to the Division of Accounts no later than 15 days after receipt by the department or agency**;

It is important that this directive must be zealously enforced and adopted into your respective department or agency's Standard Operating Procedures.

Your attention to this matter is anticipated and greatly appreciated.

Should you have questions regarding the processing of these obligations, please contact Ms. Anita Arile or Mr. Michael Cabral at 475-1240 between the hours of 8:00AM – 5:00PM, Monday through Friday.

BENITA A. MANGLONA

Attachments

# Invoice Processing - Encumbrances

- DOA Circular 2012-015, issued July 06, 2012
  - Section 1(b) – Keep a tracking record.
- Invoice Tracker
  - *Record date of invoice*
  - *Reference*
  - *Invoice Number*
  - *Amount*
  - *Cumulative (running) balance*

Page ___ of ___ PURCHASE ORDER NO.:

VENDOR:

VENDOR NO.:

ACCOUNT NO. or JOB ORDER NO.:

REQUISITION NO.:

| DATE | REFERENCE | INVOICE NO. | AMOUNT | BALANCE |
|---|---|---|---|---|
| | | *Intial Encumbrance / Balance Carried Forward:* | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

July 6, 2012

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   a. **Record the date of receipt of invoice by the department or agency on the invoice;**
   b. Keep a tracking record of invoices received against their corresponding encumbrances (i.e. purchase order, contract or work request, see attached *"encumbrance tracker"* sample);

## 1) RE: DOA CIRCULAR 2012-015, PAYMENT PROCESSING: INVOICES AGAINST ENCUMBRANCES

(Purchase Orders and Contracts)

a) Effective immediately, all invoices submitted to the Division of Account for payment processing must meet and pass the "**Three-Way Matching**".

The "Three-Way Matching" requires that the follow the crosschecking of the three documents for correctness and validity PRIOR to submission to the DOA.

The Documents for the "Three-way matching" are:

i) Copy of *Original* Purchase Order or Copy of Contract;
ii) *Final Receiving Report (Enc) or Release of Claim; and*
iii) Vendor Invoice(s)

b) ALL invoices must have the following information indicated at the top of invoice or near the invoice number:

i) **Fund Number** (first five characters of account number, i.e. "*5100A…*");
**ii) Vendor Number** (the number indicated on the Purchase Order Vendor field, i.e. "*R4835201*")

R2224 - R4835201

DEPT. OF ADM.

2014 APR 22 AM 10:0

DIV. OF ACCOUNT

# ONE STOP AUTO CARE & TIRE OUTLET

1779 ARMY DRIVE, BESIDE SHELL
HARMON SERVICE STATION
DEDEDO GU 96929
649-9133/9143

OPEN MON-FRI 8AM TO 5:30PM, SAT 8AM-5PM, SUNDAY CLOSED
THANK YOU FOR YOUR BUSINESS!
WE'RE YOUR EVERYDAY LOW PRICES ON ALL YOUR AUTO CARE AND TIRE NEEDS!



## Invoice #74238

DEPT. OF LAND MANAGEMENT- DIRECTOR'S OFFICE
P.O. BOX 2950
HAGATNA GU 96932

Day Phone : 649-5263 EX:616
Eve Phone : EDGAR/JANET/JOEY
Cell Number : EXT271 EDGAR

Vehicle : 2007 Toyota Tacoma 4.0 L 3956 CC V6
VIN : 5TEMU52N72401683
Created : 4/18/2014 10:18:33 AM
Complete : 4/21/2014 8:41:54 AM
Invoiced : 4/21/2014 8:41:54 AM
Contact : 777-2284

Tag/State : 4636 /
Color : Silver
Odometer In : 0
Odometer Out : 0

Labor/Notes

| Code/Tech* | Description | Price |
|---|---|---|
| OV2* | OIL CHANGE SERVICE -6 CYL. | $32.95 |

INCLUDES CHANGING 5 QUARTS OF OIL & OIL FILTER,LABOR, WASTE OIL DISPOSAL, 22 PT. INSPECTION.

Parts

| Qty | Code/Tech* | Description | Condition | Unit Price | Price |
|---|---|---|---|---|---|
| 1 | OV2* | PRESTONE COOLANT EXTENDED LIFE | | $16.95 | $16.95 |
| 1 | OV2* | WINDSHIELD WASHER | | $7.95 | $7.95 |

PURCHASE ORDER # P146A00857

| | | |
|---|---|---|
| Labor | | $32.95 |
| Parts | | $24.90 |
| Sublet/Misc. | | $0.00 |
| Shop Supplies | | $0.00 |
| Charges | | $0.00 |
| Sales Tax | Tax @ $7.95 * 0.0000% | $0.00 |
| | Total Due | $57.85 |

ONE STOP AUTO CARE CHARGE

| Tech | Certification # |
|---|---|
| OV2 | |

DIVISION OF ACCOUNTS
Batch No. 01 Tran Code AV
Evidence of proper authority and material
value received and corrected if needed
amounts checked and verified by
Approved by:
Data Entry by: Date
Audited by: Date

I hereby authorize the above repair work to be done along with the necessary material and hereby grant you and/or your employees permission to operate the car, truck or vehicle herein described on the streeets, highways or elsewhere for the purpose of testing and/or inspection. An express mechanic's lien is hereby acknowledged on the above car, truck, or vehicle to secure the amount of repairs hereto. I also understand that One-Stop Auto & Tire Outlet will not be responsible for any loss or damage to the above vehicle, or articles left in the vehicle in case of fire, theft, or any other incident beyond the control of One-Stop Auto & Tire Outlet.

Work Authorized by: Peter Endlee
Promised:

Delivered to:
Delivered:

# PURCHASE ORDER

GENERAL SERVICES AGENCY
DEPARTMENT OF ADMINISTRATION
GOVERNMENT OF GUAM
148 Route 1
Marine Drive
Piti, Guam 96925

**TRAN CODE** 0857

THIS PURCHASE ORDER NUMBER
**No.** P146A00857

MUST APPEAR ON ALL INVOICES PACKING SLIPS, PACKAGES, B/L, CORRESPONDENCE ETC.

| F.O.B. | * AIR FREIGHT TEL CONTACT | SHIP VIA: PREPAID-SHOW SHIPPING CHARGES AS SEPARATE ITEM ON INVOICE. | DATE | JOB ORDER NO. | OBJCL |
|---|---|---|---|---|---|
| | | | 11/13/2013 | Z900142022 | 30 Z30 |

**VENDOR**

TO:

ONE STOP AUTO REPAIR
DIV OF: REWAL ENTERPRISES, INC
P O BOX 8037
TAMUNING, GU 96931
Telephone: 671 649-9133 Fax: 671 649-9144

VENDOR R4835201

**SHIP TO**

CONSIGNEE, DESTINATION & MARKING

DEPT. OF LAND MANAGEMENT
590 SOUTH MARINE CORPS DR.
ITC BUILDING SUITE 753
TAMUNING,. GU 96913-0000

DLM DIRECTOR'S OFFICE LSRF

| AUTHORITY | ** INVITATION NO. | ** CONTRACT NO. | TIME FOR DELIVERY | EXPIRING | DISCOUNT TERMS: |
|---|---|---|---|---|---|
| 5112.3 | | | SEE BELOW | | |

| ITEM | ARTICLES OF SERVICES | QTY | UNIT | UNIT PRICE | AMOUNT | DOCUMENT NUMBER | FAC |
|---|---|---|---|---|---|---|---|
| | BLANKET PURCHASE AGREEMENT | | | | 1000.00 | Q142900016 | |

FOR AUTOMOTIVE MAINTENANCE
AND REPAIRS. TO BE DRAWN
DOWN ON AS NEEDED BASIS
COMMENCING UPON RECEIVING
PURCHASE ORDER AND EXPIRING
9/30/2014 OR UPON EXHAUSTION
OF FUNDS WHICH EVER OCCURS
FIRST.
AUTHORIZED PERSONNEL:
VIRGINIA FLORES, JANET REYES,
& JOSEPH S. CRUZ JR.

***See attach list of authorized vehicles***

NOTE: **Hourly Rate: $69.95**
THE GOVERNMENT OF GUAM WILL NOT BE RESPONSIBLE FOR 'UNAUTHORIZED' PURCHASES OR SERVICES.
Vehicle License Plate Number Must Be Shown on all delivery receipts and invoices
Note: Amounts due this Purchase Order may be off set for monies due the Government
of Guam inclusive of but not limited to taxes, fees, and returned checks plus for
other damages, penalties, and Attorney's fees, after failure to pay accordingly.
To be coordinated between the agency and vendor
THE CHIEF PROCUREMENT OFFICER WILL CONDUCT PERIODICALLY REVIEW TO DETERMINE COMPLIANCE
WITH THE GUAM PROCUREMENT LAWS.

**SPECIAL INSTRUCTION S TO VENDOR:**

B. SEND CERTIFIED ORIGINAL AND THREE (3) COPIES OF INVOICE TO DIVISION OF ACCOUNTS, DEPARTMENT OF ADMINISTRATION; GOVERNMENT OF GUAM, P.O. BOX 884, AGANA, GUAM 96910.
C. PAYMENT IN THIRTY (30) DAYS UPON RECEIPT OF MERCHANDISE IN GUAM IN GOOD CONDITION.
D. THIS ORDER SUBJECT TO CONDITIONS ON REVERSE SIDE.
E. ** THIS ORDER IS SUBJECT TO THE SPECIAL PROVISIONS, AND BID GENERAL TERMS AND CONDITIONS SPECIFIED ON THIS BID.
F. * ON ALL AIR SHIPMENTS HAVE AIR FREIGHT COMPANY CALL THIS NUMBER UPON ARRIVAL OF GOODS IN GUAM.

1000.00

TOTAL

A. DO NOT FILL THIS ORDER IF YOUR TOTAL COST EXCEEDS THIS TOTAL.

INSERT CHANGES AND RETURN THIS ORDER FOR AMENDMENT.

SIGNATURE: [signature] 11/13/..

I CERTIFY THE ABOVE ARTICLES AND/OR SERVICES HAVE/HAS BEEN RECEIVED AND/OR RENDERED AND THE SAME HAS BEEN INSPECTED AND ACCEPTED EXCEPT AS OTHERWISE NOTED HEREIN.

4/22/14 [signature]
DATE RECEIVED SIGNATURE

ADVANCE PAYMENT AUTHORIZATION
PAYMENT ENCLOSED ☐

Claudia S. Acfalle Chief Procurement Officer
NAME TITLE

Control No. RECT PY

# Direct Payment Process (allowable)

Department/Agency

Prepares Direct Payment

Submit to

Authorization and Certification

Agency obtains required signatures

Submit to

Appropriation Branch

Reviews all documents

Post payments in Financial System

Posting

Accounts Payable

Releases Payment

(Fed) Weekly Interface

(Federal) FGIA Receivable Subledger

Weekly summary of expenditures and updates receivable balance

# Direct Payment Instructions *(@ 01-07-2020)* Form ACC-DPA001

***General:***

A direct payment is any made without a previous encumbrance. **All payments against General Ledger Accounts and Revenue Accounts are direct payments**.

Payments against Appropriation Accounts that are authorized per **DOA Org. Circular 2014-002**:

1. **Long Distance Bills (itemized)**
2. **Petty Cash / Mileage Reimbursements**
3. **Payments of Periodical Subscriptions / Membership / Exam Fees**
4. **Mayor's Council payments ($500 and below)**
5. **Stipends / Uniform Allowance**
6. **Post Office Box Rent and Postage**
7. **Worker's Compensation**
8. **Childcare / Jobs / Transp / Medicaid-MIP Payments**
9. **DOC-DYA-GPD Detainees / GBHWC Patient Clinical Services**
10. **Government Claims / Court Orders / Judgments**
11. **Travel-*Training* Registration / Reimbursements**
12. **Refunds / Shipping Costs / Check Reissuances**
13. **Guam Solid Waste**
14. **Allotment Releases**

## *Line-By-Line Instructions:*

**Forms ACC-DPA001 and ACC-DPD001 *(new)***

**1 – Type of Direct Payment**
The originating department / agency requesting the Direct Payment must select the type of payment request the document represents.

**2 – Document Number and Date**
The originating department / agency requesting the Direct Payment must **enter a Control Number.** The structures of the control number are shown below:

***2a Standard Direct Payment Example:*** **D 20 0600 001**

**D Direct Payment**
**20 Fiscal Year**
**06 00 Dept. and/or Division code**
**00001 Control Number**

***2b Continuing Services Direct Payment:*** **D 20 0600 CS 001**

**D Direct Payment**
**20 Fiscal Year**
**06 00 Dept. and/or Division code**
**CS Continuing Services**
**001 Control Number**

*The Control Number will assist in tracking the Direct Payments within the DOA. This also becomes the DOA intake reference number throughout the processing cycle of the Division of Accounts.*

**Enter the Date** the direct payment is prepared.

**3 – Payee**
Enter the payee's name and complete mailing address.

**4 – Vendor Number**
Enter the Vendor Number assigned to the Payee.

- ***If needed, complete Form ACC-VNA001 and / or ACC-VNB001***

**5 – Purpose**
Enter the reason for the Direct Payment.

**6 – Tran Code**
Enter the appropriate Trans Code:

**190 Payments against Appropriations Accounts**

**192 Payments against Revenue Accounts**

**829 Payments against General Ledger Accounts.**

**7 – Account Number**
Enter the Account Number to be charged with the payment.

**8 – Amount**
Enter the amount of each invoice to be paid, line per line.

**9 – Invoice (or Payment Description) & Date**
Enter the complete invoice number to be paid, line per line.

- ***Description example: Membership (FY18)***

**10 – Total**
Enter the total amount of all invoices being paid on each Direct Payment form.

**11 – Check Appropriate Box Below**
Please check the boxes listed accordingly.

**12 – Goods/Services**
Check this box if goods/services have been received and that payment is proper as per the attached documents.

**13 – Valid Liability**
Check this box if a valid liability exist because of withholding, overpayment or deposit and that payment is proper as per the attached documents.

**14 – Prepared By**
Type or print person's name preparing Direct Payment, Original Signature and Date

**15 – Approving Official**
Enter the name of the person authorized to approve Direct Payments for the department/agency, Original Signature and Date.

**16 – Certification of Funds Available**
Enter the name of the Certifying Officer for the department/agency, Original Signature and Date.

---

***Required Attachments:***

**1. Refunds/Services Rendered**

- **Field Receipt**
- **Official Receipt and Depository Report**

2. **Stipends**
   - **Gov't of Guam Employee Leave Form** (for meetings attended between 8am-5pm; per 5 GCA §43104, work schedule)
   - **Certification (DOA Circular No. 12-90)**
   - **Board Secretary's Testament** ***(see insert)***
3. **Local Mileage**
   - **Reimbursement Request**
   - **Monthly Summary of POV Form**
   - **Daily Mileage Report**
4. **Petty Cash**
   - **Petty Cash Replenishment Report Summary**
   - **Petty Cash Count Report**
   - **Petty Cash Voucher**
   - **Receipts/Invoices**
5. **Government Claims (from the Office of the Attorney General)**
   - **Vendor Application with the recipient's name AND the Attorney General.**
6. **Other Supporting Documents**

**Board Secretary's Testament**

*If govt employee, the following must be on the direct payment:*

"I certify the correctness of the stipend(s) due to name of individual for attendance at the Board's meeting on date, which convened at time and was adjourned at time. The individual, who is a Government of Guam employee has asserted that no period of the meeting overlapped hours already compensated for."

*If non-govt employee, the following must be on the direct payment:*

"I certify the correctness of the stipend(s) due to name of individual for attendance at the Board's meeting on date, which convened at time and was adjourned at time. The individual is not a Government of Guam employee and is entitled to the compensation."

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR DIRECT PAYMENT**

1

☐ **URGENT - EXPEDITE PAYMENT** ☐ **KEY & RELEASE - A S A P**

**DOCUMENT NO.:** 2
**DATE:**

| **PAYEE:** 3 | **VENDOR NUMBER:** 4 |
|---|---|
| **PURPOSE:** 5 | |

| TRAN CODE | ACCOUNT NUMBER | AMOUNT | INVOICE NUMBER / MONTH | INVOICE DATE |
|---|---|---|---|---|
| 6 | 7 | 8 | 9 | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | 10 | | |

CHECK APPROPRIATE BOX BELOW: 11

☐ ACCOUNT NUMBER IS CORRECT
☐ JOB ORDER NUMBER IS CORRECT
☐ INSUFFICIENT FUNDS
☐ PRIOR REFERENCE IS CORRECT
☐ VENDOR NUMBER IS CORRECT
☐ OVERRIDE IS AUTHORIZED
☐ SUFFICIENT FUNDS

12 ☐ I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

13 ☐ I CERTIFY THAT A VALID LIABILITY EXIST BY REASON OF WITHHOLDING, OVERPAYMENT OR DEPOSIT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

14
PREPARED BY: _____ Signature _____ Date _____

15
APPROVING OFFICIAL: _____ Signature _____ Date _____

16
CERTIFICATION OF FUNDS AVAILABLE: _____ Signature _____ Date _____

**Form ACC-DPA001** Revised 01-2019

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR DIRECT PAYMENT**

DOCUMENT NO.: D16-2900-035
DATE: 11-Mar-16

[ ] URGENT - EXPEDITE PAYMENT [x] KEY & RELEASE - A S A P

| PAYEE: | VENDOR NUMBER: |
|---|---|
| Conchita D. Bathan<br>388 S. Marine Crops Drive, Suite 400<br>Tamuning, Guam 96929 | B0098462 |

**PURPOSE:**
Stipend for Guam Land Use Commission meetings. (02/25/16 and 3/10/16)

| TRAN CODE | ACCOUNT NUMBER | AMOUNT | INVOICES |
|---|---|---|---|
| 190 | 5222A162900GA202-290 / 2900-16-202-290 | $ 50.00 | STIPENDFEB |
| 190 | 5222A162900GA202-290 / 2900-16-202-290 | $ 50.00 | STIPENDMAR |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | I certify the correctness of the stipends due to Conchita D. Bathan. The Individual is not employed | | |
| | in the Government of Guam and is entitled to the compensation requested. | | |
| | _____, Executive Secretary. | | |
| | TOTAL: | $ 100.00 | |

RECEIVED
MAR 14 2016
DEPT OF ADM.
ACCTG
CUST SVC

CHECK APPROPRIATE BOX BELOW:

[X] ACCOUNT NUMBER IS CORRECT [X] JOB ORDER NUMBER IS CORRECT [ ] INSUFFICIENT FUNDS

[ ] PRIOR REFERENCE IS CORRECT [X] VENDOR NUMBER IS CORRECT

[ ] OVERRIDE IS AUTHORIZED [X] SUFFICIENT FUNDS

**DIVISION OF ACCOUNTS**

Batch No: 01 Tran Code 190

[X] I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

[ ] I CERTIFY THAT A VALID LIABILITY EXIST BY REASON OF WITHHOLDING, OVERPAYMENT OR DEPOSIT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

Evidence of proper authority and approval, value received and correctness of billed amounts checked and verified by _____

PREPARED BY: Ruth Sakuma, AA — Signature — 11-Mar-16 Date

Approved by: _____

APPROVING OFFICIAL: [illegible], Director — Signature — 11-Mar-16 Date

Data Entry by: [illegible]

Audited by: _____

CERTIFICATION OF FUNDS AVAILABLE: Virginia R. Flores, ADO — Signature — 11-Mar-16 Date

# GUAM LAND USE COMMISSION
# GUAM SEASHORE PROTECTION COMMISSION
## Attendance Sheet

Department of Land Management Conference Room
590 S. Marine Corps Drive, Third Floor, ITC Building, Tamuning

Date of Meeting: Thursday, February 25, 2016

Time of Meeting: 1:35pm

| | GLUC | GSPC |
|---|---|---|
| X | Regular | |
| X | Special | |
| ✓ | Quorum | |
| | Non-Quorum | |

| COMMISSION MEMBERS | SIGNATURE |
|---|---|
| 34 John Z. Arroyo, Chairman | |
| 35 Gonchita D. Bathan, Commissioner | |
| Beatrice "Tricee" P. Limtiaco, Commissioner | |
| Victor F. Cruz, Commissioner | Excused |
| 36 Tae S. Oh, Commissioner | |
| Vacant, Commissioner | |
| Vacant, Commissioner | |

| | |
|---|---|
| Michael J.B. Borja, Executive Secretary | |
| Kristan K. Finney, Legal Counsel | |
| Marvin Q. Aguilar, Chief Planner | |
| Frank Taitano, Planner IV | |
| Penmer Gulac, Planner IV | |
| Celine Cruz, Planner IV | |
| Jeffrey Baker, Planner II | |
| M. Cristina Gutierrez, WPS II | |

ADJOURNMENT: 3:00pm — 3.10.2016

GLUC Form 19 - GLUC Commission Attendance Sheet

ORIGINAL

# GUAM LAND USE COMMISSION
# GUAM SEASHORE PROTECTION COMMISSION
## Attendance Sheet

Department of Land Management Conference Room
590 S. Marine Corps Drive, Third Floor, ITC Building, Tamuning

Date of Meeting: Thurs., March 10, 2016 [Cont] Reconvened

Time of Meeting: 1:50pm

| | GLUC | | GSPC |
|---|---|---|---|
| X | Regular | | Regular |
| | Special | | Special |
| ✓ | Quorum | | Quorum |
| | Non-Quorum | | Non-Quorum |

| | COMMISSION MEMBERS | SIGNATURE |
|---|---|---|
| 34 | John Z. Arroyo, Chairman | |
| 35 | Conchita D. Bathan, Commissioner | |
| | Beatrice "Tricee" P. Limtiaco, Commissioner | |
| | Victor F. Cruz, Commissioner | |
| 36 | Tae S. Oh, Commissioner | |
| | Vacant, Commissioner | |
| | Vacant, Commissioner | |

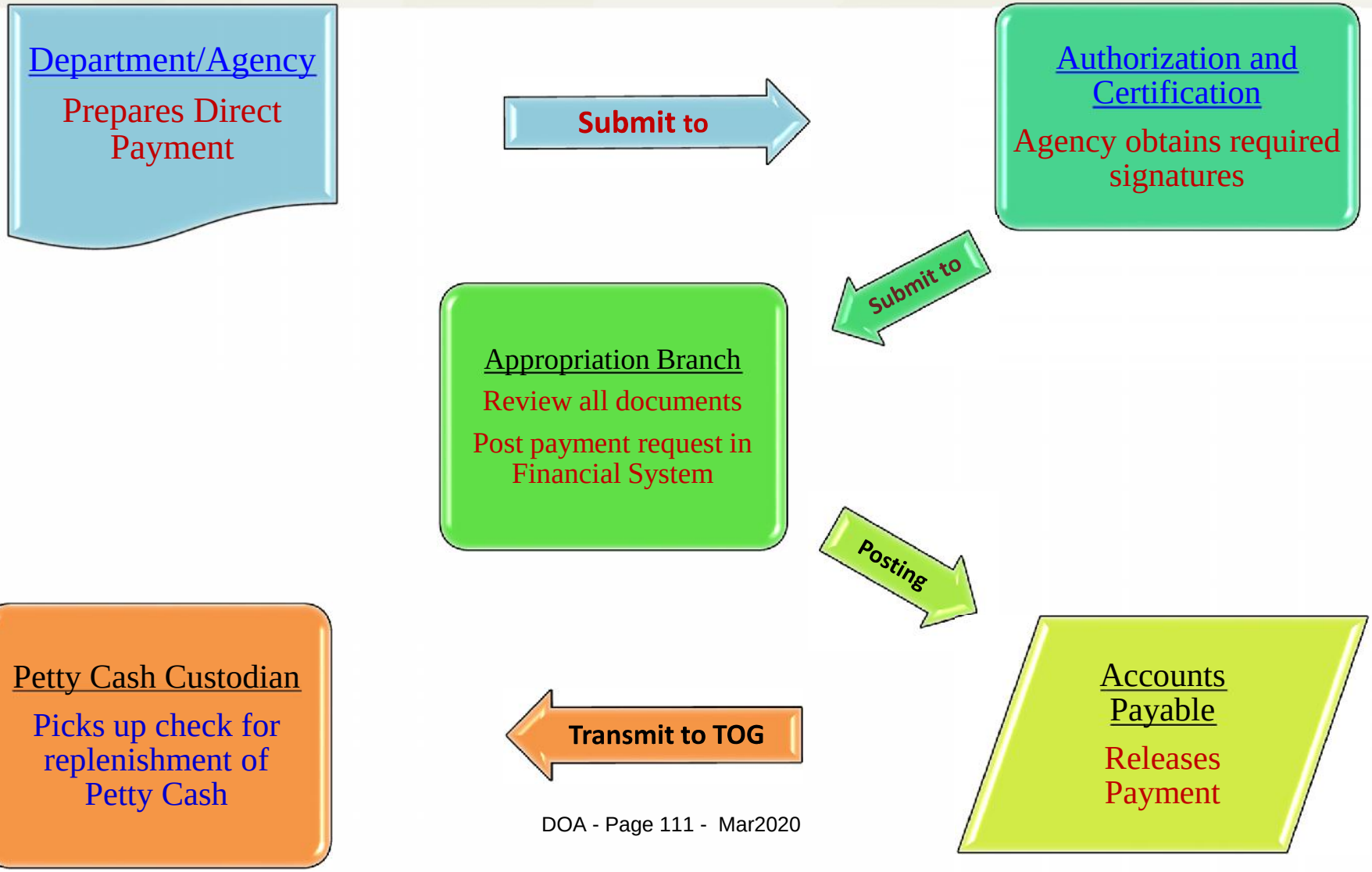
| | |
|---|---|
| Michael J.B. Borja, Executive Secretary | |
| Kristan K. Finney, Legal Counsel | ABSENT |
| Marvin Q. Aguilar, Chief Planner | |
| Frank Taitano, Planner IV | |
| Penmer Gulac, Planner IV | |
| Celine Cruz, Planner IV | |
| Jeffrey Baker, Planner II | |
| M. Cristina Gutierrez, WPS II | |

ADJOURNMENT: 8:00pm | —

GLUC Form 19 - GLUC Commission Attendance Sheet

# Petty Cash Replenishment Flow

*Accounting process*



GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

**REQUEST FOR DIRECT PAYMENT**

[X] URGENT - EXPEDITE PAYMENT  [ ] KEY & RELEASE - A S A P

DOCUMENT NO.: D152000-089
DATE: 08-May-15

| PAYEE: | VENDOR NUMBER: |
|---|---|
| JENNIFER R. ARCEO<br>149 ROBERTOS DRIVE<br>TALOFOFO, GUAM 96915 | 3A |

PURPOSE:
Petty cash replenishment.

| TRAN CODE | ACCOUNT NUMBER | AMOUNT | INVOICE NUMBER / MONTH | INVOICE DATE |
|---|---|---|---|---|
| 190 | 5100A152030EI002-230 | $ 155.00 | Jennifer R. Arceo | 01/07/15 to 04/22/15 |
| 190 | 5100A152030EI002-240 | $ 216.19 | Jennifer R. Arceo | 01/07/15 to 04/22/15 |
| | | | | |
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| | | | | |
| | | | | |
| | TOTAL: | $ 371.19 | | |

RECEIVED
MAY 08 2015
DOA
Division of Accounts

CHECK APPROPRIATE BOX BELOW:

[X] ACCOUNT NUMBER IS CORRECT  [X] JOB ORDER NUMBER IS CORRECT  [ ] INSUFFICIENT FUNDS
[ ] PRIOR REFERENCE IS CORRECT  [X] VENDOR NUMBER IS CORRECT
[X] OVERRIDE IS AUTHORIZED  [X] SUFFICIENT FUNDS

[X] I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

[ ] I CERTIFY THAT A VALID LIABILITY EXIST BY REASON OF WITHHOLDING, OVERPAYMENT OR DEPOSIT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

Jennifer R. Arceo, Administrative Assist.
PREPARED BY: _____ Signature _____ Date

Adonis J. Mendiola, Director
APPROVING OFFICIAL: _____ Signature _____ Date

Jeannette Toves, ASO
CERTIFICATION OF FUNDS AVAILABLE: _____ Signature _____ Date

DIVISION OF ACCOUNTS
Batch No. _____ Tran Code 190
Evidence of proper authority and approval, value received, correctness of billed amounts checked and verified by _____ 08-May-15
Approved by: 5/8/15
Data Entry by: J
Audited by: 5/8/15

Form ACC-DPA001 *Revised 12-2012*

# GOVERNMENT OF GUAM
## PETTY CASH REPLENISHMENT REPORT

Department of Youth Affairs
ORIGINATING DEPARTMENT

| Control No. | Amount | Control No. | Amount |
|---|---|---|---|
| PC - 15-20-014 | $ 15.00 | PC - 15-20-022 | $ 39.97 |
| PC - 15-20-015 | 49.99 | PC - 15-20-023 | 38.00 |
| PC - 15-20-016 | 49.99 | PC - 15-20-024 | 30.00 |
| PC - 15-20-017 | 30.00 | PC - 15-20-025 | 21.76 |
| PC - 15-20-018 | 30.00 | PC - | |
| PC - 15-20-019 | 50.00 | PC - | |
| PC - 15-20-020 | 6.76 | PC - | |
| PC - 15-20-021 | 9.72 | PC - | |
| | | TOTAL EXPENDITURES: | $ 371.19 |

| Division Name | Account Number | Description | Amount |
|---|---|---|---|
| VRSS | 5100A152030EI002-230 | Services | $ 155.00 |
| VRSS | 5100A152030EI002-240 | Supplies | 216.19 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL EXPENDITURE BREAKDOWN BY ACCOUNT NUMBER: ✓ | | | $ 371.19 |

| | |
|---|---|
| TOTAL OF PETTY CASH FUND: | $ 400.00 |
| *less:* TOTAL EXPENDITURES: | $ 371.19 |
| PETTY CASH ON HAND | $ 28.81 |

I hereby certify that this report presents a complete and correct accounting of the PETTY CASH FUND:

From: January 7, 2015 To: April 22, 2015

Jennifer T. Arceo, Administrative Assistant
PETTY CASH CUSTODIAN

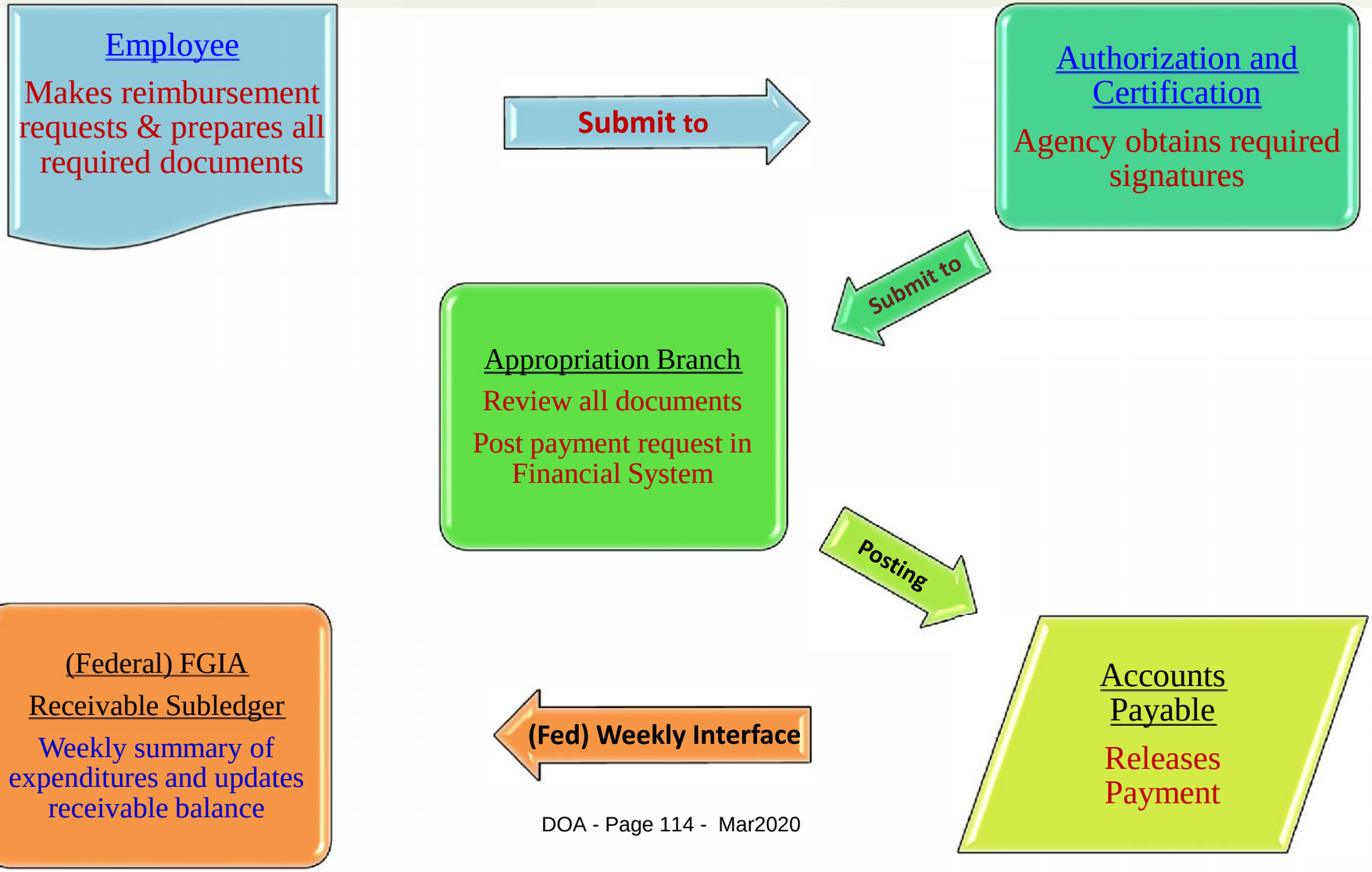
It is hereby certified that all expenditures listed are for necessary government purposes and reimbursement therefore is hereby approved:

Adonis J. Mendiola, Director
APPROVING OFFICIAL

Form ACC-PCC001
Revised 12/2014

# Local Mileage Reimbursement Flow

*Accounting process*



# Local Travel Instructions (Mileage Reimbursement)

### *General*:

Persons authorized to travel at government expense shall, in accordance with regulations and whenever such mode of transportation is authorized, or approved as more advantageous to the government, be paid in lieu of transportation not to exceed the current GSA-recommended rate per mile for the use of privately owned vehicles (POV), when engaged on official business within or outside their designated duty station. Proper authorization for use of POV must be established before reimbursement will be made.

### *Line-by-line Instructions*

Preparation of Request and Authorization for Allowance for Use of Private Vehicles on Official Business.

## *Establishment of Authorization*

### Form ACC-PVA001:

**1. First, indicate if the application is NEW or RENEWAL.**

**2.** The Authorization Request must be prepared when requesting for Local Mileage Reimbursement for use of Privately Owned Vehicle (POV).

**3.** ***Recommended by / Agency Head Approval*** Authorization Request shall be approved by employee's Supervisor, Division Head and the Department's Director.

**4.** In the ***Certification of Funds*** block, Under the "Authorized for Fiscal Year" (left side) enter the current fiscal year. under the "Charge Allotment No." section (right side), enter the current Job Order Number to utilize for payment(s).

**4a.** If funds are available, certification shall be made and original shall be controlled by the agency/department.

**5.** A **Control Number must** be assigned by the agency / department using this format:

***Example:*** **PV 11 0660 01**

PV (privately owned vehicle)

11 (Fiscal Year)

0660 (Dept or Agency Code & Division)

01 (Control Number)

NOTE: This number should be indicated in the remarks section of the *Daily Mileage Report*.

**6. Employee Certification:** employee must sign AFTER a control number has been assigned.

*Processing:* Upon request for mileage reimbursement by the employee (instruction follows), the agency will follow the normal *Reimbursable Procedure* with regards to reimbursements. Upon receipt of the request for reimbursement, the Division of Accounts will review the accuracy of Accounting Data and verify availability of funds. Return to originating department or agency for addition fund when required.

## *Maintenance of Daily Mileage Report*

### Form ACC-PVB001:

**1.** On the top right corner of this form, cite the Agency / Department Control Number authorizing the use of P.O.V. *(item #4 on Form ACC-PVA001)*

**2.** Each authorized employee shall keep a complete and accurate record of all travel performed on Daily Mileage Report of Private Vehicles used on Official Business. Reimbursable Mileage is based on the most direct route between official duty station and point of official destination and return. *(Page 2 of Form ACC-PVB001)*

**3.** Daily Mileage Report shall be completed and approved by the employee's direct Supervisor prior to submitting for reimbursement. Mileage Report shall be summarized at the end of each month and forward to the Division of Accounts. *(Page 1 of Form ACC-PVB001)*

## *Reimbursable Procedure*

### Form ACC-PVC001:

**1.** On the top right hand corner of this form cite the Agency / Department Control Number authorizing the use of P.O.V.

**2.** No later than the tenth of each month, Reimbursement Request and Monthly Summary of Private Vehicles used on official business shall be completed and submitted to the Division of Accounts for processing of reimbursement. The Division Head and Director of the submitting department must approve all reimbursement requests before further appropriate action could be taken by the Division of Accounts.

**Division of Accounts**

If funds are available, a Direct Payment Request (Form ACC-DPA001) for processing mileage reimbursement shall be completed and submitted to the Division of Accounts using transaction code 190.

*For reimbursement rates, go to:*
**www.gsa.gov/mileage**

**NOTE: per §6104 of 5 GCA 6 (Government Claims Act) and §561010.4 and §56101.5 of 10 GCA 56 (Health & Safety): *vehicles must be insured and registration kept updated*.**

# GOVERNMENT OF GUAM

REQUEST AND AUTHORIZATION FOR ALLOWANCE FOR
USE OF PRIVATE VEHICLES ON OFFICIAL BUSINESS

1

INDICATE ☐ NEW ☐ RENEWAL

| NAME | TITLE | |
|---|---|---|
| DEPARTMENT | DIVISION | SECTION |
| YEAR & MAKE OF VEHICLE | DRIVER'S LICENSE NO. | VEHICLE LICENSE NO. |

NATURE OF USE OF VEHICLE

2

REASON WHY IT WOULD NOT BE DESIRABLE TO USE GOVERNMENT VEHICLE

| TO BE USED *(Check one)* ☐ IRREGULAR ROUTE ☐ REGULAR ROUTE | IF IRREGULAR ROUTE, ESTIMATE MONTHLY MILEAGE | |
|---|---|---|
| IF REGULAR ROUTE, SPECIFY ROUTE | | TOTAL MILEAGE |
| VEHICLE COVERED BY PUBLIC LIABILITY & PROPERTY DAMAGE INSURANCE ☐ YES ☐ NO | IF SO, WHAT LIMITS - PUBLIC LIABILITY | PROPERTY DAMAGE |

NAME OF INSURANCE CO.

## RECOMMENDED BY

| EMPLOYEE SUPERVISOR | DATE | DIVISION HEAD | DATE |
|---|---|---|---|
| | | 3 | |

## EMPLOYEE CERTIFICATION

I CERTIFY THAT THE INFORMATION GIVEN ABOVE IS TRUE AND CORRECT AND I AGREE THAT THE GOVERNMENT, THROUGH ITS DESIGNATED REPRESENTATIVES, SHALL HAVE THE RIGHT TO CHECK THE SPEEDOMETER OF VEHICLE USED AT ANY TIME. I FURTHER CERTIFY THAT I WILL NOTIFY MY DEPARTMENT OR DIVISION HEAD WHEN ANY OF THE ABOVE INFORMATION BECOMES INACCURATE OR INCOMPLETE.

6

SIGNATURE _____ DATE _____

## AGENCY HEAD APPROVAL *

3

DIRECTOR _____ DATE _____

* DPW clearance not necessary.

## CERTIFICATION OF FUNDS

AUTHORIZED FOR FISCAL YEAR 4 CHARGE ALLOTMENT NO.

DEPT CONTROL NUMBER : PV - 5

4a

CERTIFYING OFFICER _____ DATE _____

**Form ACC-PVA001** Revised 07/2017

GOVERNMENT OF GUAM

DAILY MILEAGE REPORT OF PRIVATE VEHICLES

USED ON OFFICIAL BUSINESS

PV -

| NAME | DATE |
|---|---|
| DEPARTMENT | DIVISION |
| LICENSE NO. | TOTAL MILES THIS TICKET |

I hereby certify that the information contained herein is true and correct.

EMPLOYEE SIGNATURE

INSTRUCTIONS

This report is to be filled in completely at the close of each day and filed with the Chief Official. Itemized trip data is to be reported on the reverse side of this form.

REMARKS

Reviewed and Approved

SUPERVISORS SIGNATURE

**Form ACC-PVB001** *(P.1, OVER)* *Revised 07/2017*

GOVERNMENT OF GUAM

DAILY MILEAGE REPORT OF PRIVATE VEHICLES

USED ON OFFICIAL BUSINESS

PV -

NAME DATE

DEPARTMENT DIVISION

LICENSE NO. TOTAL MILES THIS TICKET

I hereby certify that the information contained herein is true and correct.

EMPLOYEE SIGNATURE

INSTRUCTIONS

This report is to be filled in completely at the close of each day and filed with the Chief Official. Itemized trip data is to be reported on the reverse side of this form.

REMARKS

Reviewed and Approved

**Form ACC-PVB001** *(P.1, OVER)* *Revised 07/2017*

GOVERNMENT OF GUAM

DAILY MILEAGE REPORT OF PRIVATE VEHICLES

USED ON OFFICIAL BUSINESS

PV -

NAME DATE

DEPARTMENT DIVISION

LICENSE NO. TOTAL MILES THIS TICKET

I hereby certify that the information contained herein is true and correct.

EMPLOYEE SIGNATURE

INSTRUCTIONS

This report is to be filled in completely at the close of each day and filed with the Chief Official. Itemized trip data is to be reported on the reverse side of this form.

REMARKS

Reviewed and Approved

**Form ACC-PVB001** *(P.1, OVER)* *Revised 07/2017*

GOVERNMENT OF GUAM

DAILY MILEAGE REPORT OF PRIVATE VEHICLES

USED ON OFFICIAL BUSINESS

PV -

NAME DATE

DEPARTMENT DIVISION

LICENSE NO. TOTAL MILES THIS TICKET

I hereby certify that the information contained herein is true and correct.

EMPLOYEE SIGNATURE

INSTRUCTIONS

This report is to be filled in completely at the close of each day and filed with the Chief Official. Itemized trip data is to be reported on the reverse side of this form.

REMARKS

Reviewed and Approved

**Form ACC-PVB001** *(P.1, OVER)* *Revised 07/2017*

| DESTINATION | | PURPOSE | SPEEDOMETER | | |
|---|---|---|---|---|---|
| FROM | TO | | START | END | MILES |
| | | | | | |
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| | | | | | |
| | | | | TOTAL | |

| DESTINATION | | PURPOSE | SPEEDOMETER | | |
|---|---|---|---|---|---|
| FROM | TO | | START | END | MILES |
| | | | | | |
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| | | | | | |
| 2 | | | | TOTAL | |

| DESTINATION | | PURPOSE | SPEEDOMETER | | |
|---|---|---|---|---|---|
| FROM | TO | | START | END | MILES |
| | | | | | |
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| | | | | TOTAL | |

| DESTINATION | | PURPOSE | SPEEDOMETER | | |
|---|---|---|---|---|---|
| FROM | TO | | START | END | MILES |
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| | | | | TOTAL | |

# GOVERNMENT OF GUAM

REIMBURSEMENT REQUEST AND MONTHLY SUMMARY
OF PRIVATE VEHICLES USED ON OFFICIAL BUSINESS

PV- 1

| REPORT FOR MONTH OF | EMPLOYEE NAME | CAR LICENSE NO. |
|---|---|---|
| DEPARTMENT | DIVISION 2 | SECTION |
| TOTAL MILES DRIVEN ON OFFICIAL BUSINESS | MILEAGE ALLOWED @ per mile = $ - | ACCOUNT NO. |

| APPROVED | | |
|---|---|---|
| | DIVISION HEAD | DATE |
| | DIRECTOR 3 | DATE |
| | CERTIFYING OFFICER | DATE |

**Form ACC-PVC001 (07/2017)**


GOVERNMENT OF GUAM

REIMBURSEMENT REQUEST AND MONTHLY SUMMARY
OF PRIVATE VEHICLES USED ON OFFICIAL BUSINESS

PV-

| REPORT FOR MONTH OF | EMPLOYEE NAME | CAR LICENSE NO. |
|---|---|---|
| DEPARTMENT | DIVISION | SECTION |
| TOTAL MILES DRIVEN ON OFFICIAL BUSINESS | MILEAGE ALLOWED @ per mile = $ - | ACCOUNT NO. |

| APPROVED | | |
|---|---|---|
| | DIVISION HEAD | DATE |
| | DIRECTOR | DATE |
| | CERTIFYING OFFICER | DATE |

**Form ACC-PVC001 (07/2017)**

GOVERNMENT OF GUAM

REIMBURSEMENT REQUEST AND MONTHLY SUMMARY
OF PRIVATE VEHICLES USED ON OFFICIAL BUSINESS

PV-

| REPORT FOR MONTH OF | EMPLOYEE NAME | CAR LICENSE NO. |
|---|---|---|
| DEPARTMENT | DIVISION | SECTION |
| TOTAL MILES DRIVEN ON OFFICIAL BUSINESS | MILEAGE ALLOWED @ per mile = $ - | ACCOUNT NO. |

| APPROVED | | |
|---|---|---|
| | DIVISION HEAD | DATE |
| | DIRECTOR | DATE |
| | CERTIFYING OFFICER | DATE |

**Form ACC-PVC001 (07/2017)**

# Journal Voucher Approval Limits

# Journal Voucher Forms *(Jul 2017)* Form ACC-JVA001

***General:***

Journal Vouchers (JVs) are used to record accounting transactions when the transactions do not fall under one of the other document or original entry. Knowledge of basic accounting is highly recommended. i.e. the normal account balance (debit or credit).

Examples of transaction recorded on JVs include, but are not limited to:

- **Expense Transfers between accounts**
- **Cancellation of checks**
- **Recording of Revenue Receivables**

When applicable, copies of supporting documentation should be attached to the JV.

***Line-by-Line Instructions:***

**Journal Voucher Number –** This line should be left blank by the Originator, the Division of Accounts assigns the number upon approval

**Line 1 – Date**
This line should be left blank by the Originator, the Division of Accounts will complete the date entered upon approval.

**Line 2 – Page**
Enter the page number and the last page number of the JV. One-page documents should be completed page 1 of 1.

**Line 3 - Department Control Number**
The originating department or agency preparing the JV must enter a control number. The structure of the control number follows:

***Example:*** **J 17 0660 001**

**J (Journal Voucher)**
**17 (Fiscal Year)**
**0660 (Dept & Division)**
**001 (Control Number)**

This Control Number will greatly assist in the tracking of your JV within the Department of Administration. This number will be used as the DOA Intake reference number throughout the processing cycle within Division of Accounts

**Line 4 – Tran Code**
Enter the proper transaction code for the account *(see following page)*.

**Line 5a – Account Number**
Enter the Complete account number (i.e. General Ledger or Revenue Account); for the Appropriation Number, include the object class. (*leave blank if not an Appropriation Number*).

**Line 5b – Account Name**
Enter the Account Name.

**Line 6 – Prior Reference**
Enter the relevant document number *(see following page)*.

**Line 7 – Vendor Number**
(MUST be included when trans code 392 and 393 are utilized) enter the vendor number assigned to the encumbrance document.

**Line 8 – Debit**
Enter the transaction amount in the appropriate column.

**Line 9 – Credit**
Enter the transaction amount in the appropriate column.

**Line 10 – Totals**
The total of debits must equal the total of credits.
The total of credit must equal the total of debits.

**Line 11 – Explanation**
Enter a concise explanation of the reason for the JV including references to other document as applicable.

**Line 12 – Preparer to Check**
Check the boxes listed accordingly; print, sign, date, and contact number.

**Line 13 – Approving Official to Check**
The Certifying Officer and/or Approving Official of the department must sign and date accordingly.

**Line 14 –FOR DOA USE ONLY**

## HELPFUL NOTES:

1. **Keep items grouped by "Prior Reference".**
2. **Keep items in pairs according to debit-credit;**
3. **Be more specific with Remarks and Explanations by leaving clear and short details,**

a. **Do not leave vague or incomplete statements such as: "Charge to proper account", "To correct erroneous account", "To reclassify expenditures".**

# Journal Voucher Forms *(Jul 2017)* Form ACC-JVA001

| Type of Adjustment | Tran Code | Prior Reference examples |
|---|---|---|
| Payroll *(i.e. Labor Cost Distribution)* | 391, 489, 490 | Labor0103 *(Fiscal year in remarks)* |
| Direct Expenditure *(i.e. payments, tenda)* | 391 | CK#0100000 |
| Expenditure Offset against | 392 | PO#P086A00001 *(complete)* |
| Encumbrance *(i.e. PO or contract)* | 393 | PO#P086A00001 *(partial)* |

## Supporting Document Required

The supporting documents include *(**but are not limited to**)* the following:

1. Labor Cost Distribution (LCD)
2. Register Reflecting Initial Transaction
3. Verification of Funds Availability
4. Training & Development Invoice
5. Purchase Order Copy
6. Supporting Document

- **Payroll:**
  - Print out of *Transaction Register* from the FIRM/400 for the Pay Period being journalized, which must be highlighted;
  - Print out of Appropriation balance of debit account from FIRM/400;
  - Labor Cost Distribution – highlight amount being journalized; the page of the employee reflected on the JV plus grand-total page are the only requirements.
- **Direct Expenditure:**
  - Print out of the expenditure being journalized from the *Transaction Register* of the FIRM/400; highlight the amount;
  - Print out of the Appropriation balance (of the debit account) from the FIRM/400.
- **Expenditure Offset against Encumbrance (Purchase Orders, Contracts or Utilities):**
  - Print out of the expenditure being journalized from the *Transaction Register* of the FIRM/400; highlight the amount;
  - Print out Encumbrance Record from FIRM/400;
  - Copy of Purchase Order and billing *(utilities are optional)*.

**<< MORE NOTES TO REMEMBER >>**

- ✓ JVs with more than one page:
  - a) Subtotal each page; and,
  - b) Grand total the last page.
- ✓ Department-assigned JV control number should be annotated at top left (indicated).
- ✓ Refer to JV sample attached. ***Please follow the account structure!***

# DEPARTMENT OF ADMINISTRATION
# DIVISION OF ACCOUNTS
## Journal Voucher

DOA J.V. No.: (1)
Date: (2)
Page:
Dept. Control No.: (3)

(4)

| TRANC ODE | ACCOUNT NO. *(Account Name)* (5a / 5b) | PRIOR REFERENCE (6) | VENDOR # (7) | DEBIT (8) | CREDIT (9) |
|---|---|---|---|---|---|
| 391 | 5100A150600GA001-111<br>*DOA Director's Office* | *LABOR0908* | | 500.00 | |
| 391 | 5100A150610SE002-111<br>*DOA Personnel Management* | *LABOR0908* | | | 500.00 |
| | | | | | |
| 393<br>392[1] | 5100A1500600GA001-230<br>*DOA Director's Office* | P156A00001 | | 50.00 | |
| 393<br>392[1] | 5100A150610SE002-230<br>*DOA Personnel Management* | P156A00002 | | | 50.00 |
| | | | | | |
| 593 | 3 298 6 06 02<br>*Drug Testing* | HR6101413935 | | 40.00 | |
| 391 | 5101B153730CE0001-271 *<br>*Army RPOM* | HR6101413935 | | | 40.00 |
| | | | | | |
| | | | | | |
| | | | **TOTAL (This Page):** | | |
| | | | **FINAL TOTAL:** | | (10) |

*** Object Class**: The use of Object Class 230 or 290 is optional (for drug test fees)

**Use this format only if journal voucher is more than one page**

**Labor Cost:** Reclassifying Labor Costs (sample)

**EXPLANATION:**

**To reclassify FY15 labor costs** (11)

---

**To offset expenditure against proper encumbrance**

---

**Payment for Pre-employment Drug Test: A.B.C.Staff Assistant DOA15-001**

**Drug Testing**: Indicate Initials, Job Title and Position Number for verification by DOA-HR

**Encumbrances**: Transfer expenditures between encumbrances
[1]362 for Complete
363 for Partial

**AGENCY USE ONLY**

**PREPARER TO CHECK:**

- ☐ TRANSACTION CODES ARE CORRECT
- ☐ ACCOUNT NUMBERS ARE CORRECT
- ☐ PRIOR REFERENCES ARE CORRECT
- ☐ VENDOR NUMBERS ARE CORRECT
- ☐ JOURNAL VOUCHER IS BALANCED

Prepared by: (12)

*NAME* *SIGNATURE*

*DATE* *CONTACT NO.*

**CERTIFYING OFFICER AND APPROVING OFFICIAL TO CHECK:**

- ☐ I CERTIFY FUNDS ARE AVAILABLE (REQUIRED FOR ALL APPROPRIATION ACCOUNTS).
- ☐ I CERTIFY ALL COSTS CHARGED ARE CONSISTENT WITH REQUIREMENT OF APPROPRIATION LAW OR FEDERAL GRANT OR AGREEMENT AND ELIGIBLE TO BE CHARGED (APPROPRIATION ACCOUNTS ONLY).
- ☐ I CERTIFY ENTRIES ARE PROPER AND AUTHORIZED BY LAW, RULE OR REGULATION.

Certified by: (13)

*SIGNATURE* *DATE*

Approved by:

*SIGNATURE* *DATE*

**DIVISION OF ACCOUNTS USE ONLY:**

Accountant / Tech. Supervisor Reviewing:

Reviewing Date:

☐ **OVERRIDE IS AUTHORIZED BY MANAGER** (14)

Manager Reviewing:

Date:

Posted By:

Date:

Batch Posted:

**Form ACC-JVA001** Revised 07/2019

# Appropriation – Issues and Concerns

## *Issues and Concerns*

- Invoices
  - Must be original or certified (with original signature) copy by vendor
  - No substitution of items listed on the Purchase Order
  - Not submitted to DOA by department / agency on time
  - Federally funded invoices submitted *after* the account's expiration date
- Purchase orders
  - Departments *Should Be Monitoring* P.O.s (and accounts) regularly;
  - ONLY authorized personnel listed on P.O. may sign the P.O. / R.R.;
  - Vehicle purchases *Should Have*:
    - Invoice; Bill of Sale; DPW Inspection Report & Vehicle registration
- Receiving Reports are barely legible (unable to be read).
- Direct Payments are strictly enforced for compliance.

# Upcoming Changes **

- OnBase® Implementation/Paperless (3 Phases)
  - Single Transactions – **Phase I**
    - E-mail to doa.invoice@doa.guam.gov
  - Utilities / Multiple Transactions (Phase II-February)
  - Contracts / DPs / CS Payments

** **Future Goal**

- Vendor invoices against POs to be submitted directly to DOA

[page intentionally blank]

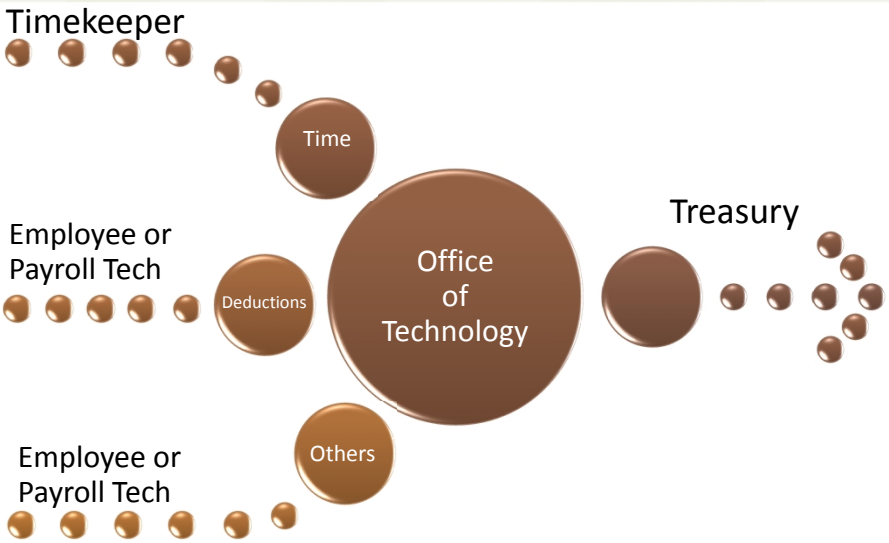
# PAYROLL

Gilbert.Galang@doa.guam.gov
671-475-1292

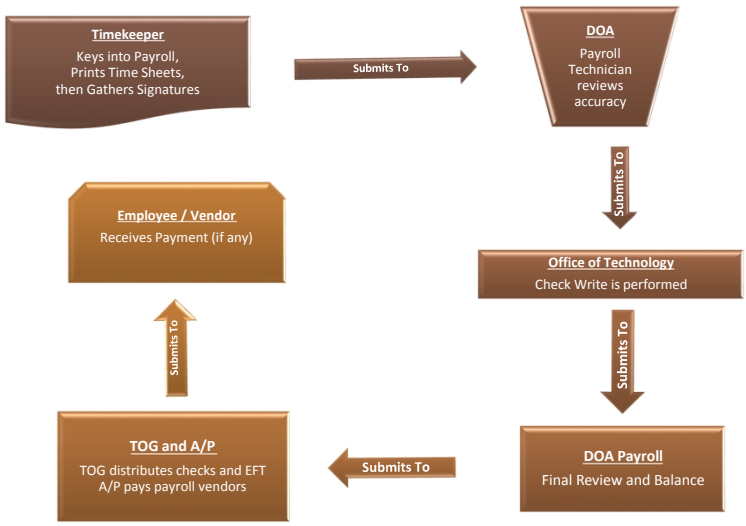
Betty.Tayama@doa.guam.gov
671-475-1198

[page intentionally blank]

# Payroll Process




# Payroll Process - Timesheets



# Payroll-related Authorizations *(Nov 2018)*

## *General:*

An additional benefit to the line departments and agencies are the voluntary deduction of certain allotments that may include one, or more, of the following:

- Life Insurance
- Health Insurance (additional)
- Auto Loans
- Bank Loans
- Other employee obligation

The deduction are paid to the authorized payroll vendors AFTER each payroll pay date regardless of which line agency the employee(s) are employed.

To be a payroll vendor, the vendor **MUST HAVE NO LESS THAN TEN (10)** employees to be payroll-deducted. Potential vendors must complete the Vendor Establishment process at the Division of Accounts – Accounts Payable Branch.

***NOTE: It is the responsibility of each employee to monitor elected payroll deductions.***

## *Payroll Deduction Authorization*

**FORM ACC-PYA001**

***Line-By-Line Instructions:***

**Line 1 – EMPLOYEE NAME**
Indicate the name of the employee requesting for payroll deduction.

**Line 2 – DATE**
Indicate the date of the request.

**Line 3 – DEPARTMENT / AGENCY**
Indicate the employee's department or agency.

**Line 4 – SOCIAL SECURITY NUMBER**
Indicate the employee's valid social security number.

**Line 5 - *Employee's Contact Numbers box***

**WORK AND EXTENSION NUMBER**

Enter the employee's work contact numbers.

**PAGER NUMBER**
Enter the employee's pager contact numbers.

**CELLULAR NUMBER**
Enter the employee's cellular contact numbers.

**HOME NUMBER**
Enter the employee's home contact numbers.

**Line 6 – DEPARTMENT NUMBER**
Indicate the employee's department and division number.

**Line 7 – ACCOUNT NUMBER**
Indicate the account number deduction is to be remitted to.

**Line 8 – TYPE OF DEDUCTION**
Check only one of the applicable boxes; if "Other" is selected, indicate the type.

**Line 9 – PAYABLE TO**
Indicate who (approved vendor) the deduction is to be paid.

**Line 10 – DEDUCTION AMOUNT**
Indicate the TOTAL amount to be deducted; this should be equal to the overall payments when the deduction is final.

**Line 11 – "Effective Pay-Period Ending" box**
Enter the start date of the payroll deduction.

**Line 12 – SIGNATURE OF AGENCY REPRESENTATIVE**
The Payroll Vendor's authorized representative must sign and date this field.

**Line 13 – EMPLOYEE'S SIGNATURE**
The employee must sign and date this field.

## *Cancellation of Payroll Deduction*

**FORM ACC-PYB001**

***Line-By-Line Instructions:***

**Line 1 – EMPLOYEE'S NAME**
Indicate the name of the employee.

**Line 2 – DATE**
Indicate the date of the request.

**Line 3 – MAILING ADDRESS**
Indicate the employee's mailing address.

**Line 4 – SOCIAL SECURITY NO.**
Indicate the employee's LAST FOUR social security number.

**Line 5 – DEPARTMENT / AGENCY**
Indicate the employee's department or agency.

**Line 6 – DEPARTMENT NO.**
Indicate the employee's department and division number.

**Line 7 – ACCOUNT NO**
Indicate the account number that deduction was remitted to.

**Line 8 – AMOUNT**
Enter the payroll deduction amount.

**Line 9 – PAY PERIOD ENDING**
Enter the effective date of payroll deduction cancellation.

**Line 10 – PAYABLE TO AGENCY**
Indicate Payroll Vendor the deduction was being paid to.

**Line 11 – VENDOR NUMBER**
Indicate the Payroll Vendor No.

**Line 12 – EMPLOYEE'S SIGNATURE**
The employee must sign and date this field.

## *Leave Application Form*

**FORM ACC-PYC001**

# Payroll-related Authorizations *(Nov 2018)*

***Line-By-Line Instructions:***

**Box 1 – *Employee's Personal Information***

**EMPLOYEE'S FULL NAME**

**SOCIAL SECURITY NO.**

**DATE OF REQUEST**
Indicate the date of Application.

**TYPE OF LEAVE REQUESTED**
Indicate the Type of Leave being requested.

- **Annual Leave –** ensure there is sufficient leave available.
- **Sick –** ensure there is sufficient leave available. For sick leave three (3) or more days, must attach a doctor's certification.
- **Leave Without Pay –** select if there is insufficient leave available.
- **Comp-Time Off** – must be pre-approved by agency head.
- **Training –** select the applicable type of training:
  - **Local** (on island training)
  - **Off-Island**
- **Other –** Indicate type of leave and attach applicable authority

**Box 2 – *Leave Period***

**FROM**
Indicate the Hour, Month, Day and Year the employee's leave begins.

**TO**
Indicate the Hour, Month, Day and Year the employee's leave ends.

**TOTAL HOURS REQUESTED**
Indicate the total cumulative hours to be charged.

**Box 3 – *Application for Prepayment of Vacation Leave***

This section for prepayment of advanced leave if sufficient and approved by agency head.

**FROM**
Indicate the Hour, Month, Day and Year the employee's leave begins.

**TO**
Indicate the Hour, Month, Day and Year the employee's leave ends.

**TOTAL HOURS REQUESTED**
Indicate the total cumulative hours to be charged.

**Box 4 – *Sick Leave Certification***
This section is to be completed by the attending Licensed Physician and/or Health Professional ONLY.

**FROM**
Indicate the Hour, Month, Day and Year the employee's leave begins.

**TO**
Indicate the Hour, Month, Day and Year the employee's leave ends.

**TOTAL NO. OF DAYS**
Indicate the total number of days under health care.

**Box 5 – *Signature areas***
The following signatures are required prior to submission to payroll for processing.

- **SIGNATURE OF EMPLOYEE**.
- **Signature of Immediate Supervisor**.
- **Signature of Authorized Official or Appointing Authority**.

---

## *Authorization for Automatic (Direct) Deposit*

**FORM ACC-PYD001**

***Line-By-Line Instructions:***

**Line 1 – EMPLOYEE'S NAME**
Indicate the name of the employee.

**Line 2 – SOCIAL SECURITY NO.**
Indicate the employee's social security number.

**Line 3 – MAILING ADDRESS**
Indicate the employee's mailing address.

**Line 4 – DEPARTMENT / AGENCY**
Indicate the employee's department or agency.

**Line 5 – EMPLOYEE'S CONTACT NUMBERS**
Indicate the contact numbers of the employee.

**Line 6 – DEPARTMENT NO.**
Indicate the employee's department and division number.

**Line 7 – Type of Submission**

- **New Account –** Check if this is the FIRST submission.
- **Change Account –** Check and indicate updates and/or changes to existing authorization.
- **Cancel Account –** Check to cancel an existing authorization.

**Line 8 – DIRECT DEPOSIT INFORMATION**

a) Check Type of Deposit: Checking or Savings;
b) Depository Name (Bank Name);
c) ABA Routing Number; and
d) Account Number;
e) Net Pay is automatically calculated after all deductions are completed.

**Line 9 – PAY PERIOD ENDING**
Enter the effective date of payroll deduction cancellation.

**Line 10 – EMPLOYEE SIGNATURE and DATE**
Employee must sign and date the form.

**Line 11 – PAYROLL USE**
Section for use by Payroll Branch.

**GOVERNMENT OF GUAM**
(GUBETNOMENTON GUAHAN)
**DEPARTMENT OF ADMINISTRATION**
(DIPATTAMENTON ATMENESTRASION)
**PAYROLL SECTION**
(SEKSION SUETO)
Post Office Box 884; Hagåtña, Guam 96932
Tel: (671) 475-1195/1268 ~ Fax: (671) 472-9794

# PAYROLL DEDUCTION AUTHORIZATION

| EMPLOYEE NAME | DATE |
|---|---|
| | |
| **DEPARTMENT / AGENCY NAME:** | **SOCIAL SECURITY NUMBER** |
| | |

| EMPLOYEE'S CONTACT NUMBERS | DEPT. NO. |
|---|---|
| **WORK:** **Ext. No.** **Pager:** **Cellular:** **HOME:** | |

| FREQUENCY CODE: | ACCOUNT NO. |
|---|---|
| 3 **EVERY PAY PERIOD** | _____ |

| TYPE OF DEDUCTION | |
|---|---|
| | ☐ **LIFE** ☐ **HEALTH** ☐ **AUTO** ☐ **BANK** [Type: ☐-Savings ☐-Checking ☐-Loan] |
| | ☐ **OTHER**: *(Please Specify)*:_____ |

**I hereby authorize the Department of Administration / PAYROLL BRANCH, to withhold from my bi-weekly wages the amount and effective pay-period ending to the following Company / Agency unless otherwise advised.**

***Payable to:***

***Deduction Amount*** **$**_____ ***Effective Pay-period Ending:***_____

**TERMS and CONDITIONS:**

In consideration for participating in the Department of Administration / PAYROLL BRANCH's "Payroll Deduction Authorization" form, by signing below, I hereby ***WAIVE and DISCHARGE,*** the Dept. of Administration, their officers, or employees from any and all liability, claims, demands, actions, and causes of action whatsoever arising out of or related to any loss, damage, or injury, including death, that may be sustained by me, or to any property belonging to me, while participating in this voluntary deduction activity; I further acknowledge that I am solely responsible to ensure that while in participation, my personal accounts are current at a minimum of sixty (60) days or more.

**IN ADDITION TO THE PAYROLL DEDUCTION AUTHORIZATION, BY VIRTUE OF OUR SIGNATURES (EMPLOYEE, RETIREE, SURVIVOR, AND AGENCY REPRESENTATIVE) WE HEREBY DECLARE THAT THE DEDUCTION TRANSACTED HEREIN IS NOT FOR ANY FORM OF LIFE INSURANCE.**

_____ _____

**SIGNATURE OF AGENCY REPRESENTATIVE** **EMPLOYEE's SIGNATURE**

_____ _____

**DATE** **DATE**

**NOTE: One (1) Original and a copy are needed to process your payroll deduction.**

**PAYROLL AUTHORIZATION FORM ACC-PYA001 07/2019**

**GOVERNMENT OF GUAM**
(GUBETNOMENTON GUAHAN)
**DEPARTMENT OF ADMINISTRATION**
(DIPATTAMENTON ATMENESTRASION)
**PAYROLL SECTION**
(SEKSION SUETO)
Post Office Box 884; Hagåtña, Guam 96932
Tel: (671) 475-1195/1268 ~ Fax: (671) 472-9794

# CANCELLATION OF DEDUCTION AUTHORIZATION

| EMPLOYEE'S NAME | DATE |
|---|---|
| LAST, FIRST, MI | |
| **MAILING ADDRESS** | **SOCIAL SECURITY NUMBER** |
| | |

| DEPARTMENT OR AGENCY NAME | DEPT. NO. |
|---|---|
| | |

| ACCOUNT NUMBER: | AMOUNT: | PAY PERIOD ENDING: |
|---|---|---|
| | | |

| PAYABLE TO INSTITUTION OR AGENCY: | VENDOR NUMBER: |
|---|---|
| | |

**I HEREBY AUTHORIZE THE DEPARTMENT OF ADMINISTRATION, PAYROLL ACCOUNTING & SERVICES BRANCH TO CANCEL MY PAYROLL DEDUCTION.**

_____
**EMPLOYEE's SIGNATURE**

_____
**DATE**

**NOTE:** One **(1) Original and a copy is needed to cancel payroll deduction.**

**PAYROLL CANCELLATION FORM ACC-PYB001 07/2019**

GOVERNMENT OF GUAM

# LEAVE APPLICATION FORM

| **NAME** (First, Middle, Last) | **EMPLOYEE ID NUMBER:** | **DATE OF REQUEST:** |
|---|---|---|
| | | |

**TYPE OF LEAVE REQUESTED**

[ ] ANNUAL [ ] SICK [ ] LEAVE W/O PAY [ ] COMP-TIME OFF [ ] TRAINING ( LOCAL / OFF-ISLAND ) [ ] OTHER

## LEAVE PERIOD

| **FROM** (Hour, Month, Day, Year) | **TO:** (Hour, Month, Day, Year) | **TOTAL HOURS REQUESTED:** |
|---|---|---|
| | | |

**ADDRESS WHILE ON LEAVE:**

## 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 lea

| **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:**

| ( ) APPROVED ( ) DISAPPROVED | ( ) APPROVED ( ) DISAPPROVED |
|---|---|
| SIGNATURE OF IMMEDIATE SUPERVISOR | SIGNATURE OF AUTHORIZED OFFICIAL OR APPOINTING AUTHORITY |

**Form ACC-PYC001**
Revised 05/2019

**GOVERNMENT OF GUAM**
(GUBETNOMENTON GUAHAN)
**DEPARTMENT OF ADMINISTRATION**
(DIPATTAMENTON ATMENESTRASION)
**PAYROLL SECTION**
(SEKSION SUETO)
Post Office Box 884; Hagåtña, Guam 96932
Tel: (671) 475-1195/1268 ~ Fax: (671) 472-9794

# AUTHORIZATION AGREEMENT FOR AUTOMATIC (DIRECT) DEPOSIT

| EMPLOYEE'S NAME | SOCIAL SECURITY NUMBER |
|---|---|
| LAST, FIRST, MI | |
| **MAILING ADDRESS** | **DEPT / AGENCY** |
| PO / ST NAME, CITY, STATE, ZIP | |
| **EMPLOYEE'S CONTACT NUMBERS** | **DEPT. NO.** |
| **WORK:** **HOME:** | |

**PLEASE CHECK ONE BOX ONLY:**

☐ **NEW ACCOUNT** ☐ **CHANGE ACCOUNT** ☐ **CANCEL ACCOUNT**

| PAYROLL DIRECT DEPOSIT INFORMATION - ACTIVATION | | | | |
|---|---|---|---|---|
| **Depository Type** | **Depository Bank Name** | **ABA Routing No.** | **Account #** | **Amount** |
| ☒ Checking<br>☐ Savings | SAMPLE BANK | Always 9 digits<br>:\| 123456789 \|: | 000386XXX | Net Pay Amount |
| ☐ Checking<br>☐ Savings | | | | Net Pay Amount |

**The ROUTING NUMBER can be obtained from your financial institution and in most cases it's printed on your check. Incorrect routing number may delay your funds being available to you on the check date.**

**I hereby authorize the Department of Administration, Payroll Section, to TRANSACT the above effective pay period ending:**

| FOR PAYROLL SECTION USE ONLY | |
|---|---|
| RECEIVED BY: | |
| DATE RECEIVED: | |
| PROCESSED BY: | |
| DATE PROCESSED: | |

**EMPLOYEE Signature / Date**

# Special Payment Requests – Payroll *(Nov-2018)* Form ACC-PYE001

## *General:*

It will be standing policy for the Department of Administration to process and pay Special Payments for employees in dire need and only for the amount due and payable.

In processing Special Payments all legal deductions shall be withheld such as income taxes, retirement, social security, etc.

Special Payment requests must be submitted for approval by the Director of Administration. The request for special payment must be submitted together with justification necessitating the urgency of immediate processing.

No Special Payment may be processed through verbal instruction; however, it must not be taken as an official order. Assurance of written Special Payment Justification must be obtained to back-up verbal instruction immediately after special payment checks have been issued.

***Special Payments constitute an exception to normal payroll procedures***. Therefore**, to ensure that all special payment requests are warranted, approval must first be obtained from the Director of Administration.**

Special Payments consist of those payroll checks which are prepare manually, supported by Time and Labor Distribution Sheets (or other previously approved supporting documents, i.e. Executive Order) signed and approved by Timekeeper, Supervisor and Certifying Officer.

Situations which require the manual preparation of payroll checks are:

- Advance salaries;
- Prepayments of annual leave;
- Clerical errors; and,
- Emergencies due to medical matters or death.

## *Special Payment Request Form*

**Line-By-Line Instructions:**

**Line 1 – EMPLOYEE TITLE**

Indicate the title of the employee requesting for payroll deduction.

**Line 2 – DATE**

Indicate the date of the request.

**Line 3 – EMPLOYEE NAME**

Indicate the name of the employee requesting for payroll deduction.

**Line 4 – SOCIAL SECURITY NUMBER (Last 4 digits ONLY)**

Indicate the **LAST FOUR (4) DIGITS of the** employee's valid social security number.

**Line 5 – DEPARTMENT / AGENCY**

Indicate the employee's department or agency.

**Line 6 – PAY CODE (Department and Division Number)**

Indicate the employee's department and division number.

**Line 7 – PAYROLL NUMBER**

Indicate the employee's official payroll number. Typically found on check stub, employee identification and evaluation form.

**Line 8 – REQUESTS SPECIAL PAYMENT FOR THE FOLLOWING REASONS:**

Indicate the reason for the special payment. The reason must be one or more of the approved situations.

**Line 9 – SUPERVISOR's SIGNATURE**

The employee's supervisor must sign and date this field.

**Line 10 – EMPLOYEE'S SIGNATURE**

The employee must sign and date this field.

**Line 11 – CHIEF PAYROLL OFFICER**

The DOA Chief Payroll Officer must Review the Request prior to final approval by the DOA Director.

**Line 12 – DOA DIRECTOR'S APPROVAL OR DISAPPROVAL**

The employee must sign and date this field.

**Line 13 – DOA DIRECTOR'S SIGNATURE**

The employee must sign and date this field.

**NOTES:**

- **Approved Special Payment request forms must have attached:**
  - **Certified Timesheet and**
  - **Approved Leave forms;**

***Demand runs are scheduled payroll runs other than the bi-weekly regular payroll process.***

Generally, payroll demand runs are triggered when there is a need to process payments such as previous overtime work performed, retroactive salary increment and pay adjustment are also examples of payments that are processed thru a demand run.

Occasionally, demand runs are triggered when there is an ***exceptional occurrence of pay such as merit bonus award, special achievement award, Doc Sanchez award etc.*** that requires a separate payroll process since it does not involve work hours but a specific amount as identified by their respective Notification of Personnel Actions.

DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION
DIVISION OF ACCOUNTS
*(Dibision Kuenta)*
PAYROLL BRANCH
*(Seksion Sueto)*
Telephone (*Telifon*): (671) 475-1195 ô Fax (*Faks*): (671) 472-9794

# PAYROLL SPECIAL PAYMENT REQUEST

Date: _____

To: **CHIEF PAYROLL OFFICER**

Subject: Special Payment Request

I, _____ _____

**Employee's Name:** **Employee ID Number:**

_____ _____ _____

**Department or Agency:** **Pay Code:** **Payroll Number:**

Requests Special Payment for the following reasons:

_____ _____

SUPERVISOR'S SIGNATURE EMPLOYEE'S SIGNATURE

## FOR DOA USE ONLY

From: Director of Administration

To: Payroll Branch

☐ Approved ☐ Disapproved

_____

DIRECTOR'S SIGNATURE

Chief Payroll Officer _____ Request Number _____

## *General:*

It will be standing policy for the Department of Administration to ensure proper recording of every line agency employee work time into the Payroll System. Furthermore, it is imperative that the employee's personal information is kept confidential at all times.

The Fair Labor Standards Act and other Labor laws govern the payroll record-keeping of an employee's personal identification and information. Any release without explicit approval of an employee's information may be prosecuted under Federal and Guam laws.

***Payroll reserves the right to approve or disapprove PayTK Timekeeping Access Requests.***

**To ensure that all timekeeper access requests are warranted, approval must first be obtained from the Chief Payroll Officer.**

Additional consideration will be on a case-by-case basis and may be based on one or more of the following:

- Number of employees in the department / agency;
- Number of divisions in the department / agency; and/or,
- Urgency with justification.

## *"PayTK" Timekeeping Access Authorization Request Form*

**Line-By-Line Instructions:**

### Line 1 – DATE

Indicate the date of the request.

### Line 2 – CHECK ONE USER

Select the User Access category.

- New User, or
- Delete (old) User

### Line 3 – CHECK ONE ROLE

Select the applicable User Role.

- Primary Timekeeper, or
- Alternate Timekeeper

### Line 4 – DEPARTMENT / DIVISION NUMBER(s)

Indicate the Department and Division(s) to be accessed.

### Line 5 – EMPLOYEE NAME

Indicate the employee's full name.

### Line 6 – CONTACT NUMBER

Indicate the employee's contact number(s).

### Line 7 – EMAIL ADDRESS

Indicate the employee's official email address.

### Line 8 – EMPLOYEE'S SIGNATURE

The employee must sign and date this field.

### Line 9 – REQUESTING AGENCY / DEPARTMENT HEAD NAME AND SIGNTURE

The Employee's Department / Agency Head Name and Signature is required.

### Line 10 – DOA USE ONLY

Reserved for DOA Use Only.

**NOTES:**

- **Maximum number of Timekeepers is One Each – Primary and Alternate**

DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION
DIVISION OF ACCOUNTS
*(Dibision Kuenta)*
PAYROLL BRANCH
*(Seksion Sueto)*
Telephone (*Telifon*): (671) 475-1195 • Fax (*Faks*): (671) 472-9794

# PAYROLL "PAYTK" TIMEKEEPING ACCESS AUTHORIZATION

Date: _____

To: **CHIEF PAYROLL OFFICER**

Subject: Request for Payroll/Timekeeper Menu Authorization.

*Check One User:* ☐ New User ☐ Delete (old) User

*Check One Role:* ☐ Primary Timekeeper ☐ Alternate Timekeeper

Dept. / Div. No(s): _____

Employee Name: _____
Last First M.I.

Contact Number(s): _____ Email Address: _____

## User Agreement and Acceptance:

**User will be granted access to the PAYTK Payroll Menu Screen. Its sole purpose is for browsing payroll data and entering employee payroll work time information only. User ID and password must be protected at all times. Sharing and/or tampering of user id and password to any unauthorized personnel is strictly prohibited. Violation may result in prosecution under Federal or Guam Law.**

_____
Employee Signature

_____
Requesting Department/Agency Head Name and Signature

| DOA USE ONLY | |
|---|---|
| ☐ Approved ☐ Disapproved | |
| Chief Payroll Officer, Department of Administration | Director, Department of Administration |

(b) Rollover of Employer's Contributions. Amounts transferred from the Employer's Contribution Reserve to fund transfer incentive benefits in accordance with Subsection (b) of § 8164 of this Chapter shall be deposited in a Transfer Incentive Reserve established for the benefit of the member under a trust agreement. The Transfer Incentive Reserve shall be segregated from employer contributions, and an individual account shall be maintained for each member and include subsequent interest, dividends, and/or any other accumulations credited or debited on behalf of the member, and shall be fully vested, subject to the timing of distribution limitations set forth in the Defined Contribution Retirement System Plan and Trust Agreement.

**SOURCE:** Added by P.L. 25-019:8. Repealed/reenacted by P.L. 25-157:7.

**§ 8209.2. Employees on Active Duty.**

The government shall pay the employer's and member's Government of Guam Defined Contribution Retirement System contributions, group health insurance premiums, and group life insurance premiums for all officers and other employees of the government of Guam who are on leave without pay and on active duty with the Guam National Guard or the reserve components of any of the Armed Services of the United States. All agencies and departments of the government of Guam shall fund, from their respective annual budgets, the contributions for retirement, health insurance, and life insurance authorized by this Section. The provisions of this Section shall be effective October 1, 2004.

**SOURCE:** Added by P.L. 27-106:VI:39.

**§ 8210. Termination of Membership. Vesting Schedule.**

(a) A member's interest in the following shall be fully and immediately vested and nonforfeitable:

(1) members' contributions, pursuant to § 8208;

(2) rollover of member's contributions pursuant to Subsection (a) of § 8209.1, including amounts rolled over from other qualified retirement plans; and

(3) rollover of employer's contributions held in the Transfer Incentive Reserve pursuant to Subsection (b) of § 8209.1.

(b) A member's interest in the balance of that member's Employer Contribution Account described in § 8209 shall be fully and immediately



COL120106

executed no later than June 15, 2011.""

## § 8137.1. Annual Cost of Living Allowance. [Repealed]

**SOURCE:** Added by P.L. 19-019:57 (Aug. 22, 1988). Repealed by P.L. 23-045:IV:7 (Oct. 18, 1995).

## § 8137.2. Employees on Active Duty.

The government shall pay the employer's and employee's shares for Retirement Fund contributions, group health insurance premiums, and group life insurance premiums for all officers and other employees of the government of Guam who are on leave without pay and on active duty with the Guam National Guard or the reserve components of any of the Armed Services of the United States. All agencies and departments of the government of Guam shall fund, from their respective annual budgets, the contributions for retirement, health insurance, and life insurance authorized by this section. The provisions of this section shall be retroactive to August 2, 1990.

**SOURCE:** Added by P.L. 21-1:10.

## § 8137.3. Prohibition on Double Computation of Cost of Living Adjustments for Retirees.

Notwithstanding any other provision of law enacted prior to or subsequent to this Section, cost of living adjustments for members who retire after September 30, 1995 shall be computed by the Government of Guam Retirement Fund and retirement benefit supplements which may be given above the basic annuity shall not include sums which have already been included in the salaries upon which the basic annuity is calculated. The COLA payments contained in various General Appropriation Acts and previously applied to employees salaries and again, in a double computation, applied as retirees' cost of living adjustments, known as the One Thousand Two Hundred Dollar ($1,200), One Thousand Five Hundred Dollar ($1,500), Seven Hundred Dollar ($700), and Eight Hundred Thirty-Eight Dollar ($838) annuity benefits, shall not be applied to cost of living adjustments for retirees.

**SOURCE:** Added by P.L. 23-45:IV:6 (10/18/95).

## § 8137.4. Increment(s) to be Included in Calculating Retirement Annuity.

Any government of Guam Employee who elects to apply for retirement shall be authorized to add in the increment(s) which such employee would



COL03142012

# Payroll – Military Deployment Leave

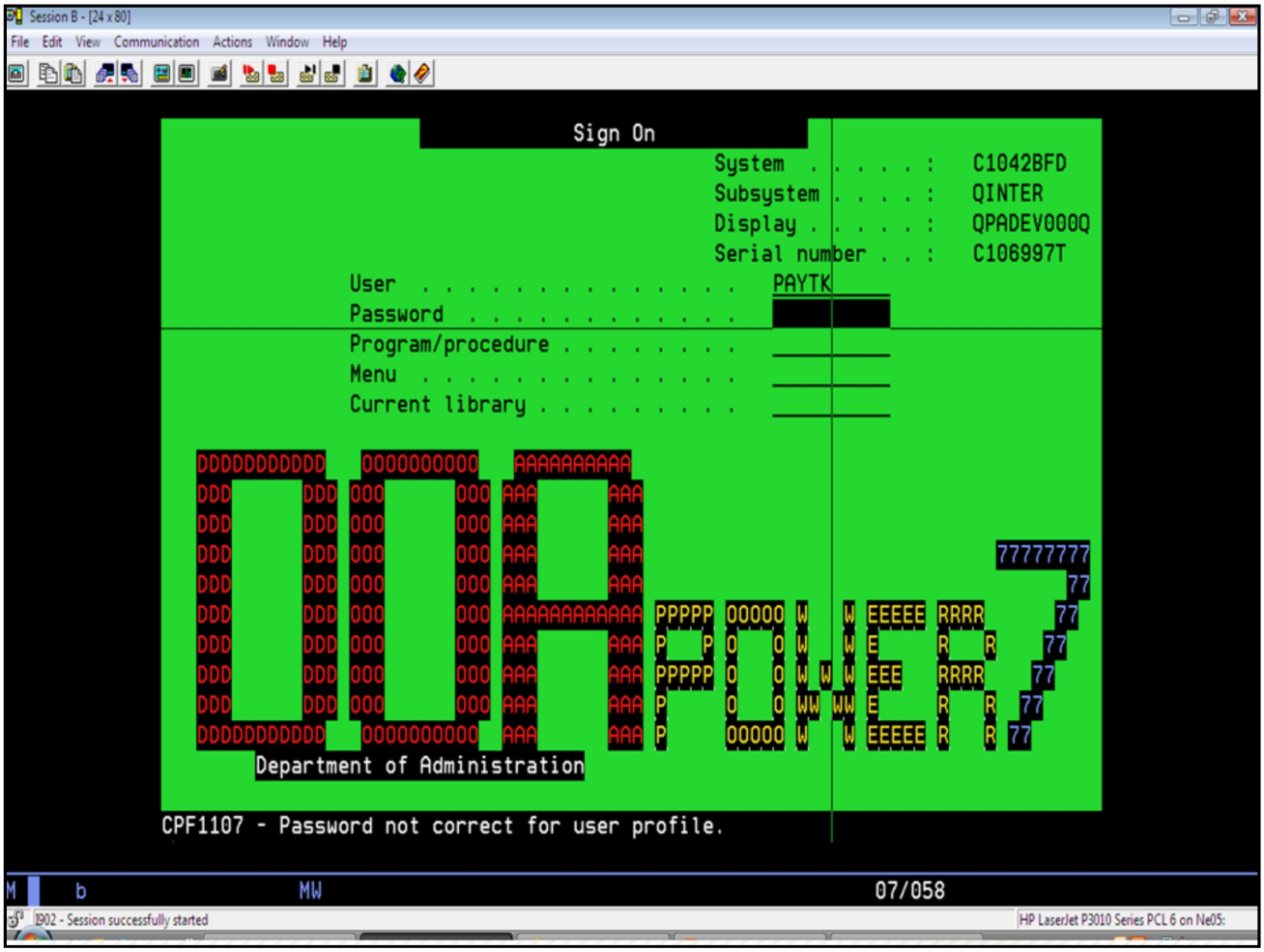
*Policy Reinforcement*

- **PL 21-01** [DB Employees]
- **PL 27-106** [DC Employees]
- Agencies must remit Employee / Employer Contribution for Health / Dental Insurance, Group Life Insurance, Retirement, DC Life Insurance through out the course of the Employee's Military Deployment Period.
- A Direct Payment Request form must be submitted for EACH Employee and Employer's share per pay period no later than 3 working days after the payroll period cycle ends.
- The Employees' Military Orders must be attached to the direct payment.
- Employer Obligation still remains for the following:
- All types of retirement plans
- Death & Disability for the DC Plan Employees Contribution is only for 60 days
- Per U.S.E.R.R.A.

# Payroll Branch – Summary

*Issues and Concerns*

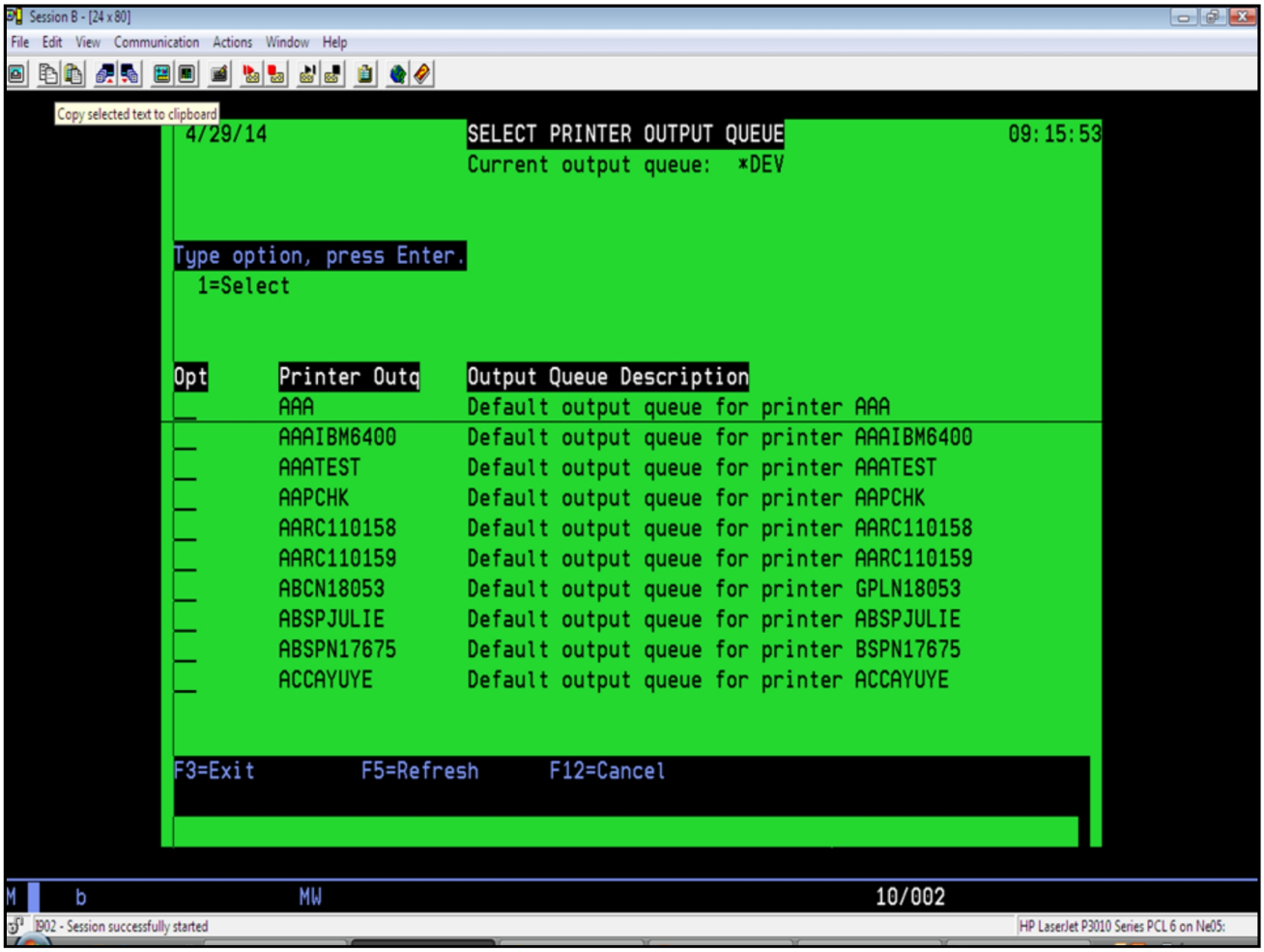
- Payroll deduction have a limit of 5 deductions per employee.
- On the Net Pay deposit – be sure to have the correct account number and to indicate the type CHECKING or SAVINGS.
- Leave Forms must be signed by the employee.
- Special Payment Request must be submitted ahead of time to allow for appointing authority approval.
- Direct Payments for **MLWOP** on Employee retirement contributions must be submitted during the payroll week affected to avoid interest & penalties from GGRF.
- Death & Disability Life Insurance for **MLWOP** payment is allowed only for 6 pay periods.



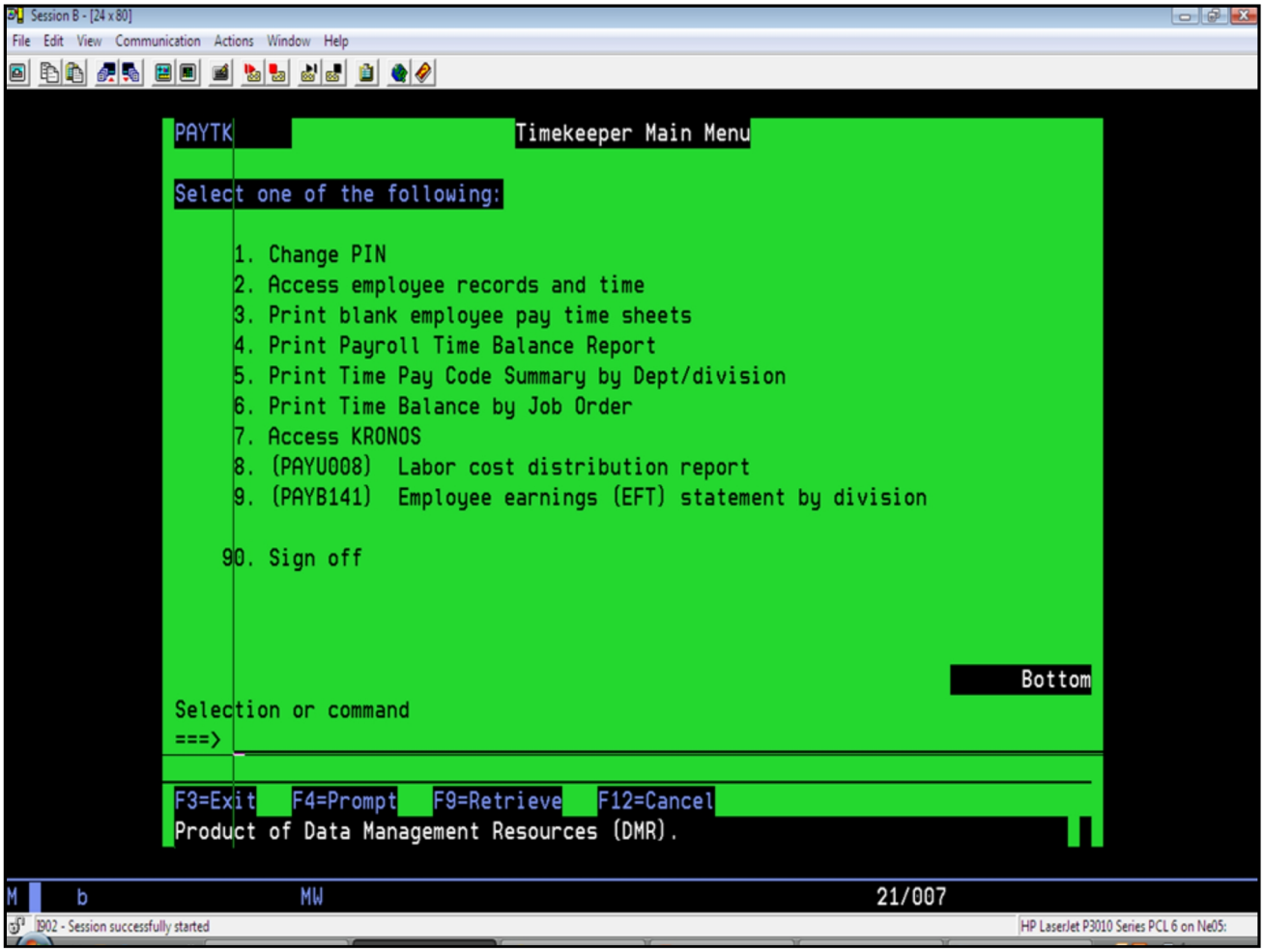

Printing Labor Cost Distribution

DOA/FMS screen shot walk through instructions.

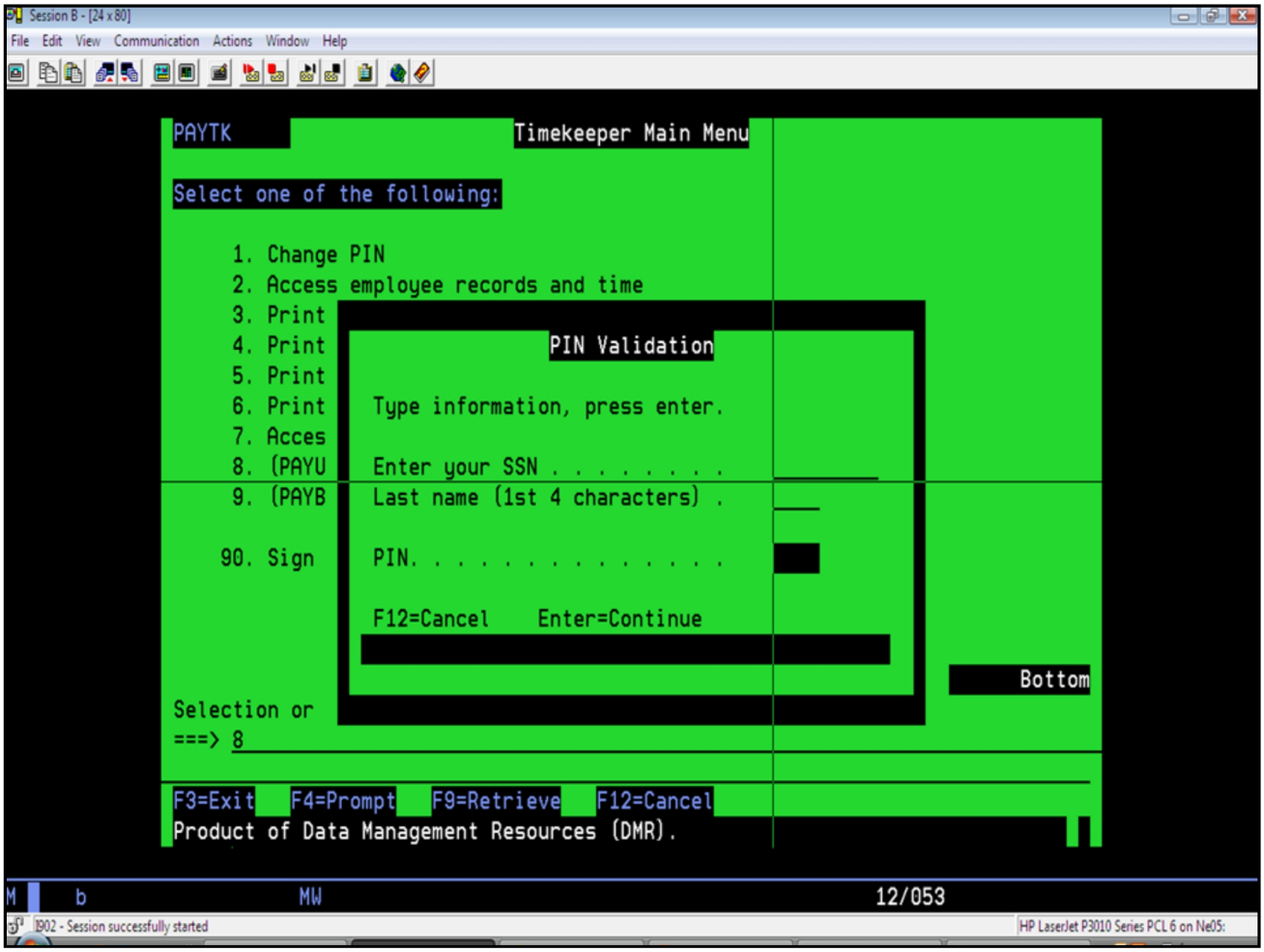
Screen shot 1. Sign in as PAYTK USER
Screen shot 2. Assign designated PRINTER (very important)!
Screen shot 3. Main Menu
Screen shot 4. Choose option 8, pop up screen appears and fields need to be completed.
Screen shot 5. Position to required fields – “>” Press F4 to drop down list of PPE, DEPT, RUN-ID.
Screen shot 6. Back to Labor Cost Screen, Press ENTER to process. Report will come out to the designated printer.



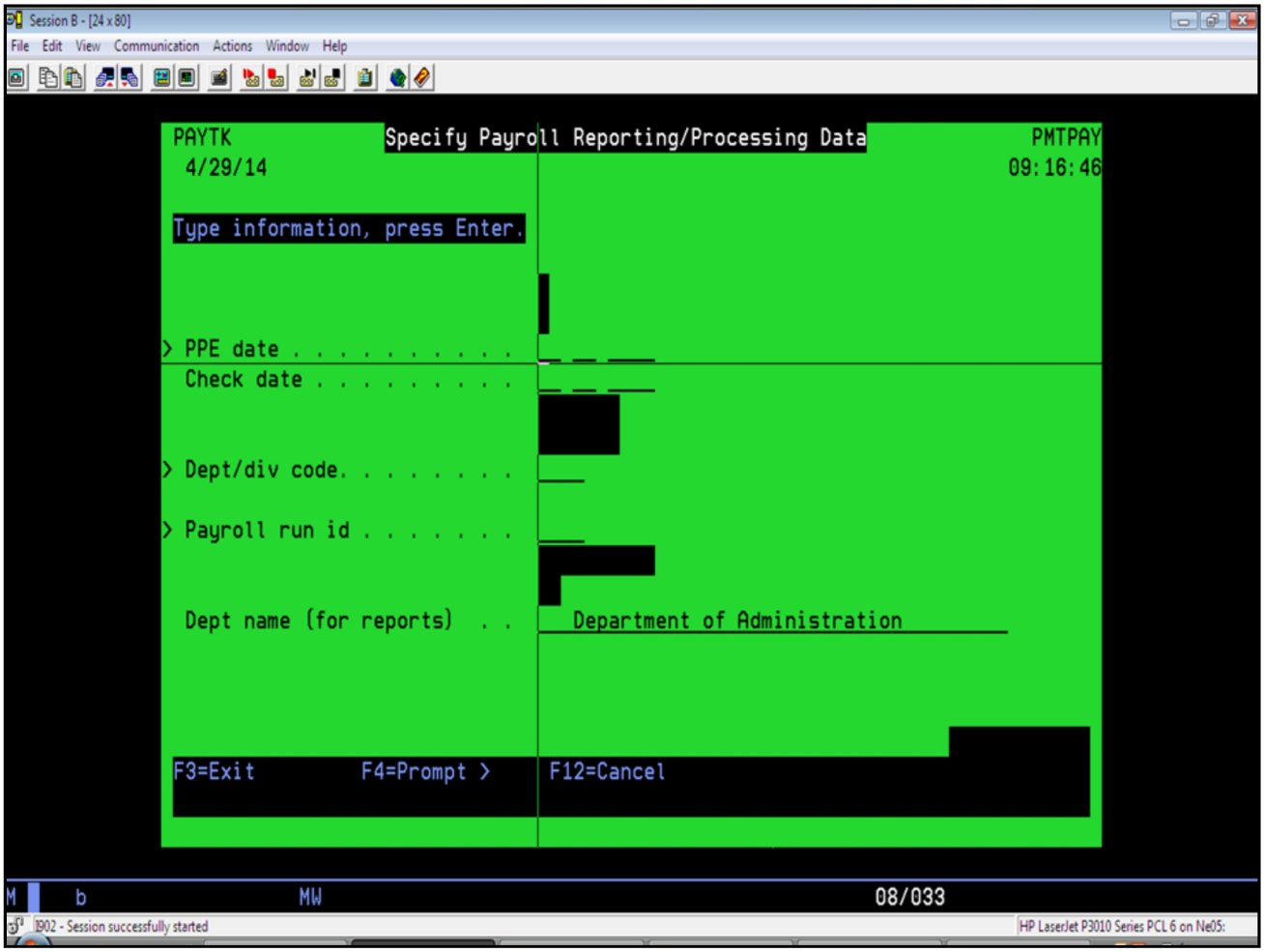

Screen shot 2. Assign designated PRINTER (very important)!



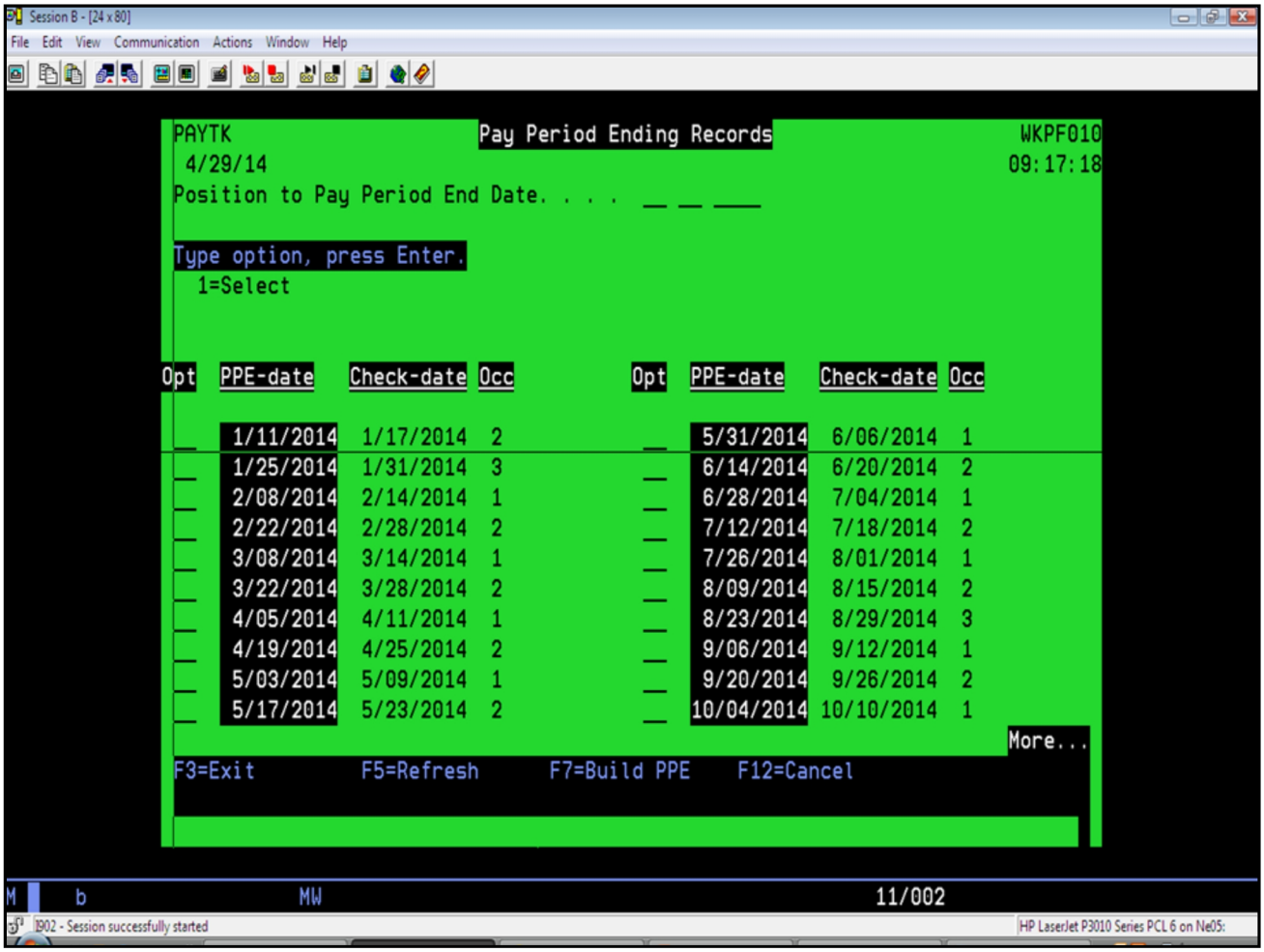

Screen shot 3. Main Menu



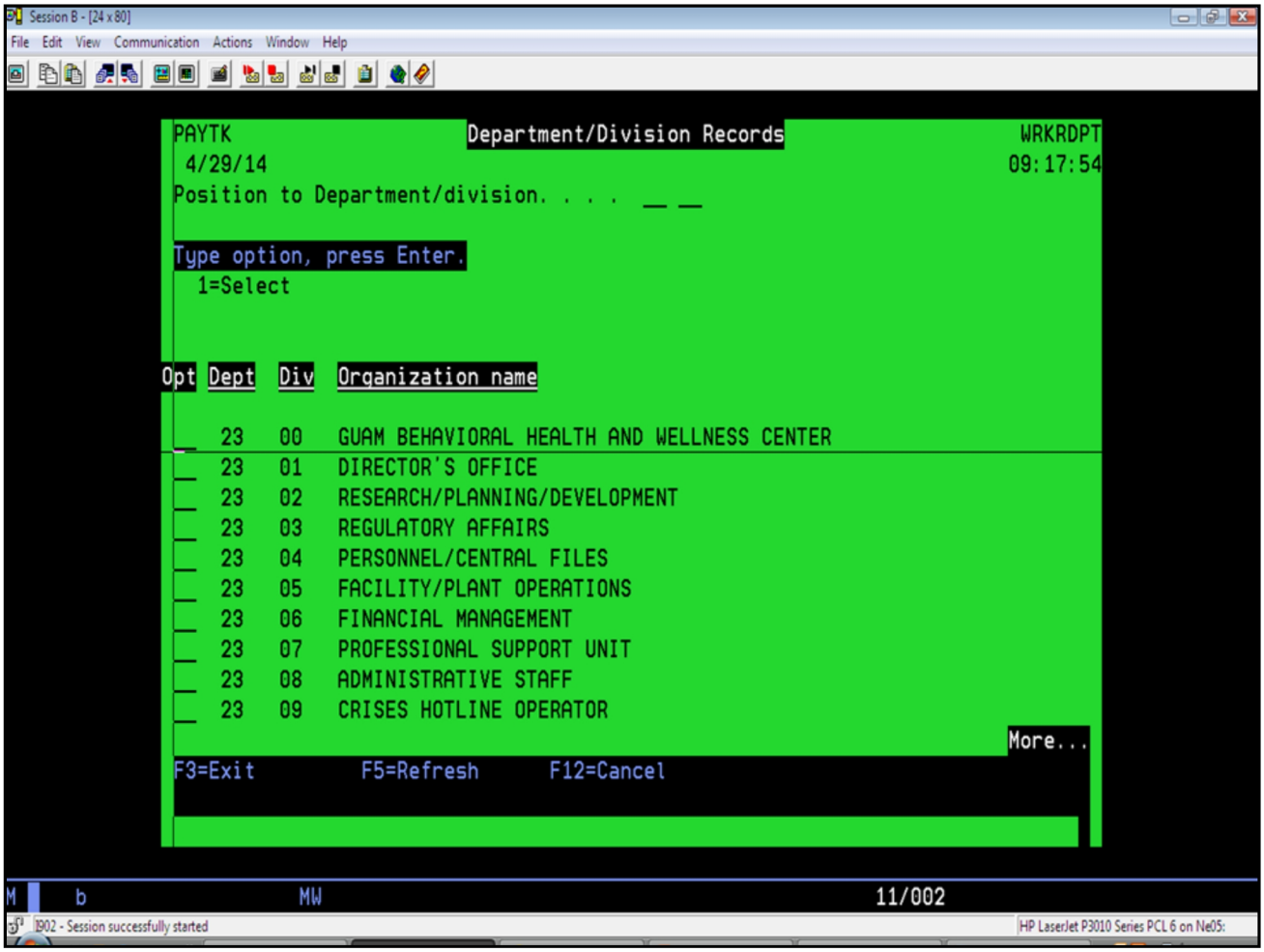

Screen shot 4. Choose option 8, pop up screen appears and fields need to be completed.



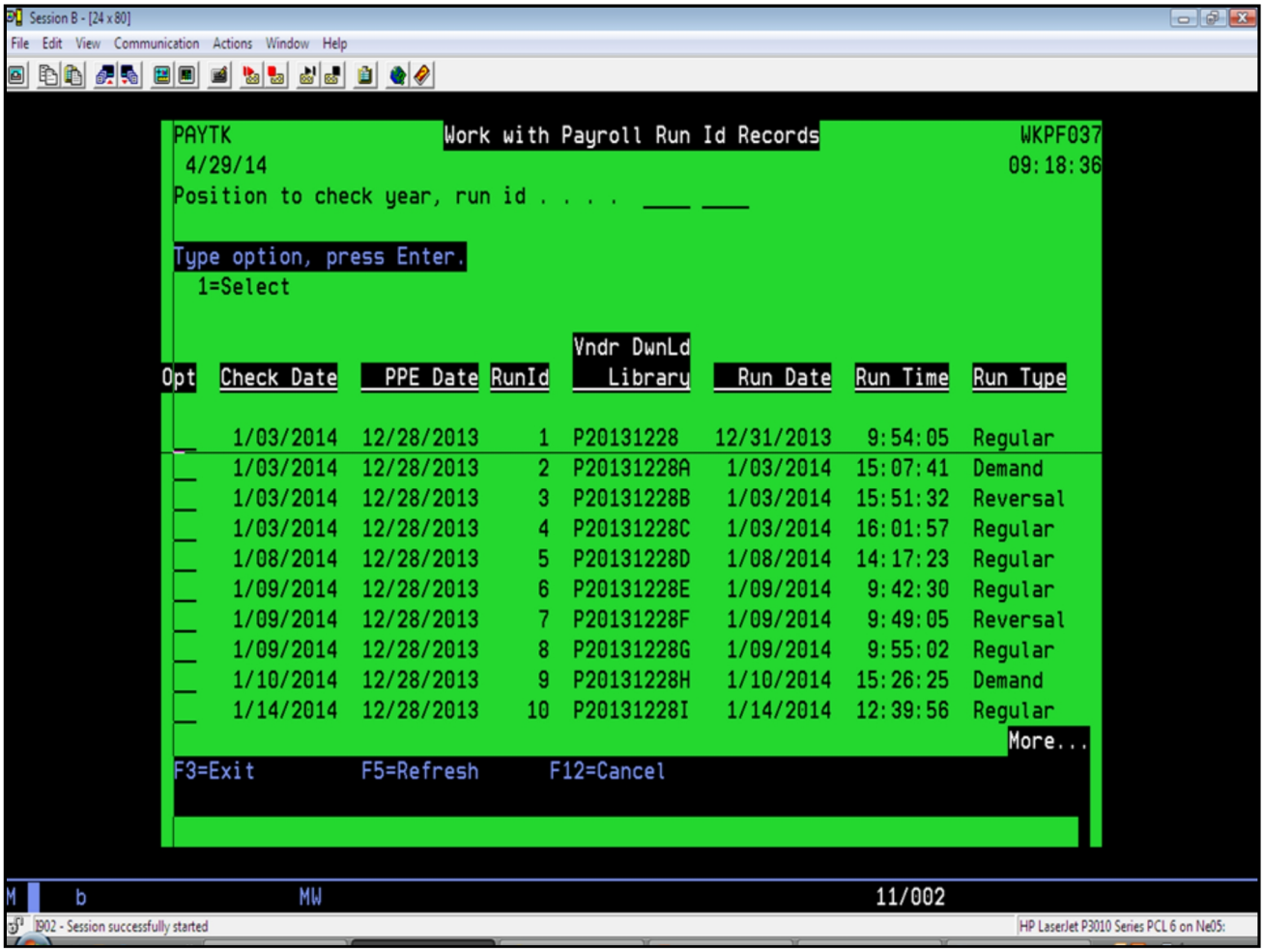

Screen shot 5. Position to required fields – “>” Press F4 to drop down list of PPE, DEPT, RUN-ID.


Session B - [24 x 80]
File Edit View Communication Actions Window Help
PAYTK
Pay Period Ending Records
WKPF010
4/29/14
09:17:18
Position to Pay Period End Date. . . . __ __ ____
Type option, press Enter.
1=Select
Opt PPE-date Check-date Occ Opt PPE-date Check-date Occ
__ 1/11/2014 1/17/2014 2 __ 5/31/2014 6/06/2014 1
__ 1/25/2014 1/31/2014 3 __ 6/14/2014 6/20/2014 2
__ 2/08/2014 2/14/2014 1 __ 6/28/2014 7/04/2014 1
__ 2/22/2014 2/28/2014 2 __ 7/12/2014 7/18/2014 2
__ 3/08/2014 3/14/2014 1 __ 7/26/2014 8/01/2014 1
__ 3/22/2014 3/28/2014 2 __ 8/09/2014 8/15/2014 2
__ 4/05/2014 4/11/2014 1 __ 8/23/2014 8/29/2014 3
__ 4/19/2014 4/25/2014 2 __ 9/06/2014 9/12/2014 1
__ 5/03/2014 5/09/2014 1 __ 9/20/2014 9/26/2014 2
__ 5/17/2014 5/23/2014 2 __ 10/04/2014 10/10/2014 1
More...
F3=Exit F5=Refresh F7=Build PPE F12=Cancel
M b MW 11/002
1902 - Session successfully started
HP LaserJet P3010 Series PCL 6 on Ne05:

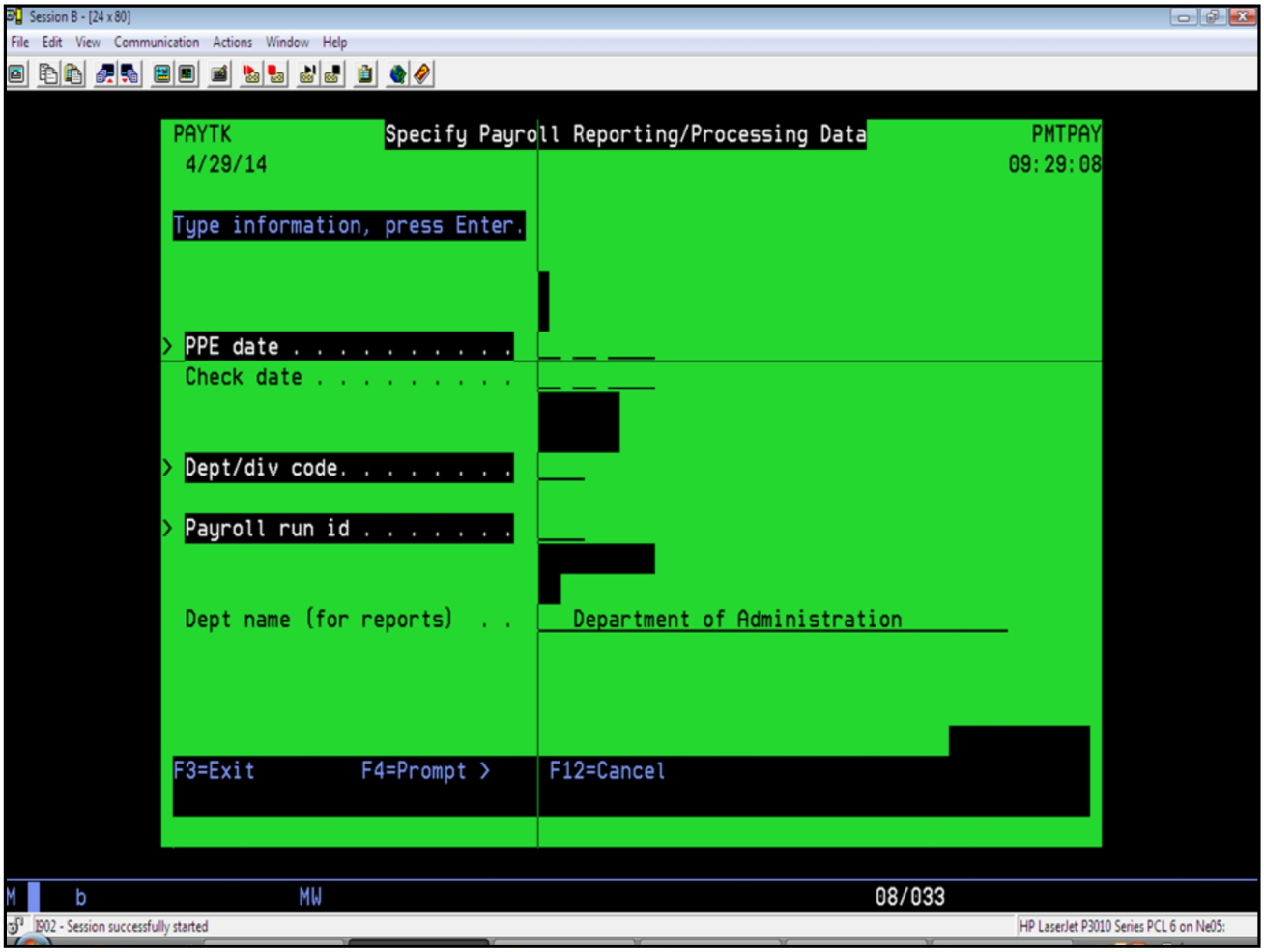
Pay periods



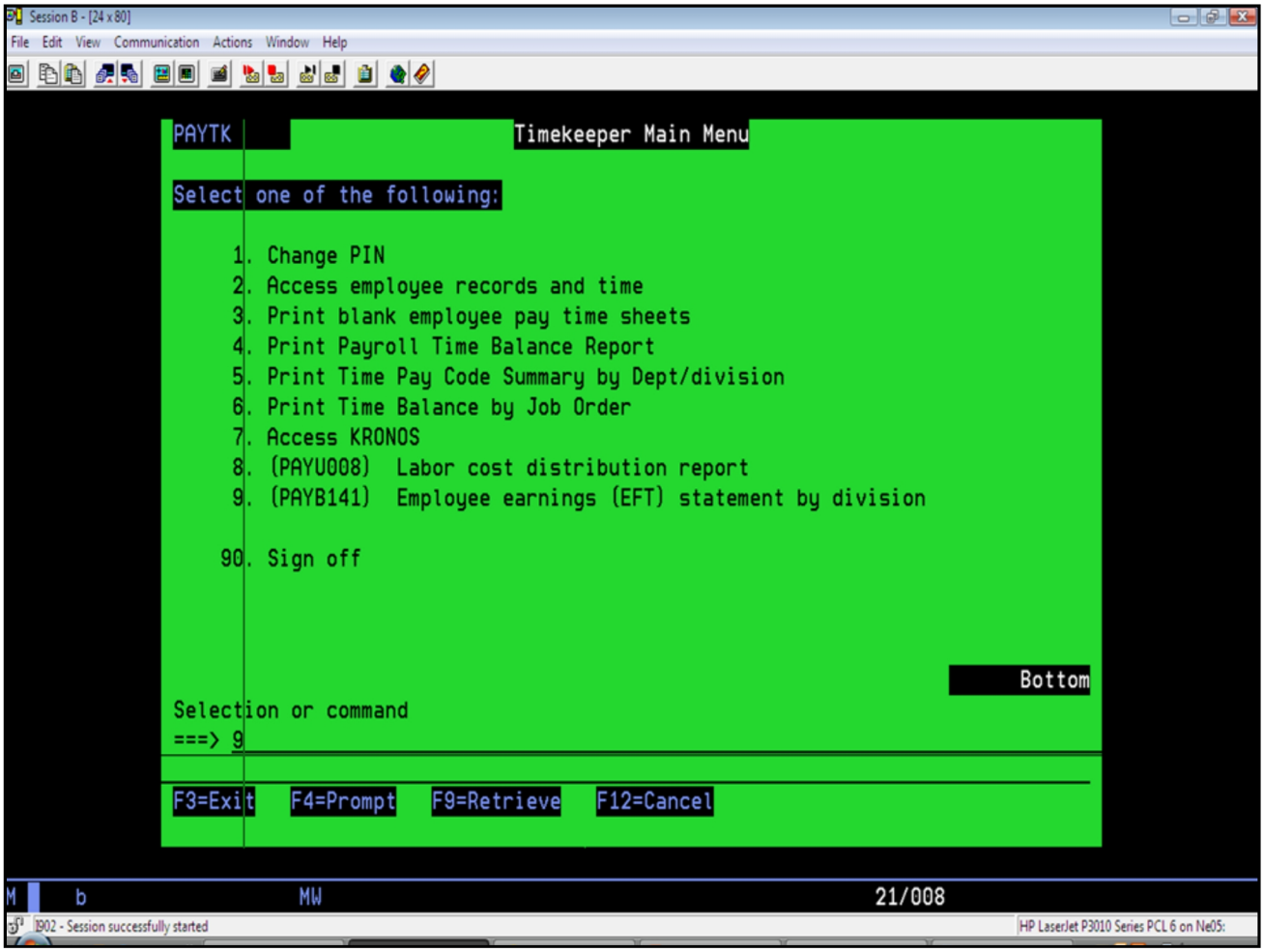

Agency/Dept. nos.


Session B - [24 x 80]
File Edit View Communication Actions Window Help
PAYTK
Work with Payroll Run Id Records
WKPF037
4/29/14
09:18:36
Position to check year, run id . . . .
Type option, press Enter.
1=Select
Opt Check Date PPE Date RunId Vndr DwnLd Library Run Date Run Time Run Type
1/03/2014 12/28/2013 1 P20131228 12/31/2013 9:54:05 Regular
1/03/2014 12/28/2013 2 P20131228A 1/03/2014 15:07:41 Demand
1/03/2014 12/28/2013 3 P20131228B 1/03/2014 15:51:32 Reversal
1/03/2014 12/28/2013 4 P20131228C 1/03/2014 16:01:57 Regular
1/08/2014 12/28/2013 5 P20131228D 1/08/2014 14:17:23 Regular
1/09/2014 12/28/2013 6 P20131228E 1/09/2014 9:42:30 Regular
1/09/2014 12/28/2013 7 P20131228F 1/09/2014 9:49:05 Reversal
1/09/2014 12/28/2013 8 P20131228G 1/09/2014 9:55:02 Regular
1/10/2014 12/28/2013 9 P20131228H 1/10/2014 15:26:25 Demand
1/14/2014 12/28/2013 10 P20131228I 1/14/2014 12:39:56 Regular
More...
F3=Exit F5=Refresh F12=Cancel
M b MW 11/002
I902 - Session successfully started
HP LaserJet P3010 Series PCL 6 on Ne05:

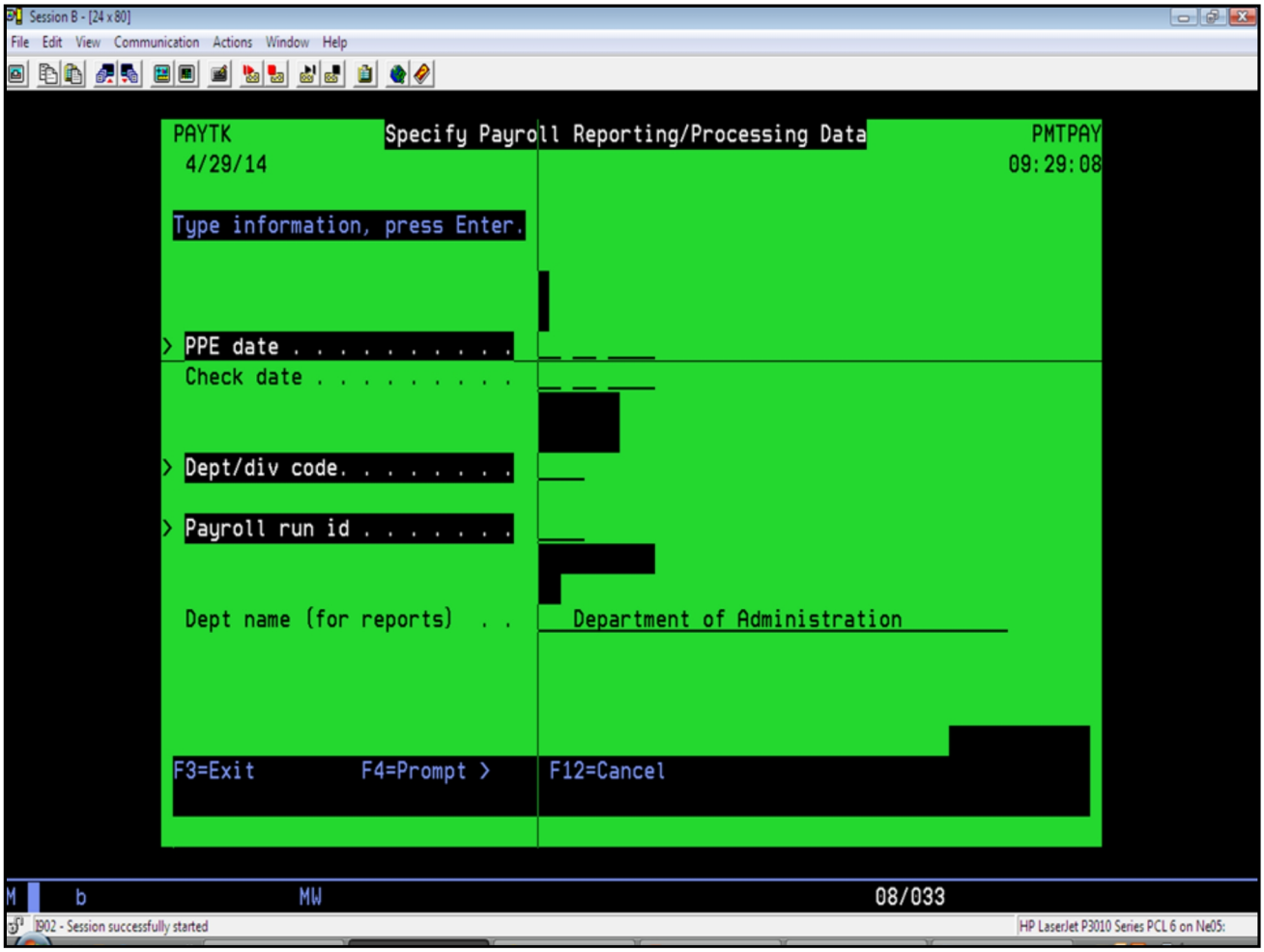
RUN-ID NO.



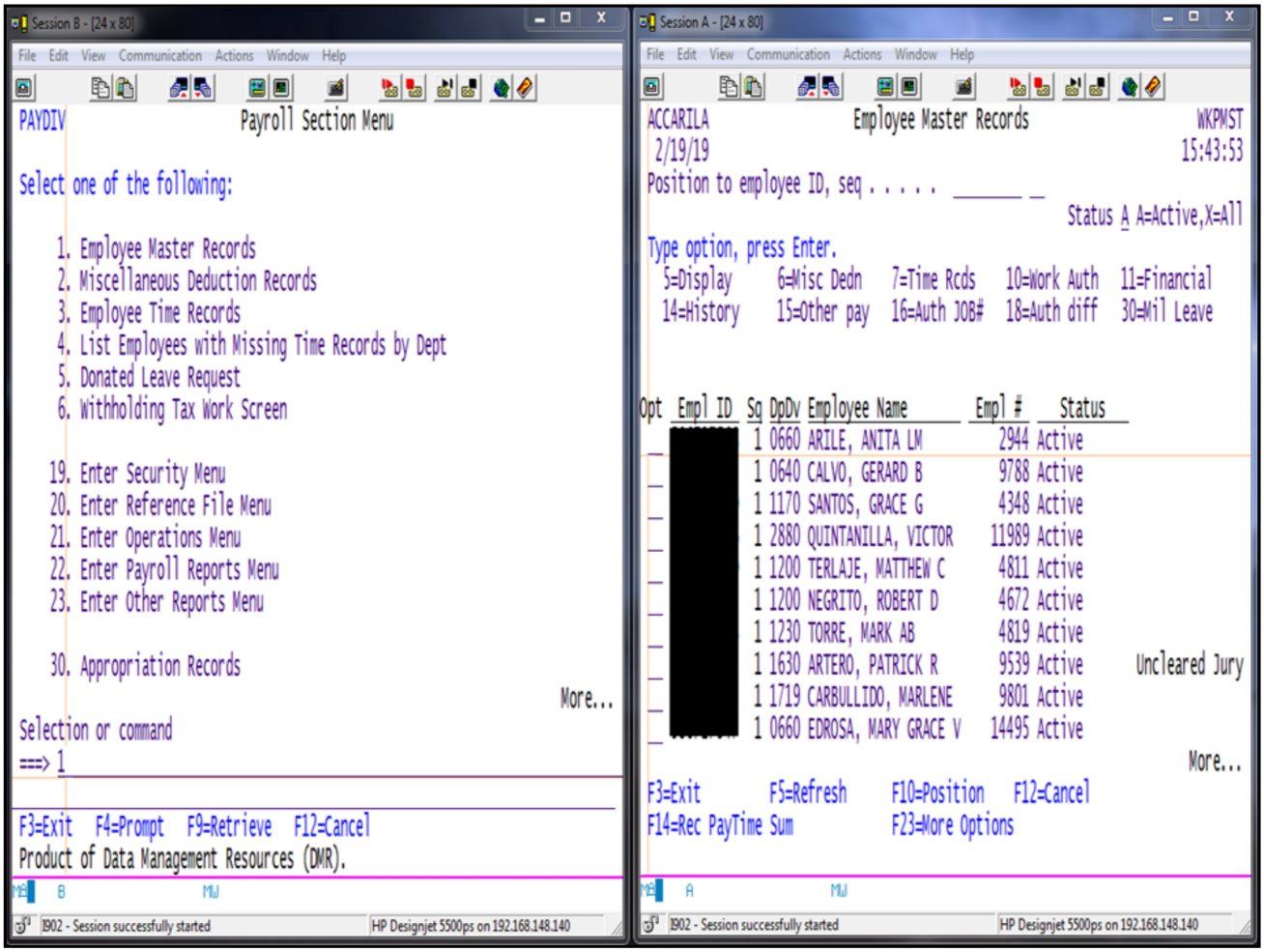

Screen shot 6. Back to Labor Cost  Screen, Press ENTER to process. Report will come out to the designated printer.




OPTION 9. PRINTING EMPLOYEE EARNINGS STATEMENT



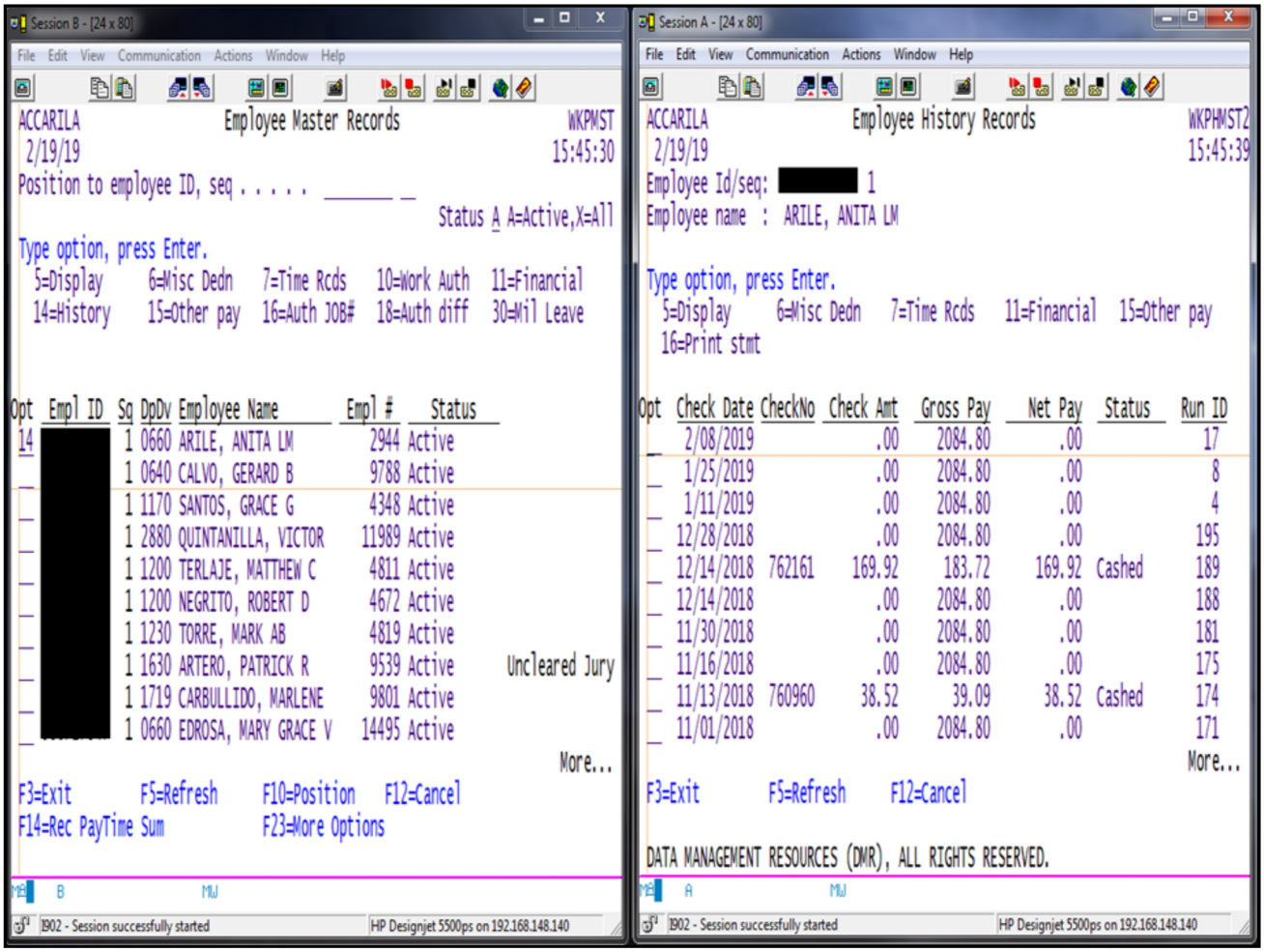

1.“>” PRESS F4, Drop list of Pay period end dates will appear, choose the most current pay period.
2.“>” PRESS F4, Drop list of Agency/Dept by SECTION will appear, print only by section.
3. “>”PRESS F4, Drop list of PAYROLL RUN-ID will appear, press “page down” to scroll and select Run-Id number.
4. Statement should automatically print to the assigned Agency/Dept. printer.




Optional process to extract “RUNID” (continued)

Select “14” for Employee History

Select preferred RUNID




Optional process to extract “RUNID”

Select “1” for Employee Master Records

Type in Employee ID (or F10 for other search options)

[page intentionally blank]

# LEAVE SHARING

Felix P. Camacho
Governor
Michael W. Cruz, M.D.
Lieutenant Governor

GOVERNMENT OF GUAM
*(GUBETNAMENTON GUÅHAN)*

DEPARTMENT OF ADMINISTRATION
*(DIPATTAMENTON ATMENESTRASION)*

**DIRECTOR'S OFFICE**
(Ufisinan Direktot)
Post Office Box 884 * Hagåtña, Guam 96932
TEL: (671) 475-1101/1250 * FAX: (671) 477-6788

**Lourdes M. Perez**
Director
**Joseph C. Manibusan**
Deputy Director

NOV 28 2007

**Department of Administration Organizational Circular No. 08-006**

To: All Department and Agency Heads

From: Director, Department of Administration

Subject: Amended Provisions
RE: Leave Sharing Procedures

Buenas yan Hafa Adai! This circular has reference to the amendments made to §4109.2 (b) Voluntary Transfer of Sick Leave or Annual Leave pursuant to Section 96, Chapter VI Miscellaneous Provisions of Public Law 29-19 effective October 1, 2007. Please be advised of the following changes as numbered:

1) If a government of Guam employee desires to transfer a number of hours of earned sick leave or annual leave to another employee in any department or agency of the government, the **recipient** must first exhaust all accrued annual and sick leave, and compensatory time for the purposes of a medical emergency or for personal reasons. However, in applying donated sick leave, please be aware of the provisions of §4108(c) 1 & 2, which identifies when sick leave with pay is allowed. As a result, the voluntary transfer of sick leave for other than its intended purposes is prohibited.

   4108(c) 1 provides:
   The employee is compelled to be absent from duty on account of physical or mental illness; injury; mental health examination, counseling or treatment; pregnancy; childbirth; medical, dental or optical examination or treatment; or because of quarantine due to his own or another's illness.

   4108(c) 2 provides:
   The employee is compelled to be absent from duty to provide health care for a member of the employee's immediate family as a result of serious illness or injury and the employee has exhausted all annual leave and compensatory time available. Serious illness or injury means an urgent condition that is certified by the attending physician as requiring hospitalization, institutionalization, or extended home care in which the person needs the constant administration of special medical care or support.

2) Leave transferred from *donors* whose *hourly rates of pay* or *salaries* are *lower* than the *recipient* shall be paid at the *hourly rate* or *salary* of the *donor.*

   Leave transferred from *donors* whose *hourly rates* of pay or *salaries* are *higher* than the *recipient*, shall be paid at the *hourly rate* or *salary* of the *recipient.*

The extent of the above provision will be applied based in the following manner and where applicable:

Recipient's hourly rate is $21.18. The Donor's hourly rate is $16.55. The number of donated leave hours is 50. The 50 hours of leave donated will be paid out at the donor's hourly rate of $16.55 pursuant to the amended provisions of §4109.2 (b).

Recipient's hourly rate is $16.55. The Donor's hourly rate is $21.18. The number of donated leave hours is 50. The 50 hours of leave donated will be paid out at the recipient's hourly rate of $16.55 pursuant to the amended provisions of §4109.2 (b).

3) Participation in the leave-sharing program *shall not exceed* ninety (90) working days. (Previous provision provided *"shall not exceeding..."*)

Based on the changes made to §4109.2(b), please use the attached amended leave sharing request forms.

Effective immediately, to ensure compliance of the Leave Sharing Program requirements, pursuant to PL 29-19, all approved and disapproved leave-sharing requests effective October 1, 2007 and thereafter for medical emergency reasons shall be forwarded to the Human Resources Division for compliance review purposes.

Should you have any questions, please contact our Employee Management Relations Branch of the Human Resources Division at 475-1249 or 475-1288. Si Yu'os Ma'ase.

Lourdes M. Perez
LOURDES M. PEREZ

Attachments

Government of Guam
Department of Administration

INSTRUCTIONS FOR COMPLETING FORM

# Sick/Annual Leave Donation Request for Medical Emergency Reasons

1. Enter the employee names, the Recipient first and then the Donor.

2. Enter the Social Security Numbers for both employees.

3. Enter the Class Title (position titles) of the employees and the associated Pay Grade/Step for each.

4. Enter each employee's Hourly Rate and Salary.

5. Enter each employee's Agency/Department and Division.

6. Enter the dates (From - To) for which the Donated Leave Period is to be used.

   NOTE: These dates must not be for a prior period of time as the request must be approved before leave can be taken. Also, enter the Total Hours to be used during this period of time (identify hours of leave [sick and/or annual leave] donated).

7. Explain the appropriate medical emergency reason (employee or employee's immediate family member) for which this leave will be used. The Recipient employee must sign and date the form.

8. To receive leave, the requesting employee (Recipient) must obtain certification from his/her agency/department Chief Payroll Officer/Authorized Designee on his/her leave account and total donated leave sharing approved and paid to date in accordance with the Leave Sharing Program.

9. To donating employee (Donor) must certify this request by signing, dating and indicating total leave (sick and/or annual leave) hours donating on the form. In addition, the Donor employee must obtain certification from his/her Chief Payroll Officer/Authorized Designee indicating the Donor has accrued the amount of leave to be donated in the Donor's leave account.

**INSTRUCTION FOR RECIPIENT ON THE REQUIRED DOCUMENTATION**

   A. The Recipient shall attach a copy of the medical certification by a licensed practicing physician. (Employee or employee's immediate family member [certification must identify immediate family member's medical condition, relationship to employee and timeframe or time period]).

   B. Attach a copy of the approved Request for Leave (Form FCN 2-0-1). Note: Absence must be for a minimum of ten (10) consecutive workdays for medical emergency reasons. To donate leave hours, the Donor employee must obtain certification from his/her Chief Payroll Officer/Authorized Designee indicating the Donor has accrued the amount of leave hours to be donated.

10. Recipient's Appointing Authority's printed name, position title and signature.

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
SICK/ANNUAL LEAVE DONATION REQUEST FOR MEDICAL EMERGENCY REASONS

| | LEAVE RECIPIENT | LEAVE DONOR |
|---|---|---|
| **1. EMPLOYEE NAME** | | |
| **2. SOCIAL SECURITY NO.** | | |
| **3. CLASS TITLE & PAYGRADE** | | |
| **4. HOURLY RATE/SALARY** | | |
| **5. AGENCY/DIVISION** | | |

6. **Donated Leave Period: FROM-TO:** _____ **Total Hours:** _____**SL/AL**

**7. Explanation of Illness/Injury:** _____

_____

I hereby certify that I have secured permission from my agency to use donated sick and/or annual leave pursuant to the leave sharing procedures. This request is due to the above referenced illness/injury and will be used during the dates listed above in order to continue my compensation. I understand that my own accrued leave will be exhausted first before receiving the donated leave.

Certification of Leave: _____ Date: _____
**Recipient's Signature**

**8. CERTIFICATION FROM LEAVE RECIPIENT'S CHIEF PAYROLL OFFICER**

A. I certify that the employee requesting for donated leave has accrued the following hours to his/her leave account.

- ☐ ANNUAL LEAVE Balance: _____ PPE: _____
- ☐ SICK LEAVE Balance: _____ PPE: _____
- ☐ COMPENSATORY TIME Balance: _____ PPE: _____
- ☐ Other:_____ Balance: _____ PPE: _____

**Chief Payroll Officer/Authorized Designee:** _____ Date: _____

**9. CERTIFICATION OF LEAVE DONOR**

A. I hereby certify that I am voluntarily donating leave hours on item 6 above and request that my Chief Payroll Officer transfer the above listed hours of my sick and/or annual leave to the Leave Recipient listed above.

**Leave Donor's Signature:** _____ Date: _____

B. I hereby certify that the Donor has accrued the amount of leave to be donated.

- ☐ ANNUAL LEAVE Balance: _____ PPE: _____
- ☐ SICK LEAVE Balance: _____ PPE: _____

**Chief Payroll Officer/Authorized Designee:** _____ Date: _____

**10.** ☐ **APPROVED** ☐ **DISAPPROVED**

**Recipient's Appointing Authority**: _____ Date: _____
(Please Print Name, Title & Signature)



**DOA HRD EMR (Initial/Date):** _____ **LVSH-MR: Jan 2012**

Government of Guam
Department of Administration

INSTRUCTIONS FOR COMPLETING FORM

# Annual Leave Donation Request for Personal Reasons

1. Enter the employee names, the Recipient first and then the Donor.

2. Enter the Social Security Numbers for both employees.

3. Enter the Class Title (position titles) of the employees and the associated Pay Grade/Step for each.

4. Enter each employee's Hourly Rate and Salary.

5. Enter each employee's Agency/Department and Division.

6. Enter the dates (From – To) for which the donated leave hours are to be used.

   NOTE: These dates must not be for a prior period of time as the request must be approved before leave can be taken. Also, enter the Total Hours to be used during this period of time (hours of leave donated).

7. Explain the appropriate personal reason (reasons authorized by leave sharing procedures) for which this leave will be used. The Recipient employee must sign and date the form.

8. To receive leave, the requesting employee (Recipient) must obtain certification from his/her agency/department Chief Payroll Officer/Authorized Designee, total donated leave sharing approved and paid to date and the approval of the Appointing Authority indicating the request meets all guidelines and is approved for acceptance of the donated leave hours.

9. The donating employee (Donor) must certify this request by signing and dating the form.

   To donate annual leave hours, the Donor employee must obtain certification from his/her Chief Payroll Officer/Authorized Designee indicating the Donor has accrued the amount of annual leave hours to be donated.

10. Final approval for donated leave requests for personal reasons (other than medical emergency reasons) is the Director of Administration. Upon approval/disapproval of the request, the original and copy will be forwarded to the respective Recipient and Donor's Chief Payroll Officer/Authorized Designee, and the respective Appointing Authorities/Timekeepers of both employees.

11. The Recipient shall attach some form of proof, e.g. notarized affidavit or other certification to prove validity of request for a minimum period of five (5) consecutive workdays.

12. Attach a copy of the approved Request for Leave (Form FCN 2-0-1 – Government of Guam Leave Form).

    NOTE: Absence must be for a minimum of five (5) consecutive workdays for personal reasons.

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
ANNUAL LEAVE DONATION REQUEST FOR PERSONAL REASONS

| | LEAVE RECIPIENT | LEAVE DONOR |
|---|---|---|
| 1. EMPLOYEE NAME | | |
| 2. SOCIAL SECURITY NO. | | |
| 3. CLASS TITLE & PAYGRADE | | |
| 4. HOURLY RATE/SALARY | | |
| 5. AGENCY/DIVISION | | |

6. **Donated Leave Period: FROM-TO:** _____ **Total Hours:** _____**AL**

**7. Authorized Personal Reason(s):**

_____

_____

I hereby certify that I have secured permission from my agency to use donated annual leave pursuant to the leave sharing procedures. This request is due to the above referenced personal reason(s) and will be used during the dates listed above in order to continue my compensation because my own accrued leave will be exhausted first before receiving the donated leave.

Certification of Leave: _____ Date: _____
**Recipient's Signature**

**8. CERTIFICATION FROM LEAVE RECIPIENT'S CHIEF PAYROLL OFFICER**

A. I certify that the employee requesting for donated leave has accrued the following hours to his/her leave account.

- ☐ ANNUAL LEAVE Balance: _____ PPE: _____
- ☐ COMPENSATORY TIME Balance: _____ PPE: _____
- ☐ SICK LEAVE Balance: _____ PPE: _____
- ☐ Other:_____ Balance: _____ PPE: _____

**Chief Payroll Officer/Authorized Designee:** _____ Date: _____

B. I hereby certify for the Recipient Agency listed above that this request meets the guidelines for donating annual leave pursuant to the leave sharing procedures. I authorize my agency to add the total hours donated above to the Recipient Employee listed.

**Recipient's Appointing Authority**: _____ Date: _____
(Please Print Name, Title & Signature)

**9. CERTIFICATION OF LEAVE DONOR**

A. I hereby certify that I am voluntarily donating leave hours on item 6 above and request that my Chief Payroll Officer transfer the above listed hours of my annual leave to the Leave Recipient listed above.

**Leave Donor's Signature:** _____ Date: _____

B. I hereby certify that the Donor has accrued the amount of leave to be donated.

- ☐ ANNUAL LEAVE Balance: _____ PPE: _____

**Chief Payroll Officer/Authorized Designee:** _____ Date: _____

**10.** ☐ **APPROVED** ☐ **DISAPPROVED**

**Director of Administration:** _____ **Date:** _____
(Please Print Name, Title & Signature)



**DOA HRD EMR (Initial/Date):** _____ **LVSH-PR: Jan 2012**

# AFFIDAVIT

THIS IS TO CERTIFY THAT, FOR THE PURPOSE OF RECEIVING DONATED LEAVE FOR A PERSONAL REASON, I AM INVOLVED IN ONE OF THE APPROVED REASONS FOR DONATED LEAVE LISTED BELOW: (Check One)

☐ 1. Adopting a child or placing a child up for adoption.

☐ 2. Undergoing divorce or separation proceedings.

☐ 3. Death of a family member:

Name of Deceased: _____

Relationship to Employee: _____ Date of Death: _____

☐ 4. Undergo Cosmetic and/or voluntary surgery.

☐ 5. Temporary care of child or children until permanent child care arrangements can be made. (Child's Name & Age)

☐ 6. Take care of legal commitments.

☐ 7. Return to school, take additional training and other educational programs.

☐ 8. Temporary care of an elderly or physically/mentally disabled member of the family.

Name of Family Member: _____

Relationship to Employee: _____ Date of Birth: _____

☐ 9. OTHER: (Specify) _____

_____

_____

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING STATEMENT IS TRUE AND CORRECT AND THAT NO COMPENSATION, FAVORS, OR ITEMS OF VALUE WERE GIVEN IN EXCHANGE FOR THE USE OF DONATED LEAVE.

_____

EMPLOYEE'S SIGNATURE DATE

GUAM )
) ss
CITY OF AGANA )

On this _____ day of _____, before me, a Notary Public in and for Guam, personally appeared _____, and he/she acknowledged to me that he/she executed the foregoing instrument, as his/her voluntary act and deed for the purposes therein set forth.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

_____ < S E A L >

NOTARY PUBLIC

My Commission Expires:

# TREASURER OF GUAM

Maryann.SanNicolas@doa.guam.gov
671-475-1105

Rosita.Fejeran@doa.guam.gov
671-475-1122

# CHAPTER 22
# GENERAL FISCAL POLICIES AND CONTROLS

Article 1. Funds Management.
Article 2. Central Accounting.
Article 3. Regulation of Federal Expenditures.
Article 4. Regulation of Local Expenditures.
Article 5. Interest on Late Payments by the Government.
Article 6. Contracts.
Article 7. General Property Control.
Article 8. Tax Refund Bonds.
Article 9. Rainy Day Fund.
Article 10. Limited Obligation Infrastructure Improvement Bonds.
Article 11. Human and Health Services Fund.
Article 12. Reserve Fund for Non-participating Tobacco Manufacturers.
Article 13. Securitization of Tobacco Settlement Payments.
Article 14. Compact Impact Grant Anticipation Bonds.
Article 15. Indirect Cost Fund.
Article 16. Supplemental Appropriations Revenue Fund.

## ARTICLE 1
## FUNDS MANAGEMENT

§ 22101. Treasurer of Guam.
§ 22101.1. Monthly Disbursements to Public Schools System's School District. [Repealed]
§ 22102. Treasurer's Bond.
§ 22103. Official Title of Treasurer.
§ 22104. Warrants.
§ 22105. Claims for Loss of Government Funds.
§ 22106. Payment of Claims for Loss.
§ 22107. Transmittal of Claim-related Documents.
§ 22108. Revolving Funds.
§ 22109. Reports on Fund Conditions.
§ 22109.1. On-line Electronic Access to Bank Account Information.
§ 22110. Accounting Forms.
§ 22111. Direct Deposit of Judiciary Appropriations.


COL10092012

## § 22101. Treasurer of Guam.

The Treasurer of Guam or his designated agent, shall receive, and account for all monies, from whatever source, giving proper authenticated receipts for the same. He shall disburse monies only upon properly signed warrants. He shall maintain a daily cash blotter in which shall be entered all cash transactions in detail, showing dates of all receipts and disbursements, names or persons making payments or receiving payments and amounts. This blotter shall be balanced daily. All receipts and warrants shall be turned over daily after recapitulation on control records to the Director of Administration for audit, verification, necessary ledger entries, and filing.

**SOURCE**: GC § 6100.

## § 22101.1. Monthly Disbursements to the Department of Education's School Districts.

**[Repealed.]**

**SOURCE**: Added by P.L. 24-142:9. Repealed by P.L. 26-26:13.

## § 22102. Treasurer's Bond.

Both the Treasurer and his authorized agent must be bonded in penal sums as directed by the Governor.

**SOURCE**: GC § 6101.

## § 22103. Official Title of Treasurer.

The official title of the Treasurer to be affixed to his official signature shall be *Treasurer of Guam.*

**SOURCE**: GC § 6102.

## § 22104. Warrants.

All warrants must be properly authorized and signed by the payee before acceptance by the Director of Administration. No warrants shall be accepted by the Director of Administration which are unsigned and the Treasurer shall be responsible for all disbursements not so authorized and signed.

**SOURCE**: GC § 6103.

## § 22105. Claims for Loss of Government Funds.



COL10092012

# TPS Authorization Request *(Jul-2017)* Form ACC-TGB002

## *General:*

The Financial Management System, Transaction Processing System (TPS) Authorization Request Form is used by authorized individuals to apply for access to the Treasurer of Guam's Transaction Processing System or TPS. This form is filled out by the requesting department or agency and submitted to the Department of Administration, Financial Management Division (Treasurer of Guam).

**Completion of Authorization Request Form**

*It is the responsibility of the requesting department or agency to complete this form by filling in the information required and marking the appropriate box to the request for access.*

## *T.P.S. Authorization Request*

### *Line by Line Instructions*

### Form ACC-TGB002

**1 – From**

Enter the name of the "**Requesting Department or Agency**".

**2 – New User or Delete Old User**

Mark the following box applicable:

**2a – New User**

For new employees of the requesting department or agency.

**2b – Delete Old User**

For existing employees who are no longer with the requesting department or agency.

**3 – Name**

Type or legibly print the name of the employee in the following manner:

***Last, First and Middle Initial.***

**4 – Job Title**

The employee may type in their position title in their department or agency.

**5 – Contact Number**

The employee may enter their contact number with their department or agency.

**6 – Requestor**

This field is for the Department or Agency Head's signature.

**7 – Employee Acceptance of Agreement**

This field is for the employee to sign, after he or she has read and accepted the "***Conditions and acceptance of User ID and Password by Employee***".

**8 – Treasure of Guam Use Only**

The User ID and Password fields are for the use by the Treasurer of Guam or authorized designee..

GOVERNMENT OF GUAM

**DEPARTMENT OF ADMINISTRATION**

# DIVISION OF ACCOUNTS

## FINANCIAL MANAGEMENT SYSTEM (TRANSACTION PROCESSING SYSTEM)

MEMORANDUM

TO: TREASURER OF GUAM

FROM: 1

SUBJECT: **Transaction-Processing-System (TPS) Access Request**

**CHECK MARK ONE OF THE FOLLOWING:** ☐ **NEW USER** 2 ☐ **DELETE OLD USER**

NAME: 3
LAST, FIRST M.I.

JOB TITLE: 4

CONTACT NO(s).: 5

**This authorized Treasury Agent for our department or agency truly understands for the following:**

1. That he/she is personally responsible for all Field Receipts;
2. That he/she is fully aware of the procedure(s) for issuing Field Receipts;
3. That Field Receipts are to be issued in consecutive numerical sequences;
4. Treasury Depositor's Reports and Deposits are to be submitted to the Treasurer of Guam **daily**;
5. That in the event that he/she should need to have a receipt voided that he/she will have to call the Treasurer of Guam office and provide information of the receipt number and amount that is to be voided. This individual further understands that he/she has to prepare a request form documenting the information phoned in for the void showing all the information given as well as the reason for the void and their signature.
6. To settle with the Treasurer of Guam/Treasurer's Collecting Agent daily for any overage or shortage for the reporting period;
7. In case of loss of monies collected he/she must immediately notify the Treasurer of Guam by telephone and to submit a written report within 15 days after its occurrence as required by Section 1604 of the Government of Guam Code Annotated and;
8. No part of the collections received is to be held back for usage as change fund.
9. I, as well as the individual I am requesting for, understand that any Treasury Agent(s) who fails to adhere to these procedures stated herein will be held liable for any loss of money!

**REQUESTOR:** 6
DEPARTMENT/AGENCY HEAD SIGNATURE

**PRINT NAME:**

**Conditions and acceptance of User ID and Password by employee:**

The User ID/Password is authorized for the employee's exclusive use and is Government Property. This password must be safeguarded and protected from unauthorized persons.

**Employee Acceptance Agreement:** 7
EMPLOYEE SIGNATURE

**TREASURER OF GUAM USE ONLY**

USER I.D.: 8 PASSWORD:

**Form ACC-TGB002** (Jul 2017)

# TPS Depositor's Report *(@Jul-2019)* Form ACC-TGA002

## *General:*

GCA §22101. The Treasurer of Guam or its designated agent shall receive and account for all monies, from whatever source, giving proper authenticated receipts for the same.

Thus shall maintain daily cash reports in which shall enter all cash transactions in detail, showing dates of all receipts and disbursements, names of persons making payments or receiving payments and amounts.

This report shall be balanced on a daily basis inclusive of all receipts and warrants shall be turned over after recapitulation on control records to the Director of Administration for audit, verification and necessary ledger entries prior to filing.

The Treasurer of Guam, under the purview of the Division of Accounts, Department of Administration, is tasked with maintaining daily cash collection activities; deposit and invest revenues for the Government of Guam; maintain administrative control for receipts and cash for government services and charges utilizing the new Point-of-Sale system in conjunction with the Department of Revenue and Taxation.

## *Treasury Depositor's Report for Non-Transaction Processing System (TPS):*

This report is mandatory to be completed by anyone collecting monies on behalf of the Treasurer of Guam. Designated persons shall remit all their collections on a **DAILY BASIS** for processing, recording and depositing to the financial institution.

## *Depositor's Report - for T.P.S. and Non-T.P.S. Deposits*

### *Line by Line Instructions*

### Form ACC-TGA002

**1 – Deposit Number**
Enter the deposit control number in the following format.

| | | |
|---|---|---|
| **Example:** | | **FY 2014 0001** |
| **FY** | **-** | **FISCAL YEAR** |
| **####** | **-** | **Fiscal Year Number** |
| **####** | **-** | **Control Number** |

**2 – Depositor's Name**
Enter the name of the individual preparing the deposit.

**3 – Title**
Enter the preparer's official job title.

**4 – Department / Agency**
Enter the name of the department or agency making the deposit.

**5 – Date**
The Depositor has to date when the deposit was prepared .

**6 – Denominations**
A count of each coin and currency collected added to the total amount of checks plus overage or shortage.

**The Total Cash should equal to the total indicated on Line 10 of the Revenue Distribution for Non-T.P.S. Deposits.**

**FOR T.P.S. DEPOSITS ONLY**

**7a – Field Receipt Numbers – T.P.S. Receipts**
The Depositor must list the beginning and ending Field Receipt Numbers specific to this Depositor's Report.

**7b – Signature of the Depositor / Preparer – T.P.S. Receipts**
The Depositor must imprint his/her signature attesting to the accuracy of receipts included for the deposit.

**FOR NON-T.P.S. DEPOSITS ONLY**

**Revenue Distribution – NON-T.P.S. Receipts**

**8a** – Enter all General Ledger accounts that are to be credited.

**8b** – Total from page two for Revenue Distribution.

**8c** – The total should equal to the "TOTAL" amount for each TPS receipt and amount collected and listed on **Line 6**.

**Certified True and Correct**

**9a –** A Signature of a Cashier (Treasury Agent), Revenue Agent or the individual making the deposit certifying the report is true and correct.

**9b – Date**

Enter the date of Certification.

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
**TREASURER OF GUAM**
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1122 Fax: (671) 472-8483

# TPS DEPOSITOR'S REPORT

**FY** (1)

DEPOSIT NUMBER

(2)

DEPOSITOR'S NAME

(3)

TITLE

(4)

DEPARTMENT OR AGENCY

(5)

DATE

DENOMINATIONS

| COUNT | VALUE | AMOUNT |
|---|---|---|
| | 0.01 | |
| | 0.05 | |
| | 0.10 | |
| | 0.25 | |
| | 0.50 | |
| | 1.00 | |
| | 2.00 | |
| | 5.00 | |
| | 10.00 | |
| | 20.00 | |
| | 50.00 | |
| | 100.00 | |

(6)

| | |
|---|---|
| **TOTAL CASH:** | |
| Checks & Money Order: | |
| Credit/Debit Card Total: | |
| **TOTAL:** | |
| TPS End Shift: | |
| Difference: | |

## DEPOSITOR [ FOR T.P.S. ONLY ]

This report is supported by: (if applicable) FR# (7a) _____

thru FR# _____ Other documents in our files.

(7b)

SIGNATURE OF DEPOSITOR

## REVENUE DISTRIBUTION [ FOR NON-T.P.S. ONLY ]

| | | |
|---|---|---|
| 1. Revenue Account No. | | |
| 2. Revenue Account No. | | |
| 3. Revenue Account No. | | (8a) |
| 4. Revenue Account No. | | |
| 5. Revenue Account No. | | |
| 6. Total from other side | *(see back)* | (8b) |
| 7. Cash Over | | |
| 8. Other | | |
| 9. Other | | |
| 10. TOTAL CREDIT | | (8c) |

**CERTIFIED TRUE AND CORRECT:**

(9a)

SIGNATURE OF CASHIER OR TREASURER

(9b)

DATE: _____

**Form ACC-TGA002** (Jul 2019)

(Front Page)

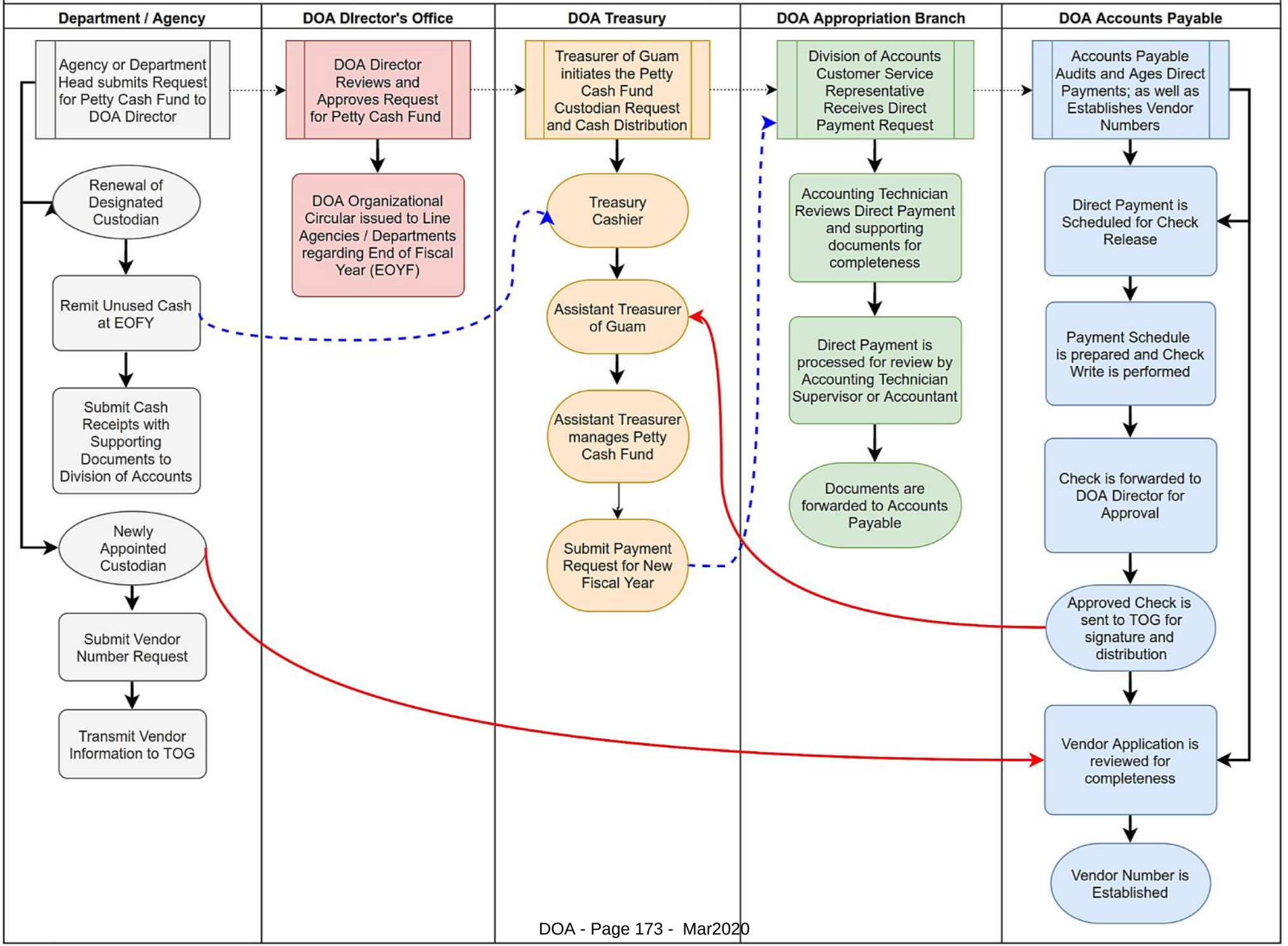
# TPS DEPOSITOR'S REPORT

**REVENUE DISTRIBUTION [ FOR NON-T.P.S. ONLY ]**

| | | |
|---|---|---|
| a) Revenue Account No. | | |
| b) Revenue Account No. | | |
| c) Revenue Account No. | | |
| d) Revenue Account No. | | |
| e) Revenue Account No. | | |
| f) Revenue Account No. | | |
| g) Revenue Account No. | | |
| h) Revenue Account No. | | |
| i) Revenue Account No. | | |
| j) Revenue Account No. | | |
| k) Revenue Account No. | | |
| l) Revenue Account No. | | |
| m) Revenue Account No. | | |
| n) Revenue Account No. | | |
| o) Revenue Account No. | | |
| p) Revenue Account No. | | |
| q) Revenue Account No. | | |
| r) Revenue Account No. | | |
| s) Revenue Account No. | | |
| t) Revenue Account No. | | |
| u) Revenue Account No. | | |
| v) Revenue Account No. | | |
| w) Revenue Account No. | | |
| x) Revenue Account No. | | |
| y) Revenue Account No. | | |
| z) Revenue Account No. | | |
| aa) Revenue Account No. | | |
| bb) Revenue Account No. | | |
| cc) Revenue Account No. | | |
| dd) Revenue Account No. | | |
| **TOTAL** (Item 6 FRONT) | | 8b |

This page provides additional itemization of deposits and related accounts. Upon completion, the total MUST BE PLACED on Item #6 of this deposit report.

# DOA PETTY CASH ACTIVITY - typical process flow






Form ACC-FLW004 (Jan2019)

EDWARD M. BIRN
*Director (Direktot)*
EDITH C. PANGELINAN
*Deputy Director (Sigundo Direktot)*

# DEPARTMENT OF ADMINISTRATION

DIPATTAMENTON ATMENESTRASION

DIRECTOR'S OFFICE
*(Ufisinan Direktot)*
Telephone (*Telifon*): (671) 475-1101/1250 • Fax (*Faks*): (671) 477-6788

LOURDES A. LEON GUERRERO
*Governor (Maga'hâga)*
JOSHUA F. TENORIO
*Lt. Governor (Sigundo Maga'lâhi)*

September 27, 2019

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO: 2019-034**

TO: All Line Department and Agency Heads, Government of Guam

FROM: Director, Department of Administration

SUBJECT: **PETTY CASH – Standard Operating Procedure (SOP) UPDATE**

*Buenas yan Hafa Adai!* Effective immediately, Petty Cash procurement transactions of **$250.00 or less** shall be delegated to the Administrative Services Officer (ASO) or designated authorized personnel of all line departments and agencies. The SOP for all Petty Cash transactions shall be as follows:

1. **Obtain** no less than three (3) quotations from authorized government of Guam vendors to verify availability of item(s) being requested. No specific form is required.
    a. **Vendor Contact Information**: list the name, point-of-contact, contact number and email address of vendor representative.

2. Upon receipt of the minimum three (3) quotations; **award** the vendor who meets the minimum requirements indicated on the abstract.
    a. **Transmit** to the ASO or designated authorized personnel charged as Petty Cash Custodian for review and issuance of funds.

3. Upon receipt of funds from the Petty Cash Custodian, **proceed with purchase** from the approved vendor.
    a. **Submit an itemized receipt** to the Petty Cash Custodian for proper closure of transaction.

    b. Petty Cash Custodian must **attach all receipts to the abstract**.

Strict adherence to this Petty Cash procedure is mandatory. The Department of Administration (DOA) has the right to terminate the Petty Cash procedure if needed. Furthermore, DOA may conduct a periodic audit to ensure compliance of these procedures. The Petty Cash Custodian is ultimately responsible for all Petty Cash transactions and any infractions within the transactions.

Should you have any questions regarding this Circular, please do not hesitate to contact Ms. MaryGrace Edrosa, General Accounting Supervisor at 475-1283 or email at MaryGrace.Edrosa@doa.guam.gov or Ms. Tammy Batac, Accountant at 475-1130 or email at Tammy.Batac@doa.guam.gov.

Your assistance in complying with this Circular is greatly appreciated. Si Yu'os Ma'ase.

*Senseramente,*

**EDWARD M. BIRN**

**Attachment:**

cc: Edith C. Pangelinan, Deputy Director, DOA
Rose Fejeran, Treasurer of Guam, Division of Accounts - DOA
Claudia S. Acfalle, Chief Procurement Officer, General Services Agency - DOA

# Petty Cash Voucher *(Sep 2019)* Form ACC-PCA001

## *Establishment of Petty Cash Fund:*

A Petty Cash Fund is established upon the approval of a written request from a department or agency head. The Approving authority of a Petty Cash Fund request is the Department of Administration Director.

### *Fund Custodian:*

A department of agency head shall designate in writing the Custodian of each authorized Petty Cash Fund. A copy of such designation shall be furnished to the Department of Administration Director. The Petty Cash Custodian will be held personally liable for any disbursement that is not supported by records herein provided.

### *Loss of Money:*

Any loss of Petty Cash Fund monies must be reported in writing to the Department of Administration Director within fifteen (15) days of discovery. Relief for loss will be handled in accordance with the provisions of Section 6104 of the Guam Code Annotated.

### *Disbursement:*

**No petty cash disbursement shall be made unless properly supported by a Petty Cash Voucher form.**

## *Petty Cash Voucher*

### *Line by Line Instructions*

**1 - Department**

Enter the name of the department or agency making the petty cash purchase.

**2 – Document Number**

Enter the number assigned to the voucher. The beginning number as of the first day of each fiscal year, will be one (1), and continued numerically until the end of the fiscal year. The structure of the control number is shown below:

***Example:*** **PCV - 07 06 001**

**PCV (Petty Cash Voucher)**
**07 (Fiscal Year)**
**06 (Dept or Agency Code)**
**001 (Departmental Control No.)**

**3 – Date**

Enter the date voucher is prepared.

**4 – Pay to**

Enter the name of the vendor from whom goods are purchased or the payee to whom any money from the Petty Cash Fund is paid.

### *Cash disbursement for item(s) described:*

**5 – Item No.**

Enter the item number that is used to identify the item(s) purchased.

**6 – Item(s)**

Enter a brief description of the item(s) purchased.

**7 – Account Number**

Enter the account number in which the item(s) purchased are to be charged.

**8 – Amount**

Enter the amount of each item, or items, purchased.

**9 – Total**

Enter the total amount of all items purchased.

**10 – Approval/Disapproval**

Please leave blank. This is to be completed by the department or agency head, or the official who is authorized to approve payments from a Petty Cash Fund.

**11 – Cash received by**

To be signed by the vendor or payee upon receipt of the cash payment.

***Note: If a vendor's invoice is marked "paid", or cash sales slip is attached to the voucher, no signature is required.***

**12 – Waiver of Petty Cash Limitation**

To be signed by the Department of Administration Director if items purchased cost more than $250.00 each.

**NOTES:**

1. **DOA Organizational Circular 2019-034 updated maximum Petty Cash Fund to $250.00.**
2. Memo for approval must accompany application for Petty Cash Custodian. These must include:
   a. Full legal name;
   b. Social Security Number;
   c. Signature Samples.
3. Restrictions:
   a. Food items, and
   b. Beverages
4. MUST BE KEPT LOCKED AT ALL TIMES.

# PETTY CASH VOUCHER

Department of: 1

Document No.: PC - 2

Date: 3

Pay to: 4

Cash disbursement for item(s) described below:

| Item No. | Item(s) | Account No. | Amount |
|---|---|---|---|
| | | | $ |
| 5 | 6 | 77 | 8 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | TOTAL: | $ 9 |

☐ Approved

☐ Disapproved

Cash received by:

10
DEPARTMENT/AGENCY HEAD

11
EMPLOYEE

**WAIVER OF PETTY CASH LIMITATION**

*(Required only if items are over $250.00 each.)*

12
*Chief Financial Officer*, Department of Administration

**Form ACC-PCA001**
Revised 09/2019

# GOVERNMENT OF GUAM
# PETTY CASH FUND

## Cash Count Report

Cash Count of Petty Cash as of: _____

1. Currency and coins

| *Denomination* | *Pieces* | *Amount* |
|---|---|---|
| $ 100 . 00 | | $ |
| 50 . 00 | | |
| 20 . 00 | | |
| 10 . 00 | | |
| 05 . 00 | | |
| 02 . 00 | | |
| 01 . 00 | | |
| 00 . 50 | | |
| 00 . 25 | | |
| 00 . 10 | | |
| 00 . 05 | | |
| 00 . 01 | | |
| | | $ |

2. Unreplenished Petty Cash Vouchers:

PC -

CONTROL NOS.

3. Total Petty Cash Fund

4. Overage or (Shortage)

I hereby certify I personally counted the composition of the petty cash fund and this report is complete and correct:

AUTHORIZED PETTY CASH CUSTODIAN _____ DATE _____

**FOR TREASURER OF GUAM USE ONLY**

Acknowledge Receipt of Cash

TREASURER OF GUAM _____ DATE _____

**Form ACC-PCB001**
Revised 09/2019

# GOVERNMENT OF GUAM
## PETTY CASH REPLENISHMENT REPORT
## **WITHOUT DIVISIONS**

_____
ORIGINATING DEPARTMENT

| Control No. | Amount | Control No. | Amount |
|---|---|---|---|
| **PC -** | $ | **PC -** | $ |
| **PC -** | | **PC -** | |
| **PC -** | | **PC -** | |
| **PC -** | | **PC -** | |
| **PC -** | | **PC -** | |
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| **PC -** | | **PC -** | |
| **PC -** | | **PC -** | |
| **PC -** | | **PC -** | |
| **PC -** | | **PC -** | |
| TOTAL EXPENDITURE: | | | $ |

| | |
|---|---|
| TOTAL OF PETTY CASH FUND: | $ |
| *less:* TOTAL EXPENDITURES: | $ |
| PETTY CASH ON HAND | $ |

I hereby certify that this report presents a complete and correct accounting of the PETTY CASH FUND:

From: _____ To: _____

_____
PETTY CASH CUSTODIAN

It is hereby certified that all expenditures listed are for necessary government purposes and reimbursement therefore is hereby approved:

_____
APPROVING OFFICIAL

**Form ACC-PCC001**
Revised 09/2019

# GOVERNMENT OF GUAM
## PETTY CASH REPLENISHMENT REPORT
## **WITH DIVISIONS**

_____
ORIGINATING DEPARTMENT

| Control No. | Amount | Control No. | Amount |
|---|---|---|---|
| PC - | $ | PC - | $ |
| PC - | | PC - | |
| PC - | | PC - | |
| PC - | | PC - | |
| PC - | | PC - | |
| PC - | | PC - | |
| PC - | | PC - | |
| PC - | | PC - | |
| | | TOTAL EXPENDITURE: | $ |

| Division Name | Account Number | Description | Amount |
|---|---|---|---|
| | | | $ |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | TOTAL: | $ |

| | |
|---|---|
| TOTAL OF PETTY CASH FUND: | $ |
| *less:* TOTAL EXPENDITURES: | $ |
| PETTY CASH ON HAND | $ |

I hereby certify that this report presents a complete and correct accounting of the PETTY CASH FUND:

From: _____ To: _____

_____
PETTY CASH CUSTODIAN

It is hereby certified that all expenditures listed are for necessary government purposes and reimbursement therefore is hereby approved:

_____
APPROVING OFFICIAL

**Form ACC-PCC002**
Revised 09/2019

# DEPARTMENT OF ADMINISTRATION
*(DIPATTAMENTON ATMENESTRASION)*
## TREASURER OF GUAM
*(TRISURARION GUAHAN)*
Post Office Box 884 Hagåtña, Guam 96932
Tel: (671) 475-1122/1286 • Fax: (671) 475-1243


Check No.: _____ Date: _____

| Department | Division/Section | Supplement No. |
|---|---|---|
| | | |

## RECEIPT OF GOVERNMENT FUNDS

| PRIMARY | ALTERNATE |
|---|---|
| | |

The above agent(s) has received the amount specified below for the following fund(s) from the Government of Guam.

**PETTY CASH FUND**

PC Custodian: $ ____

**CHANGE FUND**

Treasury Agent: $ ____

In acknowledgement receipt of the above Fund for the sole purpose shown. I assumed full responsibility for it while under my custody.

This receipt also certifies that I am aware of the responsibilities defined in the procedures attached to the Treasurer's Directive. I have to comply with such procedures and to properly secure that fund in a locked file, vault or safe. In the event, any loss of funds through my own fault and/or negligence, or separation from the Department, a**ll Petty Cash replenishment(s) and Cash on Hand MUST BE TURNED IN TO THE TREASURER OF GUAM. I understand that if I do not fulfill my duties as Custodian, or failure to comply herein will result on a (1) Check Hold on any Government of Guam check(s) owed to the Custodian(s) above. By signing this form, I authorize appropriate officials to affect payroll deductions until they recover the entire loss (THIS PAYROLL DEDUCTION AUTHORIZATION IS AUTOMATIC); and (2) If no longer employed within the Government of Guam, standard collection processes will begin.**

Received by: Issued by:

_____ _____

Date: _____ Date: _____

## CLOSE-OUT FISCAL YEAR: _____

Received from Custodian/Agent: Date:

_____ _____

**PC Custodian: $** ____ **Treasury Agent: $** ____

This releases the custodian/agent from all responsibility and liability(ies) for this Fund from this date:

Treasurer of Guam Date

_____ _____

**FORM ACC-PCD001** REVISED: 09-2019

GOVERNMENT OF GUAM
*(GUBETNAMENTON GUAHAN)*
**DEPARTMENT OF ADMINISTRATION**
*(DIPATTAMENTON ATMENESTRASION)*
(Dibision Inadilanto Yan Guinaha Para Taotao)
Post Office Box 884 * Hagåtña, Guam 96932
TEL: (671) 475-1122/1286 * FAX: (671) 475-1243

# EMPLOYEE SEPARATION CLEARANCE

NAME: SSN (LAST 4):

POSITION TITLE:

DEPARTMENT/SECTION: HOME PHONE:

**THE SEPARATING EMPLOYEE MUST PERSONNALY CLEAR WITH THE FOLLOWING DEPARTMENTS IN THE ORDER BELOW:**

**PLEASE NOTE:** **YES** Indicates the employee has an **outstanding obligation** due to the agency or pending clearance. **NO** Indicates the employee is cleared with **NO outstanding obligations**.

| | DEPARTMENT | OBLIGATIONS YES | OBLIGATIONS NO | CLEARED BY | CONTACT NUMBER | DATE |
|---|---|---|---|---|---|---|
| 1. | Employee's Department / Agency | | | | | |
| 2. | Department of Revenue and Taxation, Collections Branch | | | | | |
| 3. | Office of the Attorney General - Child Support Enforcement Division. | | | | | |
| 4. | Guam Memorial Hospital Authority, Patient Affairs Department | | | | | |
| **DEPARTMENT OF ADMINISTRATION** | | | | | | |
| 5. | Admin. Services and Records Branch, DOA, HR Division (**Executive Branch Line Agency Employees ONLY**) | | | | | |
| 6. | IT Clearance, Office of Technology | | | | | |
| 7. | Insurance Clearance, Division of Personnel Management | | | | | |
| 8. | Treasurer of Guam, Distribution Window, Ground Floor (**APPRENTICE EMPLOYEES ONLY**) | | | | | |
| 9. | Travel Section & Accounts Receivable, Division of Accounts | | | | | |
| 10. | Treasurer of Guam, Distribution Window | | | | | |

*** IF AN EMPLOYEE HAS AN OBLIGATION PENDING, PLEASE NOTE STATUS ON HOW PAYMENT IS MADE, OR AN ATTACHMENT EXPLAINING STATUS.**

The undersigned employee hereby acknowledges the above-mentioned certification to be true and correct.

EMPLOYEE'S SIGNATURE DATE

# TRAVEL
# / FIXED ASSETS

Armilynn.Lujan@doa.guam.gov
671-638-3824

Anthony.Macias@doa.guam.gov
671-475-1140

Krystyna.Ilagan@doa.guam.gov
671-475-1130

# Fixed Assets

*Division of Accounts*

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## ARTICLE 7
## GENERAL PROPERTY CONTROL

§ 22701. Property Loss or Damage.
§ 22702. Property Survey.
§ 22703. Exemption from § 22702; Law Library Donations.
§ 22704. Acquisition of Office Space & Other Facilities.
§ 22705. Release of Working Animals from Government Service.

### § 22701. Property Loss or Damage.

An officer or agent responsible under the government for property will be charged for any damage (beyond ordinary wear and tear) or loss, or destruction of the same, unless he shows to the satisfaction of the

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Director of Administration, by affidavit or depositions, or by report of a board of survey, that the damage, loss or destruction was occasioned by unavoidable causes, without fault or neglect on his part.

**SOURCE**: GC § 6109.

**§ 22702. Property Survey.**

(a) There is within the government of Guam a Board of Survey which shall be composed of five members appointed by the Governor with the advice and consent of the Legislature. The Board of Survey shall meet within fifteen days after preparation of a listing of surplus and lost property. No member shall be an employee of the government of Guam. No member shall receive compensation for his services on the Board of Survey. No member shall purchase or obtain surplus property upon its disposition. No entity, charitable or for profit, in which a member is actively involved shall become eligible to purchase or obtain surplus property upon its disposition. Three members of the Board shall constitute a quorum and a majority of those present may take action on behalf of the Board.

(b) On the second Monday of each Quarter, each department administrator whose department has surplus or lost property shall provide the Director of Administration with a list of all personal property which has been disposed of in accordance with § 22703 of this Article, become unserviceable through wear and tear, obsolescence or otherwise, or how been lost. On the third Monday of each Quarter, the Director of Administration shall promulgate a listing of all surplus and lost property and distribute it to each department or agency within the government of Guam. Any department or agency may request transfer of the surplus property to it at no cost. The request for transfer shall indicate the intended use for such property. The Guam Community College and the Department of Vocational Rehabilitation may be requested to repair property if the property can be restored to use at a reasonable rate, provided, that no property shall be repaired or restored if the cost exceeds 65% of the value of the property.

(c) The Board of Survey shall authorize the transfer of property among agencies and departments of the government of Guam. If costs of repair have been incurred, then the acquiring agency shall pay such costs.

COL03252013

(d) If a department of agency proposed to use surplus property as a trade-in, then the Board of Survey shall approve the terms of the trade-in including the amount of the allowance.

(e) Property not disposed of by transfer or trade-in shall be sold as follows:

(1) Property with an acquisition cost of less than $1,000 or with an acquisition cost of more than $1,000 with a fair market value at the time of disposal of less than $500 maybe sold at fixed prices as determined by the Board at a surplus sale operated by the Department of Administration and open to the public at specified dates and times.

(2) Property with an acquisition cost of more than $1,000 and with a fair market value at the time of disposal of more than $500 shall be sold to the highest bidder at an auction which has been advertised to the public more than 10 days in advance of such sale.

(3) All money received from such sale shall be deposited in the General Fund.

(f) Property which has not been transferred, traded in or sold after 60 days may be donated to a local charitable, social or civil association on a first come first served basis, or disposed of in any other way possible.

(g) If the property has been lost, then the Board of Survey shall review the circumstances of the loss, determine if the loss was due to the negligence of any employee and authorize the removal of the property from official government records. If the loss occurred because of the negligence of any employee, then the Board shall refer the matter to the Attorney General to pursue recovery of the loss.

(h) The provisions of this Section shall be applicable to the Executive, Legislative, and Judicial Branches of the Government unless the property is subject to disposal by Federal law.

**SOURCE**: GC § 6110 added by P.L. 10-72; amended by P.L. 16-61.

**CROSS-REFERENCES**: This section does not apply to surplus supplies, the definition and disposition of which are covered in 5 GCA § 5403 as part of the Procurement Law.

COL03252013

**3.6**
**Fixed Assets Policy**

3.6.1 – Description and Background:

Fixed assets enable the government to provide and deliver the necessary public sector services. The performance and continued use of these fixed assets is essential to the health, safety, economic development and quality of life of those receiving services. Furthermore, it is necessary for all division and section managers to maintain adequate control over all the Government's resources, including fixed assets, to minimize the risk of loss or misuse.

Fixed assets, including property, plant, equipment and infrastructure (e.g. roads, bridges, ramps and other similar items), are reported in the governmental activity column of the government-wide financial statements. Such assets, whether purchased or constructed, are recorded at historical cost or estimated historical cost. Construction in progress includes all associated cumulative cost of a constructed fixed asset. Construction in progress is relieved at the point at which an asset is placed in service for its intended use. Donated fixed assets are recorded at estimated fair market value at the date of donation. Fixed assets are capitalized when the cost of the individual item is $50,000 or greater. Fixed assets are tagged when the cost of the individual item is $5,000 or greater.

The cost of normal maintenance and repairs that do not add to the value of assets or materially extend lives are not capitalized. Interest incurred during the construction phase of fixed assets is included as part of the capitalized value of the assets constructed. Fixed assets are depreciated using the straight-line method.

3.6.2 – Fixed Asset Management, Recording and Tagging Fixed Assets:

Fixed assets are interfaced through the AS400 through purchasing and accounts payable, which creates a corresponding pending asset record. The information gathered include, but not limited to the following, purchase order, invoice, journal vouchers, and other records.

All fixed asset purchases must use object code 230,250, and 450.

Every Monday, the fixed assets Division of the Division of Accounts will extract all fixed asset purchases for the week prior in which they will have three (3) days to tag the asset. Upon tag placement, by the Fixed Assets Division, the asset information, description of the asset, serial number, model number, manufacturer, etc. from the vendors invoice, will be verified prior to tag placement.

Upon receipt of the asset, such will be assigned a tag with a unique number by the Fixed Assets Division, for all items that meet the capitalization policy. The tag will be affixed to the asset until such time is disposed as determined by the Fixed Assets Division.

The department shall notify the Fixed Assets Division of any change in location or loss of a fixed asset.

The department head or their designated asset manager shall ensure that appropriate systems of physical management and control are established and adhered to and ensure that the assets are used in accordance with applicable rules and regulations and federal grant conditions and requirements.

3.6.3 – Federal Funded Fixed Asset Purchases:

For fixed asset purchases using federal funds in which the purchase cost is $5,000 or greater per individual asset , prior grantor approval must be obtained prior to purchase of the asset and must be documented with the purchase order file and provided to the Division of Accounts prior to the purchase of the asset.

3.6.4 – Capitalization Policy:

Fixed assets should be capitalized if the following apply:

1. The estimate useful life of the asset is greater than one(1) year following the date of acquisition, **and**
2. The purchase of the asset is $50,000 or greater for reporting.

Purchase costs of fixed assets, including freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use, should be included in determining the acquisition cost and capitalized accordingly.

The capitalization policy threshold applies to individual fixed assets, not a group of fixed assets.

All items and purchases that do not meet the above criteria should be expensed in the period which they are acquired.

3.6.5 – Useful life and Depreciation:

The useful life of the asset is the amount of time the department is expected to receive benefit from the asset. The asset life is generally determined by best practices and general useful lives are listed below.

| Type | Useful Life (In Years) |
|---|---|
| Land | N/A |
| Construction in progress | N/A |
| Buildings | 40 |
| Vehicles | 5 to 6 |
| Computers | 5 |
| Equipment and Machinery | 7 |
| Furniture and Fixtures | 7 |
| Infrastructure | 25 |

Fixed assets are depreciated using the straight-line method. Such is calculated by dividing the acquisition cost over the useful life to obtain the annual depreciation.

3.6.6 – Donated Property

Donated Fixed assets are donated from various other government or private businesses for the use of the government. Donated fixed assets are recorded at the estimated fair market value at the date of do nation. Donated property must also meet the established capitalization thresholds as stated in section 3.6.104, in order to be capitalized. A receiving report from the department receiving the donated property must also perform an assessment of the value of the donated property. See example below for vehicles.

Additionally, an analysis by the department receiving the donated property must be performed to determine whether the asset should or should not be capitalized. The department must request from the Fixed Assets Division of the Division of Accounts for a pre-numbered donated property assessment form prior to donated items being used for operations. The department must complete the donated property assessment form provided by the Fixed Assets Division (DOA Form Acc-PMD001) and attach copies of all research material performed for the donated item to support the estimated fair market value. Furthermore, concurrence from the Fixed Assets Division must be obtained prior to capitalization of the fixed asset.

*Vehicle Assessment example* -

Need to obtain the following to determine the blue book value:

1. Year, Make, Model, Engine Size (4 cylinders, 6 cylinder etc.), Drive Train (2WD, 4WD), transmission (automatic, Manual 4 Speed, etc.), Mileage, and other working equipment (Air Conditioning, Power Steering, Radio Type, Towing Package, etc.)

2. Determine Value from Kelly Blue Book via www.kbb.com

3. Print a copy and file with DOA Form ACC-PMD001 to support the estimated fair market value.

3.6.7 – Physical Inventory:

A physical inventory of all fixed assets is required once every two years, and be conducted by the departments and verified by the Fixed Assets Division of the Division of Accounts. The Fixed Assets Division will send inventory worksheet listing all the assets to the department head, along with instructions regarding the physical inventory. The department head or their designee, shall locate all items, update the inventory worksheet data and return the physical inventory results to the Fixed Assets Division within 30 working days or as instructed by the Fixed Assets Division. The Fixed Asset Division will then arrange with the department head a date and time for the physical inventory to be performed by the Fixed Assets Division. The Department head or designee will escort the Fixed Asset Division to each item. The Fixed Asset Division will verify the assets to the schedule and update the worksheets. Furthermore, upon completion of the physical inventory, the Fixed Assets Division will update the Fixed Assets System accordingly.

3.6.8 – Assets found, but not listed on the fixed assets listing:

For assets found, but not listed on the fixed assets listing of the department, the department must record in a separate worksheet, listing all the details, asset description, asset number, serial number, engine number, make, model, etc. Additionally, a copy of the purchase order, vendor invoice, and any other documents to support the purchase of the item should be provided to the Fixed Assets Division. The Fixed Assets Division will then verify the information during the physical inventory count and update the Fixed Assets System accordingly.

3.6.9 – Asset Disposal

Fixed assets of the Government cannot be thrown away or discarded. The department must request from the Fixed Assets Division of the Division of Accounts for their pre-numbered asset disposal form prior to any disposal. To dispose of an asset, the department must complete the asset disposal form provided by the Fixed Assets Division (DOA Form ACC-PMB001). The department must provide the appropriate tag number, description, date and other fixed asset details. Furthermore, the department head must sign and approve the disposal form provided by the Fixed Assets Division. No disposal of asset will be processed if the forms are not properly completed and submitted. All Assets Disposal must be approved and verified by the Fixed Assets Division.

3.6.10 – Asset Transfer:

When the department no longer has a need for the asset, but another government department may make use of the asset, the department can transfer it to the other department by filling out the asset transfer form provided by the Fixed Assets Division of the Division of Accounts. The department must request from the Fixed Assets Division, their pre-numbered asset transfer form prior to any transfer. To transfer an asset, the department must complete the asset transfer form provided by the Division of Accounts (DOA Form ACC-PMC001). If the asset is federally funded, the Federal Grantor's approval of the transfer must be attached. The transferring department must provide the appropriate tag number, description, date, department the asset is transferring to and the location the asset will be located. Furthermore, the department head for the current location of the asset and the department head for the new location of the asset must sign and approve the transfer form provided by the Fixed Assets Division. No transfers of the asset will be accepted if the forms are not properly completed and submitted. If the asset is to be surplused the department must complete the asset transfer form provided by the Fixed Assets Division upon which such will be transferred to the General Services Agency. All assets transfers must be approved and verified by the Fixed Assets Division prior to any transfer being performed.

3.6.11 – Stolen Assets:

For any government property that has been stolen, the employee that discovered the suspected theft must report such to their department head within 24 hours. Additionally the department head must notify the Guam Police Department, within the same time period of 24 hours. Upon completion of the Police Investigation, a copy of the report pertaining to the theft must be provided to the Fixed Assets Division of the Division of Accounts in which the stolen asset will be removed from the Fixed Asset System.

3.6.12 – Missing Assets:

For missing assets discovered during the physical inventory, the Fixed Assets Division of the Division of Accounts will discuss the items with the department head to ascertain their possible location on which the department head will have 10 working days to try and locate the item. If the item still cannot be located, it will be recorded as disposed in the Fixed Assets System.

Furthermore, all missing assets will be reported by the department to the Governor, Guam Legislature and Office of Public Accountability along with the quarterly reporting requirements of expenditures from the Division of Accounts (DOA Form ACC-PME001).

3.6.13 – Assets Located Off-Site of Department:

When a department head determines that it is necessary for a government employee to take government equipment off-site, an equipment form must be signed and approved which details the equipment, serial number, make, model and its intended use while the asset is off-site. The form must be signed by the employee and approved by the department head prior to release of the asset. Additionally, a log sheet with the asset description, asset number, model number, serial number, etc which details the date the asset was checked out of the division, the date the asset was checked back in to the division, the asset location and personnel in custody of the asset.

Furthermore, the off-site equipment forms (DOA Form ACC-PMA001) and equipment log sheet must be kept on file and made available to the Fixed Assets Division of the Division of Accounts upon request.

Approved by:

_____
Kathrine B. Kakigi
Financial Manager, Department of Administration

_____
Edward M. Birn
Acting Director, Department of Administration

**PURPOSE:** Physical inventory of both non-tangible assets (properties) belonging to the Government of Guam.

**GENERAL GUIDELINES:** Listed below are the general guidelines for conducting the physical inventory.

Fixed Assets Physical Inventory Guidelines and Procedures

1. The Director, Department Head or designated responsible personnel for property management should establish a timetable and coordinate the effort necessary to conduct the inventory.
2. Physical inventory should only be performed on assets that meet the capitalization policy:
    a. Asset estimated useful life at acquisition was greater than one (1) year, and
    b. The purchase cost of the individual asset is $5,000 or greater, or
    c. The asset is a computer, vehicle or related item.
3. A comprehensive wall-to-wall physical inventory of all fixed assets must be performed and completed no later than thirty (30) days after receipt of this memo. You may want to begin inventorying one section at a time to ensure all fixed assets are accounted for.
4. Attached herewith, is a listing of your department's fixed assets listed in the Fixed Assets System. This fixed assets listing provided should be used when performing the physical inventory.
5. Locate the physical asset in your department.
6. Locate the asset in the fixed assets listing.
7. Verify the Asset Number, Serial Number or Vin Number, Asset Description and other information per the fixed asset listing provided, to the actual asset.
8. Upon verification, please check mark the box, located. Additionally, please assess and note on the fixed asset listing, whether the item is in good working condition.
9. After all the information is verified, tag the asset with the accompanying labels. The personnel performing the inventory of the asset should initial and input the date the item was inventoried. The labels should be placed in a location easily accessible and identifiable. For computers, place where the serial tag is located. Placement of labels on vehicles need not be performed.
10. For all assets not found on the listing, please input all the fixed assets details in a separate listing to include the following information: asset description, asset tag number, year, make, model, serial number, vehicle VIN number and if obtainable, appropriation account number, vendor number, purchase order, invoice number and any other information available.

11. Upon completion of the physical inventory, please contact Mr. Michael Cabral, GAS, to arrange for the inspection and inventory by the Fixed Assets Division. Should you have any further questions or concerns, please contact Mr. Michael Cabral at 475-1240 or via email at michael.cabral@doa.guam.gov.

**PROCEDURES:** Physical inventory is conducted every two years.

1. Call the Agency / Department to schedule a physical inventory
    a. Acquire inventory listing from the agency / department
    b. Use their list to spot check the inventory
        i. At least one agency / department personnel must accompany the assigned DOA staff for the duration of the inventory.
        ii. Use the serial number or model number as tags.
        iii. Note the following separately:
            1. Assets between $500 and $4,999.99 (agency maintained);
            2. $5,000.00 and above, including computer-related items and vehicles, for tagging;
        iv. Note the equipment / capital outlay missing in the list;
        v. After the check, make a copy of the list, let agency / department personnel sign Department of Administration's (DOA's) copy.
2. Cross check the Agency / Department list against DOA's system inventory listing
    a. If there are discrepancies – immediately inform the agency / department.
    b. If the agency / department agrees with the discrepancies, ask for the following documentation (based on reason / scenarios):
        i. Stolen / Lost – copy of official police report;
        ii. Surplus / Damage – documentation stating cause(s) and Form ACC-PMB001; and
        iii. Transfer – copy of official transfer letter (form
    c. If the agency / department challenges or cannot solve the discrepancies:
        i. Note the discrepancies on the DOA Fixed Assets Report
        ii. Let agency / department know that DOA will report the discrepancies
3. Submit report to comptroller

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

**Form ACC-PMA001 (Sep 2019)**

**Document Number**

DOA Control # _____

Dept Control # _____

## OFF-SITE EQUIPMENT

**DEPARTMENT/AGENCY:** _____

**EMPLOYEE NAME:** _____

**SECTION:** _____

**DEPARTMENT NUMBER:** _____

**DATE:** _____

| Asset Description | Asset No. | P.O. No. | Make | Model No. | Serial No. | Remarks |
|---|---|---|---|---|---|---|
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*The equipment listed above is/are assigned to the above-mentioned employee. Should any equipment require to be surveyed, transferred, or if an employee separates from the Division/Department, the employee should notify the fixed asset section for proper action and reporting. The employee is responsible to report to the fixed asset section and their immediate supervisor any loss or damages to any equipment for immediate action as determined by the Division of Accounts Fixed Assets Division.*

**By signing below, you agree to the terms and conditions mentioned above.**

| Name | Employee Signature | Date |
|---|---|---|
| **Name** | **Dept / Division** | **Date** |

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

**Form ACC-PMB001** (Sep 2019)

**Document Number**

DOA Control # _____

Dept Control # _____



# REPORT OF SURVEY - DISPOSALS

**DEPARTMENT/AGENCY:** _____

**DEPARTMENT NUMBER:** _____ **DATE:** _____

| Asset Description | Asset No. | P.O. No. | Make | Model | Serial No. | Disposition A | B | C |
|---|---|---|---|---|---|---|---|---|
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**Disposition:**
**A - TO BE DESTROYED** **B - TO BE ADVERTISED FOR SALE** **C - TO BE USED FOR OTHER ASSET REPAIRS**

*We certify that the property listed above is/are recommended for disposition to be made thereof as indicated above. As head of the department, I certify disposition of the Government of Guam Property as the need arises, and determine liability, relative to loss, usefulness, stolen and/or damaged property.*

| Print Name | Dept / Division Property Officer Signature | Date |
|---|---|---|
| | | |

| Print Name | Dept / Division Property Officer Signature | Date |
|---|---|---|
| | | |

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

**Form ACC-PMB001 (Sep 2019)**

**Document Number**

DOA Control # _____

Dept Control # _____



# REPORT OF SURVEY - DISPOSALS

**Date & Evaluation of Asset:**

**Findings & Recommendation:**

*We certify that the property listed in Page 1 of this form has been inspected by our office and we recommend disposition to be made thereof as indicated on Page 1.*

| Name | Dept / Division Property Officer Signature | Date |
|---|---|---|
| | | |

| Name | Dept / Division Director Signature | Date |
|---|---|---|
| | | |

## FOR DIVISION OF ACCOUNTS USE ONLY

**Disposal Approved & Verified By:**

| Name | Signature | Date |
|---|---|---|
| | | |

**Entered Into Fixed Assets System:**

| Name | Date & Initials |
|---|---|
| | |

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

**Form ACC-PMC001** (Sep 2019)

**Document Number**

DOA Control # _____

Dept Control # _____

## TRANSFER OF PROPERTY

**TRANSFER DATE** _____

**AUTHORITY TO TRANSFER** _____

**FROM:** _____ (Department) _____ (Division) _____ (Custodian)

**TO:** _____ (Department) _____ (Division) _____ (Custodian)

***If the asset is federally funded, please provide the Federal Grantor's approval for the transfer and attach to this document.***

| Asset Description | Asset No. | P.O. No. | Make | Model No. | Serial No. | Condition | Value ($) |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

***Use Net Book Value on Property Record***

**Remarks:**

| Releasing Department | | |
|---|---|---|
| **Property Officer:** | | |
| **Name** | **Signature** | **Date** |
| **Director:** | | |
| **Name** | **Signature** | **Date** |

| Receiving Department | | |
|---|---|---|
| **Property Officer:** | | |
| **Name** | **Signature** | **Date** |
| **Director:** | | |
| **Name** | **Signature** | **Date** |

## FOR DIVISION OF ACCOUNTS USE ONLY

**Transfer Approved By:** _____ (Name) _____ (Date)

**Verified By:** _____ (Signature) _____ (Date)

**Entered Into Fixed Assets System:** _____ (Initials & Date)

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

**Form ACC-PMD001 (Sep 2019)**

**Document Number** DOA Control # _____
Dept Control # _____



## DONATED PROPERTY ASSESSMENT

**TRANSFER DATE:** _____

**DONATED FROM:** _____
**Department / Company**

**TO:** _____ _____
**Department** **Division**

***Read Page 2 for instructions to perform assessment. Input the assessed value of the items being donated below from page 2.***

| Asset Description | P.O. No. | Make | Model No. | Serial No. | Condition | Value ($) |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

***Attach supporting documents used to determine assessed value. (Blue Book Values, internet searches, etc.)***

**Receiving Department:**

**Property Officer:**

**CAPITAL ASSET** **YES** **NO**

_____ _____ _____
**Name** **Signature** **Date**

**Director:**

**CAPITAL ASSET** **YES** **NO**

_____ _____ _____
**Name** **Signature** **Date**

## FOR DIVISION OF ACCOUNTS USE ONLY

**Verification & Assessment:** _____ _____ _____ **CAPITAL ASSET** **YES** **NO**
**Name** **Signature** **Date**

**Entered Into Fixed Assets System:** _____
**Initials & Date**

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

**Form ACC-PMD001 (Sep 2019)**

**Document Number** DOA Control # _____
Dept Control # _____



## DONATED PROPERTY ASSESSMENT

## ASSET VALUE ASSESSMENT

*This Form is to be used to assist with determining the Assessed Value of the Property Being Donated. As many items will not have a searchable data base to obtain the market value, you will need to search for values via the internet, classified ads, etc. to assist with obtaining the fair market value. Additionally, your judgment as to the condition of the item compared to the items and values from your research will need to be determined. Furthermore, should the donee have the carrying cost available (net book value) such may be used in determining the value to be used. Note: For vehicle donations, please obtain the values based on the Kelly Blue Book, via www.kbb.com. All information used to obtain the assessed value must accompany this form.*
*The Determined Assessed Value below, should be entered into the Value column in page 1. Should multiple items need to be assessed, use the same format for additional pages, as considered necessary.*

| | Asset Description | P.O. No. | Make | Model | Year | Mileage | Other | Value ($) |
|---|---|---|---|---|---|---|---|---|
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |

Total _____

Average Cost _____

_____

**Determined Assessed Value** _____

**Remarks:**

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

**Form ACC-PME001 (Sep 2019)**

**Document Number**

DOA Control # _____

Dept Control # _____

# STOLEN - MISSING - LOST EQUIPMENT

**DEPARTMENT/AGENCY:** _____

**EMPLOYEE NAME:** _____

**SECTION:** _____

**DEPARTMENT NUMBER:** _____

**DATE:** _____

| Asset Description | Asset No. | P.O. No. | Make | Model No. | Serial No. | Remarks |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

*The equipment listed above is/are assigned to the above-mentioned employee. Should any equipment require to be surveyed, transferred, or if an employee separates from the Division/Department, the employee should notify the fixed asset section for proper action and reporting. The employee is responsible to report to the fixed asset section and their immediate supervisor any loss or damages to any equipment for immediate action as determined by the Division of Accounts Fixed Assets Division.* ***STOLEN : Must attach Police Report and Case Number.*** ***LOST/MISSING : Must attach a Notarized Statement from Employee.***

**By signing below, you agree to the terms and conditions mentioned above.**

| Name | Employee Signature | Date |
|---|---|---|
| | | |

| Name | Dept / Division Director Signature | Date |
|---|---|---|
| | | |

**FOR DIVISION OF ACCOUNTS**

Attached is: ☐ Police Report ☐ Notarized Statement

DOA Official _____ Date _____

# Office Furniture and Equipment Survey

**DEPARTMENT/AGENCY:** _____

| **Employee Name:** | | **Date:** | |
|---|---|---|---|

| **Section:** | |
|---|---|

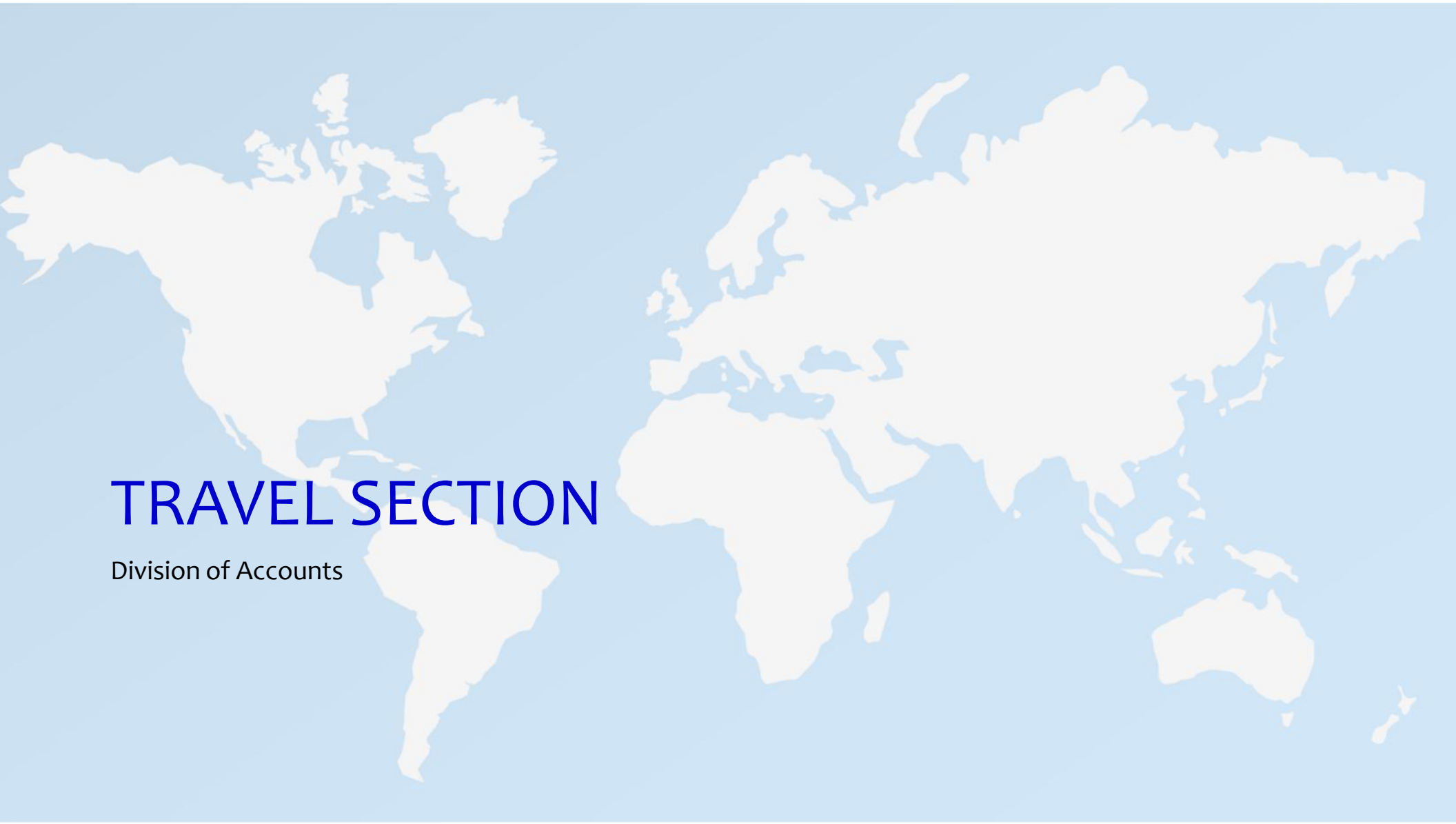
| Item | Make | Model No. | Serial No. | Color | REMARKS |
|---|---|---|---|---|---|
| Monitor | | | | | |
| CPU (Hard Drive) | | | | | |
| Keyboard | | | | | |
| Mouse | | | | | |
| Battery Backup (UPS) | | | | | |
| Calculating Machine | | | | | |
| Printer | | | | | |
| Typewriter | | | | | |
| Telephone | | | | | |
| Filing Cabinet | | | | | |
| Chair | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

*The furniture/equipment listed above is/are assigned to the above-mentioned employee. Should any furniture and/or equipment require to be surveyed, transferred, or if an employee separates from the Division/Department, the employee should notify the fixed asset section for proper action and reporting. The employee is responsible to report to the fixed asset section and their immediate supervisor any loss or damages to any of the furniture/equipment for immediate action.*

By signing below, you agree to the terms mentioned above.

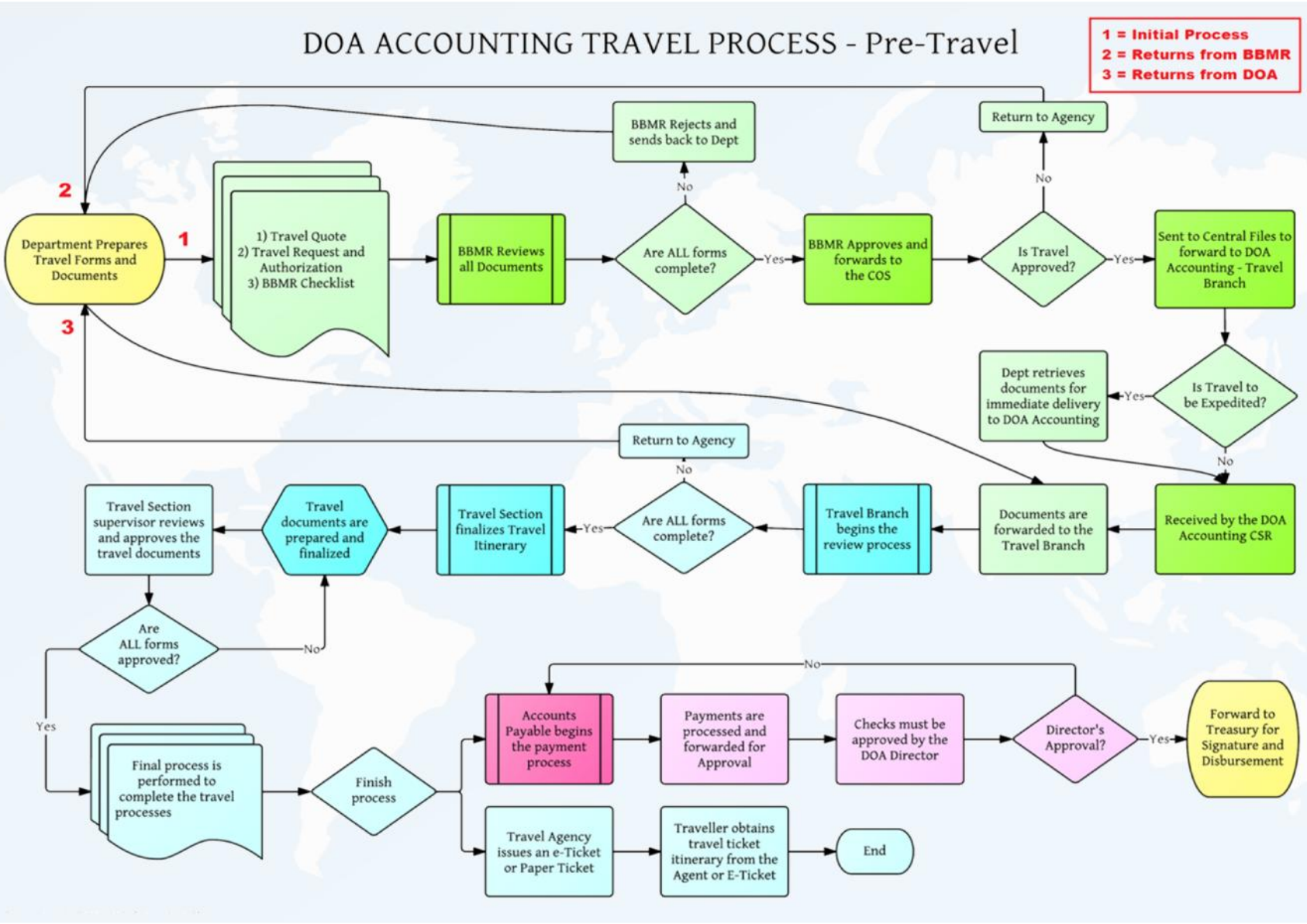
_____ _____

**Employee Signature** **Date**



# TRAVEL SECTION

Division of Accounts


DOA ACCOUNTING TRAVEL PROCESS - Pre-Travel
1 = Initial Process
2 = Returns from BBMR
3 = Returns from DOA
Department Prepares Travel Forms and Documents
1) Travel Quote
2) Travel Request and Authorization
3) BBMR Checklist
BBMR Reviews all Documents
Are ALL forms complete?
BBMR Rejects and sends back to Dept
BBMR Approves and forwards to the COS
Is Travel Approved?
Return to Agency
Sent to Central Files to forward to DOA Accounting - Travel Branch
Is Travel to be Expedited?
Dept retrieves documents for immediate delivery to DOA Accounting
Received by the DOA Accounting CSR
Documents are forwarded to the Travel Branch
Travel Branch begins the review process
Are ALL forms complete?
Return to Agency
Travel Section finalizes Travel Itinerary
Travel documents are prepared and finalized
Travel Section supervisor reviews and approves the travel documents
Are ALL forms approved?
Final process is performed to complete the travel processes
Finish process
Accounts Payable begins the payment process
Payments are processed and forwarded for Approval
Checks must be approved by the DOA Director
Director's Approval?
Forward to Treasury for Signature and Disbursement
Travel Agency issues an e-Ticket or Paper Ticket
Traveller obtains travel ticket itinerary from the Agent or E-Ticket
End
Yes
No

# Travel – Policy Highlights and Instructions *(Jan 2019)*

## *Travel Request and Authorization (TRA)*

***Line-By-Line Instructions for Form ACC-TRA001:***

**"TA No."** is the Department or Agency Control Number

**Line 1 – To**

*"Department of Administration"*.

**Line 2 – From**

This must indicate the Department or Agency submitting the Travel Request.

**Line 3 – Date of Request**

This must indicate the date the TRA is prepared.

**Line 4 – Traveler Information**

TSA requires the following:

A. **Full name** of the traveler;

B. **Date of Birth** of traveler;

C. **Complete Address of Traveler**, preferably mailing address;

D. **Employee ID *or* Last-Four (4) digits of their Social Security Number**

**Line 5 – Title of Traveler**

Indicate the title of the Traveler.

**Line 6 – Charge Account Number**

Type the account number being charged.

**Line 7 – Places of Travel**

Please type the origin (*FROM*) of travel, the destination (*TO*), and if the traveler is returning to point of origin.

**Line 8 – Approx. Length of Travel (in days)**

Indicate the number of days required for travel.

**Line 9 – Approx. Date Travel Commences**

Indicate the effective date the travel will begin.

**Line 10 (A) – Describe Modes of Travel Desired**

Always by Air and Economy Class (Econo-class).

**Line 10 (B) –Travel Agency Desired**

Indicate GSA-approved Travel Agent.

**Line 11 – If Dependents are authorized for Travel, give names, ages, and relationships**

Indicate "Not Applicable" or "N/A" if not included. Otherwise, list all pertinent information.

**Line 12 – Fully Describe Purpose of Travel**

Please type in the purpose of travel whether it is off-island training, conference etc. and attach supporting documents.

**Line 13 – Enter Number of TR's Issued**

N/A – Please leave blank.

**Line 14 – If Travel Advance is Desired, Give Amount Requested and Attach Form ACC-TRE002**

Indicate the amount of travel advance being requested.

**Line 15 – Household Effects**

N/A – Please leave blank.

**Line 16 – Signature (*Requesting Official*)**

Need original signature with the name and title of person requesting for travel authorization.

**Line 17 (A) thru (G) – Estimated Cost of Travel**

Please fill in line per line estimated cost of travel for certification of funds. Indicate the signature and Contact Number(s) of Cost Estimator (Preparer).

**Line 18 – Signature (Name and Title of Authorizing Official):**

Need original signature and title of person authorizing this travel request from Department / Agency.

**Line 19 – For Certification of Availability of Funds**:

Certifying Officer for the Department to certify that funds are available to cover cost of this travel voucher and indicate date that funds are certified.

**Line 20 – To Traveler**:

Please leave blank (For DOA Directors signature only).

**Line 21 – I certify that I have received the material of Item 17.**

Traveler must sign receipt of the amounts on item 17.

***NOTE* As per DOA Organizational Circular Number 10-005, the "three quotation minimum" is required when the total cost of airfare exceeds $15,000.00.**

# Travel – Policy Highlights and Instructions *(Jan 2019)*

## *Travel Cost Breakdown, Ref: Line 17(f) on TRA*

***Line-By-Line Instructions for form ACC-TRB001:***

**TA Number:**
Type or print the official Travel Authorization number assigned by the Division of Accounts.

**Line 1 – TO**
Remains as Department of Administration.

**Line 2 – FROM**
Type or print the name of the Department or Agency for which the traveler represents.

**Line 3 – Date:**
Indicate date the travel itinerary summary is being submitted.

**Line 4 – Travel's Travel Status:**
DOA requires the following:

- **Departure Date / Time:** Indicate the date and scheduled time of departure from Guam.
- **Arrival Date / Time:** Indicate the date and scheduled time of arrival into Guam.

**Line 5 – Full Name of Traveler:**
Full Name of Traveler.

**Line 6 – Department to be Charged:**
Indicate the Department to be charged (funding the travel).

**Line 7 – Charge Account Number:**
Indicate account number to be charged.

**Line 8 – Forms supports information:**
Indicate the date and number of TRAs being submitted.

**Line 9–Number of Dependents Authorized**
Indicate "Not Applicable" or "N/A" if not included. Otherwise, list all pertinent information.

**Line 10 (A) – Per Diem Days**
Indicate the number of days Per Diem authorized.

**Line 10 (B) – Description of Estimated Costs**
Indicate brief, but thorough of estimated costs not indicated on TRA.

**Line 10 (C) – Miscellaneous Allowable Costs**
List each allowable costs which total and equal Line 17(F) on the TRA (Form ACC-TRA001).

**Line 10 (D) – Other Breakdown per TRA Item Number**
Indicate brief, but thorough descriptions and/or costs not indicated on TRA.

**Line 11 – Signature (Name and Title of Authorizing Official):**
Original signature and title of the Agency's Authorizing Official.

**Line 12 – For Certification of Availability of Funds**:
Certifying Officer for the Department to certify that funds are available to cover cost of the costa analysis and indicate date that funds are certified.

---

## *Travel Itinerary Summary (Clearing)*

***Line-By-Line Instructions for form ACC-TRC001:***

**Line 1 – Date:**
Indicate date that the travel itinerary summary is being submitted.

**Line 2 – Traveler's Name:**
Type or print the name of traveler covered by the summary.

**Line 3 – Department/Agency:**
Type or print the name of the Department or Agency for which the traveler represents.

**Line 4 – TA Number:**
Type or print the official Travel Authorization number assigned by the Division of Accounts.

**Line 5 – Departure Date:**
Indicate the date of departure from Guam.

**Line 6 – Departure Time:**
Indicate the scheduled time of departure from Guam.

**Line 7 – Arrival Date:**
Indicate the date of arrival into Guam.

**Line 8 – Arrival Time**:
Indicate the scheduled time of arrival into Guam.

**Line 9 – Traveler's Signature:**
Signature of Traveler or Employee.

**Line 10 – Traveler's ID / Social Security Number (last 4-digits):**
Indicate complete social security number of traveler.

**Line 11 – Contact Number:**
Indicate work phone number and extension if any.

**Line 12 – OTHER (escorts, notes, etc.:**
Indicate other information directly related to the travel.

# Travel – Policy Highlights and Instructions *(Jan 2019)*

## *Travel Voucher (Clearing and Reimbursement)*

***Line-By-Line Instructions for Form ACC-TRD001:***

***"TV No."** is the DOA-assigned Travel Authorization Number found on the Advanced Per Diem Memo.*

**Line 1 – To**
This must always be indicated as the *Department of Administration*.

**Line 2 – From**
This must indicate the Department or Agency submitting the Travel Voucher.

**Line 3 – Date of Request**
This must indicate the date the TV is prepared.

**Travel's Travel Status**
DOA requires the following:

A. **Departure Hour and Date** the traveler left the island;
B. **Arrival Hour and Date** the traveler returned to the island.

**Line 4 – Full Name of Traveler**
Indicate the full legal name of the Traveler.

**Line 5 – Department to be charged**
Indicate the sponsoring agency.

**Line 6 – Charge Account Number**
Type the account number or job order number being charged.

**Line 7 – Places of Travel**
Please type the origin (*FROM*) of travel, the destination (*TO*), and if the traveler is returning to point of origin.

**Line 8 – Approx Length of Travel (In Days)**
Please indicate how many days the travel requires.

**Line 9 – Approx Date Travel Commences**
Please indicate the effective date travel will begin.

**Line 10 (A) – Describe Modes of Travel Desired**
Always by AIR and economy class (ECONO-CLASS).

**Line 10 (B) – Travel Agency Desired**
Indicate approved agent.

**Line 11 – If Dependents are authorized for Travel, give names, ages, and relationships**
Not Applicable.

**Line 12 – Fully Describe Purpose of Travel**
Please type in the purpose of travel whether it is off-island training, conference etc. and attach supporting documents.

**Line 13 – Enter Number of TRs Issued**
N/A Please leave blank.

**Line 14 – If Travel Advance is Desired, Give Amount Requested**

***Indicate the amount of travel advance being requested.***

## *Advanced Per Diem and Miscellaneous Expenses Request*

***Line-By-Line Instructions for Form ACC-TRE001:***

***Form ACC-TRE001** is being phased out… please continue to utilized **ACC-TRE002**.*

**Line 1 – Date**
This must always be indicated as the *Date of Request.*

**Line 2 – To**
This must always be indicated as the *Department of Administration – Attention Travel Section*.

**Line 3 – From**
This must indicate the Department or Agency submitting the Travel Voucher.

#4 thru #9 Are To Be Completed By DOA's TRAVEL SECTION ONLY

**Box 4 – Check Number**
This area is REQUIRED.

**Box 5 – Check Amount**
This area is REQUIRED.

**Box 6 – TA Number**
This area is REQUIRED.

**Line 7 – Advanced Funds**
Delineation and total of Advanced Funding requested.

A. **Per Diem** the total computed per diem;
B. **Registration Fee** the required registration cost (if not hand carried to host).
C. **Miscellaneous Expenses** the total miscellaneous expenses to be incurred (must be justified and pre-approved).
D. **Ground Transportation** the total approved ground transportation costs.
E. **TOTAL ADVANCE** the sum total of Advance Funds requested.

**Line 8 – Total Advance**
Indicate the sum total advance funds being requested.

**Line 9 – TA#**
Indicate the department assigned Travel Request and Authorization number.

**Line 10 – TRAVELER's SIGNATURE**
The legal signature of the traveler requesting the Advanced funds.

**Line 11 – TRAVELER'S INITIAL (if applicable)**
Traveler's initialed required if Waiver is submitted.

***Line-By-Line Instructions for Form ACC-TRE002 (v.2.0):***

***"TA No."** is the Department-assigned Travel Authorization Number.*

**Line 1 – Date**
This must always be indicated as the *Date of Request.*

**Line 2 – From**
This must indicate the Department or Agency submitting the Travel Voucher.

**Line 3 – DOA-AP REF.:**
This area Requires the Traveler Vendor Number Established by the submission of Form ACC-VNA001 or ACC-VNB001.

**Line 4 – Total Advance**
Delineation and total of Advanced Funding requested.

**F. Per Diem** the total computed per diem;

**G. Registration Fee** the required registration cost (if not hand carried to host).

**H. Miscellaneous Expenses** the total miscellaneous expenses to be incurred (must be justified and pre-approved).

**I. Ground Transportation** the total approved ground transportation costs.

**J. TOTAL ADVANCE** the sum total of Advance Funds requested.

**Line 5 – Total Advance**
Indicate the sum total advance funds being requested and deemed received until travel clearance is submitted within ten (10) after a traveler's return.

**Line 6 – TA#**
Indicate the department assigned Travel Request and Authorization number.

**Line 7 – TRAVELER's SIGNATURE**

The legal signature of the traveler requesting the Advanced funds.

***NOTE*** Per Diem is determined by the "current rates" posted on the Federal GSA web site at:

https://www.gsa.gov/portal/category/26429

# BUREAU OF BUDGET AND MANAGEMENT RESEARCH
## TRAVEL AUTHORIZATION CHECKLIST

| | | | |
|---|---|---|---|
| DEPARTMENT: | | DATE RECEIVED BY BBMR: | |
| DIVISION: | | TRAVEL AUTHORIZATION NO.: | |
| ACCOUNT NO. CHARGED | | TRAVEL AUTHORIZATION AMOUNT: | |

| | DEPARTMENT | | | BBMR | | |
|---|---|---|---|---|---|---|
| | YES | NO | N/A | YES | NO | N/A |
| 1. Is travel essential to the conduct of important government business? | | | | | | |
| 2. Will travel result in securing additional revenues to the territory by achieving current or future cost-savings for government operations and/or programs and how it relates to the Agency's priority work program activities? | | | | | | |
| 3. Is the travel required per existing contracts, law, or rule? If yes, attach documentation. **If no, explain.** | | | | | | |
| 4. Is the travel federally funded in whole or in part? | | | | | | |
| a. If federally funded, was travel approved by grantor agency and reflected in approved application? | | | | | | |
| b. If local, is account charged appropriate for purpose of travel? | | | | | | |
| 5. a. Is the number of days per diem computed correctly? | | | | | | |
| b. Is the number of days per diem justified and reasonable? | | | | | | |
| c. Are per diem rate and number of days reflected beside per diem line on Travel Authorization? | | | | | | |
| 6. a. Is travel authorization request form completely filled? | | | | | | |
| b. Is appropriate account number accurately reflected? | | | | | | |
| 7. Is airfare the lowest possible? | | | | | | |
| 8. Is more than one (1) traveler attending the same conference, seminar, workshop, or meeting? **If yes, attach Department's justification.** | | | | | | |
| 9. Is Travel Authorization request signed by appropriate signatories? | | | | | | |
| 10. a. Was travel authorization request certified as to funding availability? | | | | | | |
| b. Are funds available for travel authorization? | | | | | | |
| 11. Are all computations accurate? | | | | | | |
| 12. Is A011 printouts attached? | | | | | | |
| 13. Is brochure of conference / training attached? | | | | | | |
| 14. Is itinerary from travel agent attached? | | | | | | |
| 15. If travel is for "meeting", is documentation from meeting official indicating times, dates and purpose of meetings attached? | | | | | | |
| 16. Is Travel Authorization being submitted 15 work days prior to travel commencement date? **If no, is explanation attached?** | | | | | | |

### DEPARTMENT

PREPARED BY: _____ *Print & sign* _____ *Date*

APPROVED BY: _____ *Department Head* _____ *Date*

### BBMR ACTION

ANALYST RECOMMENDATION: ☐ APPROVED ☐ DISAPPROVED

BBMR ANALYST: _____ DATE

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION

# TRAVEL REQUEST AND AUTHORIZATION

TA No. _____

NOTICE: *See Section 3.5.112, Chapter 3 of the Government of Guam Travel and Transportation Manual for instructions.*

| 1. TO | 2. FROM *(Name of requesting organization)* | 3. DATE OF REQUEST |
|---|---|---|
| **Department of Administration** | | |

4. (A) FULL NAME and DATE OF BIRTH OF TRAVELER [ ] MALE [ ] FEMALE (B) VENDOR NUMBER; [ ] *Attach Request*

(C) COMPLETE ADDRESS OF TRAVELER

(D) EMPLOYEE ID *or* SOC SEC NUM (last 4 digits)

| The following travel is : [ ] REQUESTED [ ] AUTHORIZED | 5. TITLE OF TRAVELER | 6. CHARGE ACCOUNT NUMBER |
|---|---|---|
| 7. PLACES OF TRAVEL<br>FROM:<br>TO: | | 8. APPROX. LENGTH OF TRAVEL *(in days)*<br>9. APPROX. DATE TRAVEL COMMENCES |

10. (A) DESCRIBE MODES OF TRAVEL DESIRED *(Air, Ship, Train, Private Automobile, etc.)* (B) TRAVEL AGENCY DESIRED

11. IF DEPENDENTS ARE AUTHORIZED FOR TRAVEL, GIVE NAMES, AGES, AND RELATIONSHPS OF EACH

| 12. FULLY DESCRIBE PURPOSE OF TRAVEL *(Use reverse if more space is necessary)* | 13. ENTER NUMBER OF TR'S ISSUED |
|---|---|
| 14. IF TRAVEL ADVANCE IS DESIRED, GIVE AMOUNT REQUESTED and ATTACH FORM ACC-TRE002: | 15. HOUSEHOLD EFFECTS AUTHORIZED |

| 16. SIGNATURE *(Name and title of requesting official)* | 18. SIGNATURE *(Name and title of authorizing official)* |
|---|---|

17. ESTIMATED COST OF TRAVEL *(For use of Administration Department)*

(A) AIR TRANSPORTATION OF TRAVELER $ _____

(B) AIR TRANSPORTATION OF DEPENDENTS _____

(C) PER DIEM OF TRAVELLER - $ _____ x _____ days = _____

(D) PER DIEM OF DEPENDENTS or OTHER _____

(E) GROUND/OTHER TRANSPORTATION _____

(F) MISCELLANEOUS ALLOWANCES *(must itemize on line 9c on Travel Form ACC-TRB001)* _____

(G) SERVICE FEES / REGISTRATION FEES _____

TOTAL COST *(Estimated)* $ _____

SIGNATURE **and** CONTACT NUMBERS *(Cost Estimator)*

19. FOR CERTIFICATION OF AVAILABILITY OF FUNDS

Certified Funds Available:

_____
*CERTIFYING OFFICER*

DATE: _____

20. TO TRAVELER, You are hereby authorized to perform the above described travel in accordance with the provisions of Section 3.5.12 of the Government of Guam Travel and Transportation Manual. Necessary tickets, transportation requests and other documents are hereto attached.

_____ DIRECTOR, Dept. of Administration

_____ DATE

21. I certify that I have received the material of Item 17.

_____ TRAVELER'S SIGNATURE AND CONTACT NUMBER

_____ DATE

**Form ACC-TRA001** (revised 01/2019)

GOVERNMENT OF GUAM
TRAVEL COST BREAKDOWN

TV No. _____

NOTICE: *Enter numbers of the Transportation Requests used on reverse side, attach copies.*

| 1. TO | 2. FROM | 3. DATE |
|---|---|---|
| **Department of Administration** | | |

4. Traveler to be on Travel Status from _____ *(ETD Hour & Date)* TO _____ *(ETA Hour & Date)*

| 5. FULL NAME OF TRAVELER | 6. DEPARTMENT TO BE CHARGED | 7. CHARGE ACCOUNT NUMBER |
|---|---|---|
| | | |

8. This form supports Travel Authorization of _____ *(Date)* _____ *(Number of Travel Requests)*

9. NUMBER OF DEPENDENTS AUTHORIZED

| 10. TRAVELER'S COST BREAKDOWN | TRAVELER | DEPENDENTS |
|---|---|---|
| (A) Per diem _____ *Traveler* days _____ *Dependents* days | | |
| (B) Description of Estimated Cost(s): | | |
| (C) Miscellaneous Allowable costs: (List separately, use reverse side and additional sheets, if necessary. Attach supporting papers. Total must match total on Line 17F of the Travel Form ACC-TRA001) | | |
| Total for Item 10(c): | $ - | $ - |
| (D) Other Breakdown per TRA Item Number. | | |
| **TOTALS:** | **$ -** | **$ -** |

11. SIGNATURE *(Traveler's Agency or Department Approving Authority )*

12. *I certify that the amount claimed is true and just and cost analysis has been performed.*

_____ *Signature of Approving Authority* _____ *Date* _____ *Signature of Certifying Officer* _____ *Date*

DEPARTMENT OF ADMINISTRATION - DIVISION OF ACCOUNTS USE ONLY

The items listed above support the approved Travel Request and Authorization attached:

Travel Request & Auth. No. _____ Department of _____

Charged to account number. _____ Dated _____

**Form ACC-TRB001**
Revised 01/2020

GOVERNMENT OF GUAM
# DEPARTMENT OF ADMINISTRATION
## Travel Itinerary Summary

1
DATE

2
TRAVELER'S NAME

3
DEPT./AGENCY

4
DEPT/AGENCY'S TA NUMBER

Was on travel status as follows:

| DEPARTURE *(from Guam)* | ARRIVAL *(into Guam)* | MODE OF TRAVEL |
|---|---|---|
| DATE: 5 | DATE: 7 | Air |
| TIME: 6 | TIME: 8 | *(Attach boarding passes)* |

<u>Expenses allowable for reimbursement are as follows:</u>

**Newly Hired Contract Employees** *(with exception of DOE)*: Medical examination, fingerprint fees, taxi fares from residence to airport, telegram (accepting position).

**Official Off-island Business Employees:** Registration/conference fees, taxi fares from place of business to hotel (or vice versa) as authorized & others related to official business as authorized by the GOVERNOR.

I certify that the above information and supporting documents are true and correct and are in compliance with Government travel regulations and the laws of Guam.

OTHER (escorts, notes, etc…): 12

9
TRAVELER'S/EMPLOYEE SIGNATURE

EMPLOYEE I.D. / SOC.SEC. NO.: 10

CONTACT NUMBER(S): 11

*(MUST ACCOMPANY TRAVEL VOUCHER FORM)*

**Form ACC-TRC001**
Revised 01/2019

GOVERNMENT OF GUAM
TRAVEL VOUCHER

TV No. _____

NOTICE: *Enter numbers of the Transportation Requests used on reverse side, attach copies.*

| 1. TO | 2. FROM | 3. DATE |
|---|---|---|
| **Department of Administration** | | |

Please pay to the below named Traveler the amount in item 10 below.

Traveler was on Travel Status from _____ *(Hour & Date)* TO _____ *(Hour & Date)*

| 4. FULL NAME OF TRAVELER | 5. DEPARTMENT TO BE CHARGED | 6. CHARGE ACCOUNT NUMBER |
|---|---|---|
| | | |

7. This is supported by Travel Authorization of _____ *(Date)* _____ *(Number of Travel Requests)*

Previous Travel Advance was / was not given. *(Strike out one)*

8. NUMBER OF DEPENDENTS AUTHORIZED

| 9. TRAVELER'S AMOUNT CLAIMED | TRAVELER | DEPENDENTS |
|---|---|---|
| (A) Per diem _____ days *Traveler* _____ days *Dependents* | $ | $ |
| (B) Reimbursement for Transportation costs paid by Traveler (1) Tickets (2) Mileage *(Miles @ 55.5¢ per mile)* | | |
| (C) Miscellaneous Allowable costs: *(List separately, use reverse side and continuation sheets if necessary. Attach supporting papers.)* | | |
| **TOTALS:** | | |

10.

Total amount claimed is $ _____

Deduct advance in item 7 $ _____ Balance due to Traveler $ _____

11. SIGNATURE *(Director, Department of Administration or Governor of Guam)*

12. *I certify that the amount claimed is true and just and payment has not been received.*

_____ *Signature of Claimant* *Date*

DEPARTMENT OF ADMINISTRATION - DIVISION OF ACCOUNTS USE ONLY

13.

The balance due traveler in item 10 is:

Charged to account no. _____ Department of _____

And paid by check no. _____ Dated _____

14. I certify that I have received payment as shown in item 13 (*signed in person at DOA Division of Accounts*).

_____ *Traveler's signature* _____ *Date*

**Form ACC-TRD001**
Revised 01/2019

GOVERNMENT OF GUAM
HAGATÑA, GUAM 96932
DEPARTMENT OF ADMINISTRATION
**Travel Advance and Authorization**

Date: _____ 1 _____

**MEMORANDUM**

**TO:** **Department of Administration**

**FROM:** _____ 2 _____

**SUBJECT:** **Advance Per Diem and Miscellaneous Expenses Request (DOA-AP REF: _____ 3 _____)**

***Hafa Adai!***

By signing and completing the information below, I understand that this advance is recorded as a receivable due from me in the accounting books until I submit the Travel Voucher Clearance (Forms ACC-TRD001 and ACC-TRG001):

| | |
|---|---|
| | Per Diem |
| | Registration Fee |
| | Miscellaneous Expense |
| | Ground Transportation |
| 4 | **TOTAL ADVANCE** |

The undersigned also has read and understood 9 GCA §46.25 which states: "*A person commits a misdemeanor if, knowing that he has no privilege to do so, he falsifies, destroys, removes or conceals any writing or record, with intent to deceive or injure anyone or to conceal any wrongdoing.*"

Furthermore, I understand that I am required to file my Travel Voucher and supporting documents such as: **(1) Boarding passes; (2) Certificate of Participation or Completion; and only if additional Advance Per Diem / Reimbursements was approved, (3) Hotel Receipts; Meal Receipts; Ground Transportation Receipts & other travel related receipts;** with the DOA Division of Accounts **no later than ten (10) days upon return to Guam as per 5 GCA Chap 23 §23104(c)**. After ten (10) days, **all uncleared advances will automatically be set-off as authorized by this memo.**

I understand that upon my return I will settle outstanding balance due in the amount of $ _____ 5 _____ or provide clearance due, Reference to TA#_____ 6 _____ . I also understand that the DOA can recover advances, by debiting my bank account or suspending my travel privileges until all outstanding travel is cleared. If I receive per diem allowance reimbursement from the conference sponsor, this advance per diem must be refunded or returned to the Department of Administration immediately per 5 GCA §23104.

I hereby acknowledge that I have read and understood the conditions under which my advance allowance is made and fully concur with the provisions stated above. Should I fail to clear any outstanding travel, I hereby authorize the DOA, its successors and/or assigns to automatically draft from my bank account listed above for the specified amount as per 5 GCA §23108. I agree that such payment of Travel Advance due should be treated as if I personally signed for the payment. I further agree that if any such payment is dishonored, intentionally or inadvertently, DOA shall be under no liability with respect thereto.

_____ 7 _____
**TRAVELER'S SIGNATURE**

Distribution: Original – Division of Accounts
Copy – Traveler

**FORM ACC-TRE002 v2.0 (*Sep-2019*)**

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIRECTOR'S OFFICE**
*(UFISINAN DIREKTOT)*
Post Office Box 884 Hagatña Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788

## S.O.P. for ROTATION OF TRAVEL AGENCIES

**Mandated by §5001(f) of Chapter 5 of Title 5 Guam Code Annotated**. The "Rotation Log Sheet" must be prepared monthly by each line agency; furthermore, the rotation is continuous after first use.

The order of Travel agencies on a list is from left to right on the "Rotation Log Sheet". It can be rearranged (or changed) by a line agency **ONCE** - at the start of the rotation. The timeline for the use of the listed agencies will be provided to you. When a new list is provided by the GSA through the General Ledger – Travel Section, it may contain more or less Travel Agencies. A mixture of old and new continuity of rotation must be observed fairly.

**On the first day** a line agency utilized the "Rotation Log Sheet" the Travel agency that is first on the list or first from left to right must be called for a quote for a traveler or travelers going to the same place and for the same purpose.

**Check marks must be indicated under the Travel agencies chosen and on the date the each Travel agency was called for quote, such check marks going parallel or descending to the far right when observed must have no gap (between columns, regardless of date) to ensure a Travel agency was not skipped in a complete rotation *(see examples for Dec-09 thru Mar-10)*.**

**IF, on the same day,** there is another traveler to process who will be going to a different location and purpose, then the next Travel agency on the list, or second from left to right, must be called for a quote. Should there be a third, a fourth, a fifth, or more travelers to process, who are going to different locations and purpose; then, the Travel Agencies to be called must continue on from left to right until the last Travel agency on the list (or the last column on the far right) was called, then the next Travel Agency to be called must be the first Travel agency on the list (or first column from left to right) to start a new "ROUND-ROBIN" rotation.

**When there are multiple travelers from one line agency going to the same destination and for the same purpose and the Airline Tickets total costs total $15,000.00 or more, then the three quotation requirement must be adhered to and therefore the next three Travel agencies on the list must be called for quotes and select the agency that comes up with the lowest total costs.** The other two Travel agencies that were not selected are to be called for new quotes respectively from left to right.

On the **next processing of a TA** on any day of the week or any date of the month and the **next** and the **next** and so on, the Travel agency to be called must always be the next Travel agency going to the right that was not called for a quote yet until the last Travel agency on the far right was called, and the process is repeated all over again in a "ROUND-ROBIN", and therefore NO Travel agency will be skipped from left to right.

There should be **NO cutoff of rotation** at the end of each month, meaning the "ROUND-ROBIN" rotation is not on a monthly basis but continued on to the next month, to the next month and to the next, an indefinite process.

On the next month's "Rotation Log Sheet", the "ROUND-ROBIN" must continue on from last month, meaning the rotation does not necessarily start from the first Travel agency on the list.

NOTE: TO ACHIEVE CONSISTENCY AND COMPARISON, QUOTES REQUESTED MUST ALWAYS BE INCLUSIVE OF THE FOLLOWING: REGULAR FARE, ADVANCE PURCHASE, and FULL FARE.

# Government of Guam
# Travel Agency Rotation Schedule

| Travel Agency | Vendor No. | Telephone No. | Fax No. | Contact Agent | E-mail Address |
|---|---|---|---|---|---|
| Cheers Travel | C0807201 | 477-5280 | 477-1570 | Elvie / Chrissie | elvira@guam.net, chrissie@guam.net |
| First Class Travel | F0836911 | 649-1543 | 649-1565 | Armi / Grace | firstclass.guam@gmail.com, gsosa@hotmail.com |
| Itsa Getaway | I0096533 | 645-4872 / 727-2015 | 645-4329 | Miriam / Jhun | miriamfc@teleguam.net |
| Trans Pacific Travel Inc | T1247201 | 472-8884/5/6 | 477-0888 | Arlene/ Donna/ Theresa/ Anna/ Ester | arlenefinona@yahoo, donnaherrero@yahoo, theresacruz1@yahoo, anna_1michael@yahoo, ester1119@yahoo |
| Travel Bag Inc | T4306901 | 472-2709 | 472-2735 | Jocelyn | travelbag@guam.net |
| Royal Taravel | R3246901 | 646-6748 / 777-2014 | 646-6751 | Deena / Arnel | deena@royaltravelguam.net, deenaeguerrero@yahoo.com, dizonguam@yahoo.com |
| ESPO Travel Agency | E0566901 | 647-4250 | 647-4254 | Tina | tinalizama@hotmail.com, tinalizama@gmail.com |
| PacTours, Inc | P0096009 | 649-3221 | 649-4221 | Anamarie / Nancy / Gel | amfranquez@pactoursinc.com, reservations@pactoursinc.com |
| Top Travel Services | T3086901 | 647-8677/8 / 482-0262 | 646-2359 | Edith | edithreyes@guam.net |
| World Travel | W3156901 | 649-5163 | 649-8668 | Sonya | sonya@worldtravelguam.com |
| Horizon Travel Center | H0667201 | 646-4289 / 4291 | 649-6702 | June Chang / | junec@horizonguam.com, mmpablo@horizonguam.com |

**How the Guide Works:** The Schedule is a guide for departments/agencies to keep track of which travel agency they will be working with each day. The Administrative Officer of the department/agency will track and guide their department's divisions to work with the next travel agendy from the rotation schedule.

# TRAVEL AGENCY ROTATION LOG

AGENCY_____ DATE_____

| | | | | | |
|---|---|---|---|---|---|
| CHEERS TRAVEL…. ……. | C0807201 | TRAVEL BAG, INC…….. | T4306901 | TOP TRAVEL SERVICES…… | T3086901 |
| FIRST CLASS TRAVEL AGENCY……. | F0836911 | ROYAL TRAVEL SERVICE …… | R3246901 | WORLD TRAVEL …… | W3156901 |
| ITSA GETAWAY……. ……. | I0096533 | ESPO TRAVEL AGENCY…… | E0566901 | HORIZON TRAVEL CENTER……. | H0667201 |
| TRANS PACIFIC TRAVEL INC ……. | T1247201 | PACTOURS, INC……. | P0096009 | | |

| | CHEERS C0807201 | FIRST F0836911 | ITSA I0096533 | TRANSP T1247201 | TRAVELB T4306901 | ROYAL R3246901 | ESPO E0566901 | PACTOURS P0096009 | TOP T3086901 | WORLD W3156901 | HORIZON H0667201 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 01-Mar-19 | | | | | | | | | | | |
| 02-Mar-19 | | | | | | | | | | | |
| 03-Mar-19 | | | | | | | | | | | |
| 04-Mar-19 | | | | | | | | | | | |
| 05-Mar-19 | | | | | | | | | | | |
| 06-Mar-19 | | | | | | | | | | | |
| 07-Mar-19 | | | | | | | | | | | |
| 08-Mar-19 | | | | | | | | | | | |
| 09-Mar-19 | | | | | | | | | | | |
| 10-Mar-19 | | | | | | | | | | | |
| 11-Mar-19 | | | | | | | | | | | |
| 12-Mar-19 | | | | | | | | | | | |
| 13-Mar-19 | | | | | | | | | | | |
| 14-Mar-19 | | | | | | | | | | | |
| 15-Mar-19 | | | | | | | | | | | |
| 16-Mar-19 | | | | | | | | | | | |
| 17-Mar-19 | | | | | | | | | | | |
| 18-Mar-19 | | | | | | | | | | | |
| 19-Mar-19 | | | | | | | | | | | |
| 20-Mar-19 | | | | | | | | | | | |
| 21-Mar-19 | | | | | | | | | | | |
| 22-Mar-19 | | | | | | | | | | | |
| 23-Mar-19 | | | | | | | | | | | |
| 24-Mar-19 | | | | | | | | | | | |
| 25-Mar-19 | | | | | | | | | | | |
| 26-Mar-19 | | | | | | | | | | | |
| 27-Mar-19 | | | | | | | | | | | |
| 28-Mar-19 | | | | | | | | | | | |
| 29-Mar-19 | | | | | | | | | | | |
| 30-Mar-19 | | | | | | | | | | | |
| 31-Mar-19 | | | | | | | | | | | |

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*Division of Accounts*

# Federal Financial Report

# Federal Financial Report

(Follow form Instructions)

OMB Number: 4040-0014
Expiration Date: 01/31/2019

| 1. Federal Agency and Organizational Element to Which Report is Submitted | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) |
|---|---|
| | |

3. Recipient Organization (Name and complete address including Zip code)

Recipient Organization Name:
Street1:
Street2:
City: County:
State: Province:
Country: USA: UNITED STATES ZIP / Postal Code:

| 4a. DUNS Number | 4b. EIN | 5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) |
|---|---|---|
| | | |

| 6. Report Type | 7. Basis of Accounting | 8. Project/Grant Period | 9. Reporting Period End Date |
|---|---|---|---|
| ☐ Quarterly<br>☐ Semi-Annual<br>☐ Annual<br>☐ Final | ☐ Cash<br>☐ Accrual | From: To: | |

| 10. **Transactions** | Cumulative |
|---|---|
| *(Use lines a-c for single or multiple grant reporting)* | |
| **Federal Cash (To report multiple grants, also use FFR attachment):** | |
| a. Cash Receipts | 0.00 |
| b. Cash Disbursements | 0.00 |
| c. Cash on Hand (line a minus b) | |
| *(Use lines d-o for single grant reporting)* | |
| **Federal Expenditures and Unobligated Balance:** | |
| d. Total Federal funds authorized | 0.00 |
| e. Federal share of expenditures | 0.00 |
| f. Federal share of unliquidated obligations | 0.00 |
| g. Total Federal share (sum of lines e and f) | |
| h. Unobligated balance of Federal Funds (line d minus g) | |
| **Recipient Share:** | |
| i. Total recipient share required | 0.00 |
| j. Recipient share of expenditures | 0.00 |
| k. Remaining recipient share to be provided (line i minus j) | |
| **Program Income:** | |
| l. Total Federal program income earned | 0.00 |
| m. Program Income expended in accordance with the deduction alternative | 0.00 |
| n. Program Income expended in accordance with the addition alternative | 0.00 |
| o. Unexpended program income (line l minus line m or line n) | |

11. Indirect Expense

| a. Type | b. Rate | c. Period From | Period To | d. Base | e. Amount Charged | f. Federal Share |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | g. Totals: | | | |

*12. Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation:*

Add Attachment | Delete Attachment | View Attachment

**13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil or administrative penalties. (U.S. Code, Title 18, section 1001)**

a. Name and Title of Authorized Certifying Official

Prefix: First Name: Middle Name:

Last Name: Suffix:

Title:

b. Signature of Authorized Certifying Official

c. Telephone (Area code, number and extension)

d. Email Address

e. Date Report Submitted

**14. Agency use only:**

Standard Form 425

100% sample

ACCBORJK 4/27/17 — FGIA Summary by Award # — Page 1, 16:48:18

Award No..: 15DG110520212 (1)
ReportDate: 3/31/2017 Sts Active
Account...: 5101H151613EI111-5101H151613EI111
Begin date: 9/15/2015 End 3/31/2017
Award amt.: 134000.00 Loc
Receipts..: 76727.48 IC$
CFDA No....: 10.664
Draw Type..: SF270
Draw Number: SF270
Draw Sub...:
Report Req.: Quarterly

(CALCULATED BASED ON %16%)

| FY | Category | Total Exp | Fed Share | Local Share | Fed Encum |
|---|---|---|---|---|---|
| 2016 | REGULAR SALARY | 567.64 | 567.64 | | |
| 2016 | FRINGE | 184.48 | 184.48 | | |
| 2016 | CONTRACT | 3352.01 | 3352.01 | | |
| 2016 | SUPPLIES | 7006.93 | 7006.93 | | |
| 2016 | EQUIPMENT | 5913.90 | 5913.90 | | |
| 2017 | CONTRACT | | | | 3186.61 |
| 2017 | SUPPLIES | 300.00 | 300.00 | | 1725.86 |
| 2017 | EQUIPMENT | | | | 7494.99 |
| (1) | 5101H151613EI101 | 17324.96 | 17324.96 | | 12407.46 |
| | COOPERATIVE FOREST HEALTH PROT | | Fed% 100.00 | Loc% | |
| 2016 | REGULAR SALARY | 959.04 | 959.04 | | |
| 2016 | FRINGE | 311.85 | 311.85 | | |
| 2016 | TRAVEL | 3099.89 | 3099.89 | | |
| 2016 | CONTRACT | 8637.59 | 8637.59 | | |
| 2016 | SUPPLIES | 9211.79 | 9211.79 | | |
| 2016 | EQUIPMENT | 7818.00 | 7818.00 | | |
| 2017 | CONTRACT | 1474.00 | 1474.00 | | |
| 2017 | SUPPLIES | 449.94 | 449.94 | | 150.06 |
| 2017 | EQUIPMENT | 13783.26 | 13783.26 | | 3667.48 |
| (1) | 5101H151613EI105 | 45745.36 | 45745.36 | | 3817.54 |
| | FOREST STEWARDSHIP | | Fed% 100.00 | Loc% | |
| 2016 | REGULAR SALARY | 967.76 | 967.76 | | |
| 2016 | FRINGE | 314.50 | 314.50 | | |
| 2016 | TRAVEL | 2971.89 | 2971.89 | | |
| 2016 | CONTRACT | 2700.00 | 2700.00 | | |
| 2016 | SUPPLIES | 13167.17 | 13167.17 | | |
| 2016 | EQUIPMENT | 7102.00 | 7102.00 | | |
| 2016 | MISCELLANEOUS | 2000.00 | 2000.00 | | |
| 2017 | CONTRACT | 1282.33 | 1282.33 | | 182.59 |
| 2017 | SUPPLIES | 7234.21 | 7234.21 | | 10935.12 |
| 2017 | EQUIPMENT | | | | 2148.00 |
| (1) | 5101H151613EI111 | 37739.86 | 37739.86 | | 13265.71 |
| | URBAN & COMMUNITY FORESTRY | | Fed% 100.00 | Loc% | |
| | | Total Exp | Fed Share | Local Share | Fed Encum |
| | Grand TOTAL: | 100810.18 | 100810.18 | | 29490.71 |
| | | | C | F | D |

(1) multiple accts = common/same award

# FEDERAL FINANCIAL REPORT

(Follow form instructions)

| 1. Federal Agency and Organizational Element to Which Report is Submitted | 2. Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment) | Page | of |
|---|---|---|---|
| US Department of Agriculture - Forest Service | 15-DG-11052021-204 (1) | 1 | 1 pages |

3. Recipient Organization (Name and complete address including Zip code)
Guam Department of Agriculture, 163 Dairy Road
Mangilao, Guam 96913

| 4a. DUNS Number | 4b. EIN | 5. Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment) | 6. Report Type | 7. Basis of Accounting |
|---|---|---|---|---|
| 778904292 | 980018947 | (3) 5101H151613EI101 / 105 / 111 | ■ Quarterly ☐ Semi-Annual ☐ Annual ☐ Final | ☐ Cash ■ Accrual |

| 8. Project/Grant Period From: (Month, Day, Year) | To (Month, Day, Year) | 9. Reporting Period End Date (Month, Day, Year) |
|---|---|---|
| (4) 9/15/2015 | (5) 3/31/2017 | (2) 3/31/2017 |

| 10. Transactions | Cumulative | |
|---|---|---|
| *(Use lines a-c for single or multiple grant reporting)* | | |
| **Federal Cash (To report multiple grants, also use FFR Attachment):** | | |
| a. Cash Receipts | $78,727.48 | A |
| b. Cash Disbursements | $78,727.48 | |
| c. Cash on Hand (line a minus b) | $0.00 | |
| *(Use lines d-o for single grant reporting)* | | |
| **Federal Expenditures and Unobligated Balance:** | | |
| d. Total Federal funds authorized | $134,000.00 | B |
| e. Federal share of expenditures | $100,810.18 | C |
| f. Federal share of unliquidated obligations | $29,490.71 | D |
| g. Total Federal share (sum of lines e and f) | $130,300.89 | |
| h. Unobligated balance of Federal funds (line d minus g) | $3,699.11 | |
| **Recipient Share:** | | |
| i. Total recipient share required | $0.00 | E |
| j. Recipient share of expenditures | $0.00 | F |
| k. Remaining recipient share to be provided (line i minus j) | $0.00 | |
| **Program Income:** | | |
| l. Total Federal program income earned | | |
| m. Program income expended in accordance with the deduction alternative | | |
| n. Program income expended in accordance with the addition alternative | | |
| o. Unexpended program income (line l minus line m or line n) | $0.00 | |

| 11. Indirect Expense | a. Type | b. Rate | c. Period From | Period To | d. Base | e. Amount Charged | f. Federal Share |
|---|---|---|---|---|---|---|---|
| | Fixed | | | | $0.00 | $0.00 | $0.00 |
| | Fixed | | | | $0.00 | $0.00 | $0.00 |
| | | | | g. Totals: | $0.00 | $0.00 | $0.00 |

12. The salary component of the amounts on lines e and g complies with all OMB Circulars applicable to my organization and accurately reflects the actual time personnel spent working on this award

13. Certification: By signing this report, I certify that it is true, complete, and accurate to the best of my knowledge. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)

| a. Typed or Printed Name and Title of Authorized Certifying Official | c. Telephone (Area code, number and extension) |
|---|---|
| Matthew LG Sablan, Director | (671) 734-3942/43 |
| | d. Email address |
| b. Signature of Authorized Certifying Official | e. Date Report Submitted (Month, Day, Year) |
| | 14. Agency use only: |

Standard Form 425
OMB Approval Number: 0348-0061
Expiration Date: 10/31/2011

**Paperwork Burden Statement**
According to the Paperwork Reduction Act, as amended, no persons are required to respond to a collection of information unless it displays a valid OMB Control Number. The valid OMB control number for this information collection is 0348-0061. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0060), Washington, DC 20503.

OMB Number: 4040-0012
Expiration Date: 01/31/2019

# REQUEST FOR ADVANCE OR REIMBURSEMENT

1. TYPE OF PAYMENT REQUESTED

a. *"X" one or both boxes*
- ☐ **ADVANCE**
- ☐ **REIMBURSEMENT**

b. *"X" the applicable box*
- ☐ **FINAL**
- ☐ **PARTIAL**

2. BASIS OF REQUEST
- ☐ **CASH**
- ☐ **ACCRUAL**

3. FEDERAL SPONSORING AGENCY AND ORGANIZATIONAL ELEMENT TO WHICH THIS REPORT IS SUBMITTED

4. FEDERAL GRANT OR OTHER IDENTIFYING NUMBER ASSIGNED BY FEDERAL AGENCY

5. PARTIAL PAYMENT REQUEST NUMBER FOR THIS REQUEST

6. EMPLOYER IDENTIFICATION NUMBER

7. FINANCIAL ASSISTANCE IDENTIFICATION NUMBER

8. **PERIOD COVERED BY THIS REQUEST**

From: To:

9. RECIPIENT ORGANIZATION

Name:
Street1:
Street2:
City:
County:
State:
Province:
Country:
ZIP / Postal Code:

10. PAYEE *(Where check is to be sent if different than item 9)*

Name:
Street1:
Street2:
City:
County:
State:
Province:
Country:
ZIP / Postal Code:

| 11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED | | | | |
|---|---|---|---|---|
| PROGRAMS/FUNCTIONS/ ACTIVITIES | (a) | (b) | (c) | TOTAL |
| a. Total program outlays to date (As of date) | $ | $ | $ | $ |
| b. *Less:* Cumulative program income | | | | |
| c. Net program outlays *(Line a minus line b)* | | | | |
| d. Estimated net cash outlays for advance period | | | | |
| e. Total *(Sum of lines c & d)* | | | | |
| f. Non-Federal share of amount on line e | | | | |
| g. Federal share of amount on line e | | | | |
| h. Federal payments previously requested | | | | |
| i. Federal share now requested *(Line g minus line h)* | | | | |
| j. Advances required by month, when requested by Federal grantor agency for use in making prescheduled advances — 1st month | | | | |
| 2nd month | | | | |
| 3rd month | | | | |

| 12. ALTERNATE COMPUTATION FOR ADVANCES ONLY | |
|---|---|
| a. Estimated Federal cash outlays that will be made during period covered by the advance | $ |
| b. *Less:* Estimated balance of Federal cash on hand as of beginning of advance period | |
| c. Amount requested *(Line a minus line b)* | $ |

**13. CERTIFICATION**

I certify that to the best of my knowledge and belief the data on the reverse are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.

SIGNATURE OR AUTHORIZED CERTIFYING OFFICIAL

DATE REQUEST SUBMITTED

TYPED OR PRINTED NAME AND TITLE

Prefix: First Name: Middle Name:

Last Name: Suffix:

Title:

TELEPHONE (AREA CODE, NUMBER, EXTENSION)

This space for agency use

Public reporting burden for this collection of information is estimated to average 60 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0004), Washington, DC 20503.

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.**

# INSTRUCTIONS

Please type or print legibly. Items 1, 3, 5, 9, 10, 11e, 11f, 11g, 11i, 12 and 13 are self-explanatory; specific instructions for other items are as follows:

| Item | Entry |
|---|---|

2 Indicate whether request is prepared on cash or accrued expenditure basis. All requests for advances shall be prepared on a cash basis.

4 Enter the Federal grant number, or other identifying number assigned by the Federal sponsoring agency. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then, show the aggregate amounts. On a separate sheet, list each grant or agreement number and the Federal share of outlays made against the grant or agreement.

6 Enter the employer identification number assigned by the U.S. Internal Revenue Service, or the FICE (institution) code if requested by the Federal agency.

7 This space is reserved for an account number or other identifying number that may be assigned by the recipient.

8 Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period that the advance will cover. If the request is for reimbursement, show the period for which the reimbursement is requested.

Note: The Federal sponsoring agencies have the option of requiring recipients to complete items 11 or 12, but not both. Item 12 should be used when only a minimum amount of information is needed to make an advance and outlay information contained in item 11 can be obtained in a timely manner from other reports.

11 The purpose of the vertical columns (a), (b), and (c) is to provide space for separate cost breakdowns when a project has been planned and budgeted by program, function, or activity. If additional columns are needed, use as many additional forms as needed and indicate page number in space provided in upper right; however, the summary totals of all programs, functions, or activities should be shown in the "total" column on the first page.

| Item | Entry |
|---|---|

11a Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts), in the appropriate columns. For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in- kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contracts, subgrantees and other payees.

11b Enter the cumulative cash income received to date, if requests are prepared on a cash basis. For requests prepared on an accrued expenditure basis, enter the cumulative income earned to date. Under either basis, enter only the amount applicable to program income that was required to be used for the project or program by the terms of the grant or other agreement.

11d Only when making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.

13 Complete the certification before submitting this request.

# APPENDIX 1

## *Unposted Transactions*

Anita.Arile@doa.guam.gov
671-475-1115

[page intentionally blank]

# Unposted Transactions

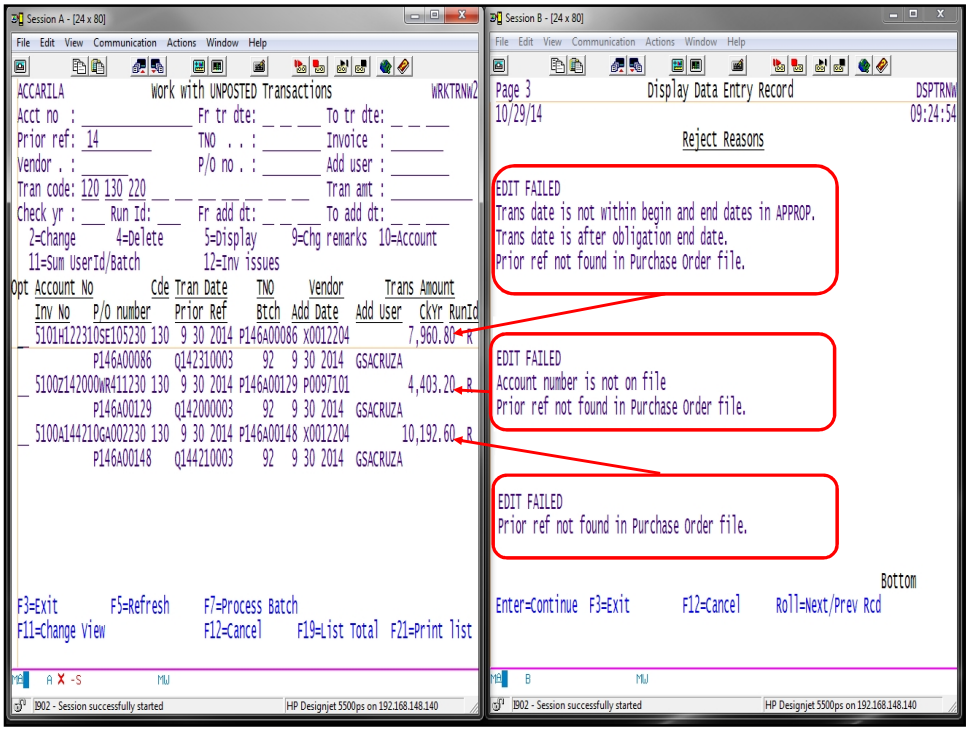
*Transactions that delay closing processes*

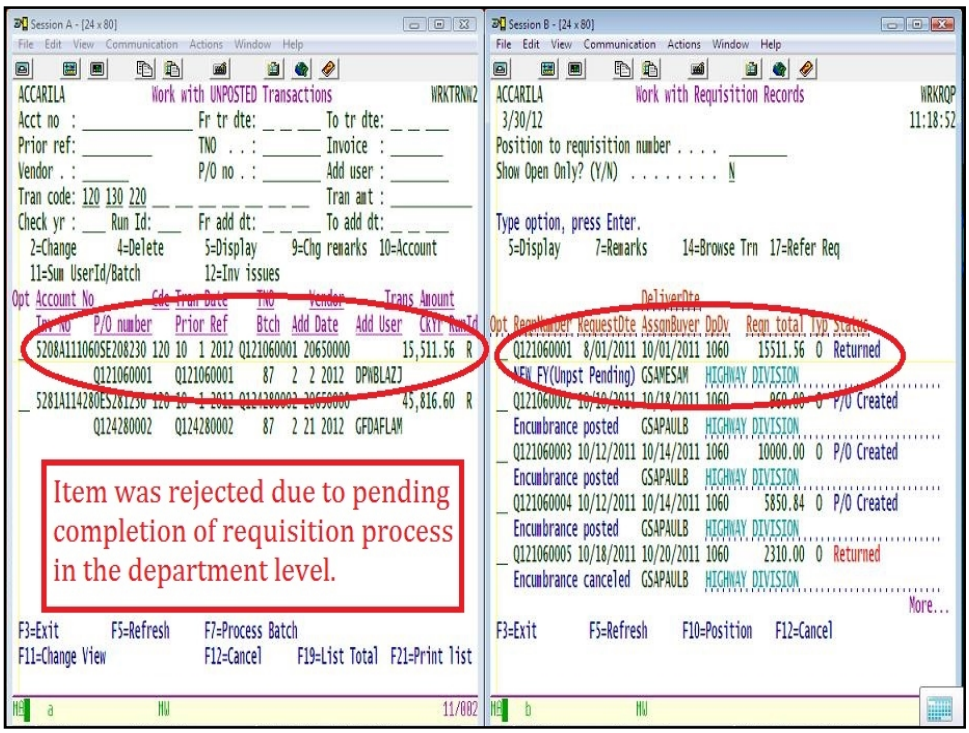
- Results of Unposted Transactions
  - Delays Quarter-end and Fiscal Year-End Financial Reports
  - Erroneous statement of funds availability
- Causes for Unposted Transactions
  - Human Error
    - Data Entry Error (i.e. Duplicate entry, Illegible writing/Guesses…)
    - Review of Account's Funds Availability and/or Current Status
    - Review of Encumbrance Posted
  - Technological Error
    - Account Established but Outdated
    - Unexpected Glitches
    - Internal Control (i.e. Running of Payroll)
    - Delay in processing caused by .. Unposted transaction(s)

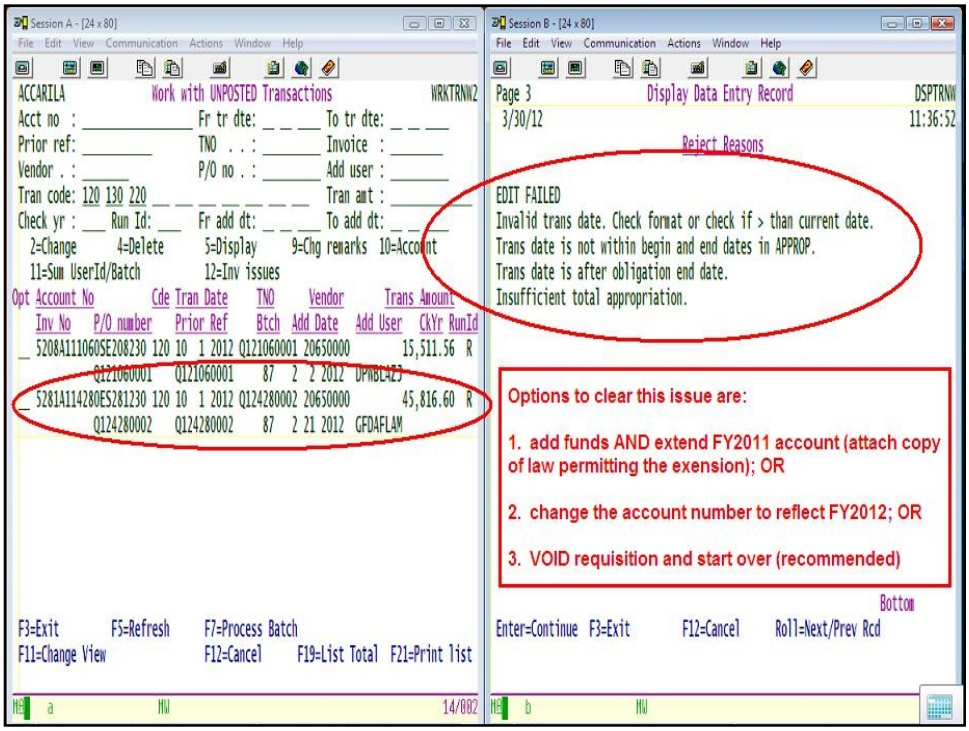
# Unposted Transactions (cont'd)

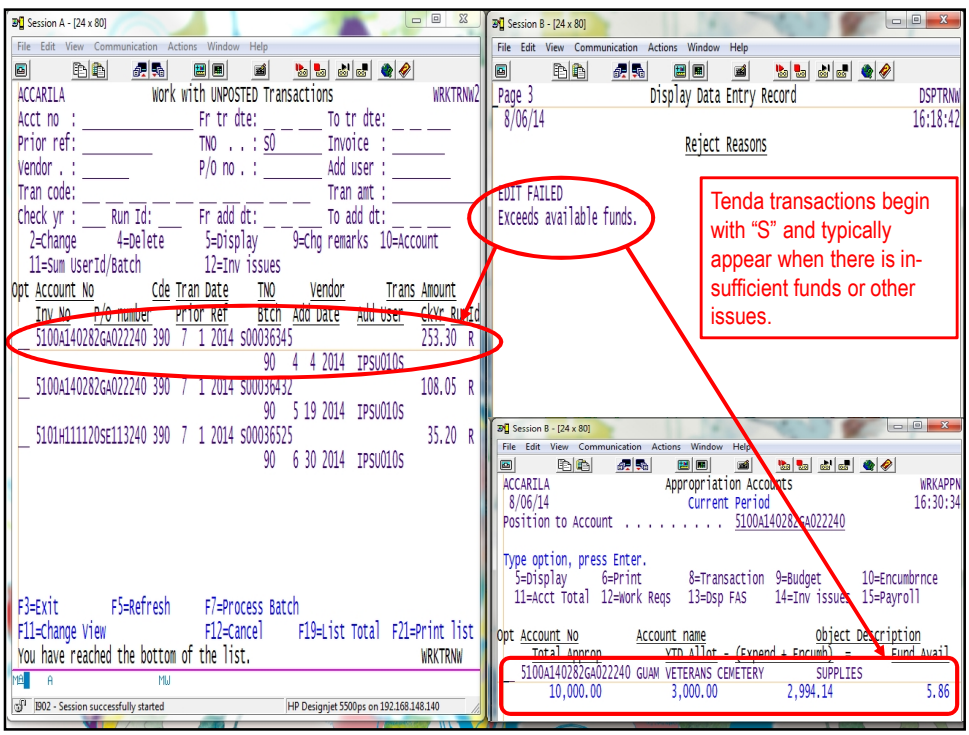
*Transactions that delay closing processes*

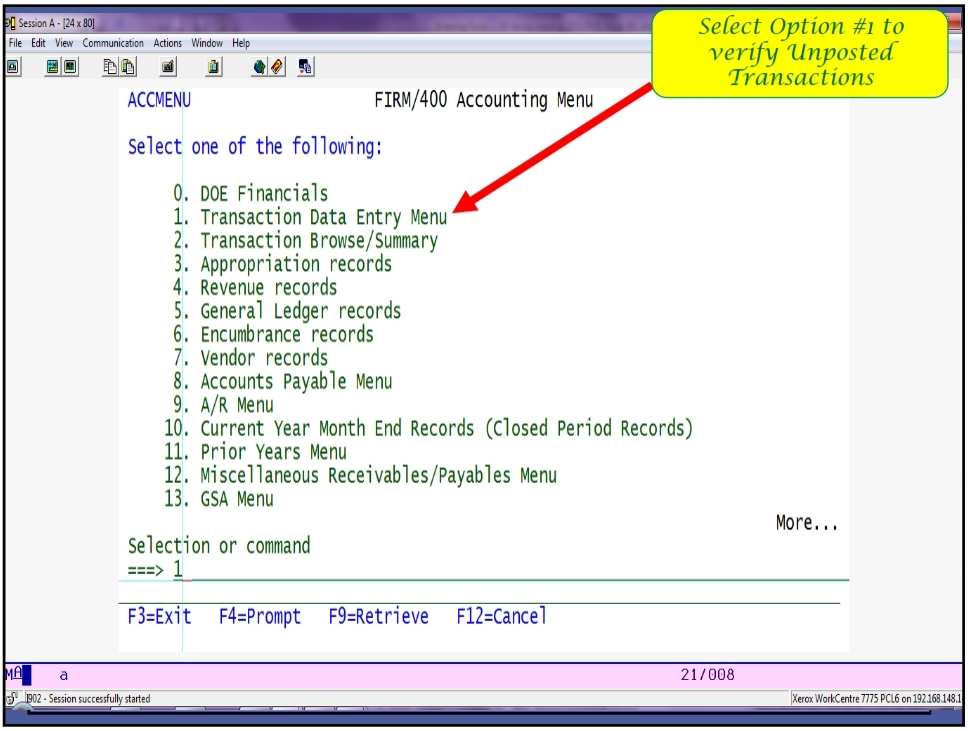
- Causes for Unposted Transactions
  - Other Issues
    - Processing of Vendor Payments
    - Transition between Fiscal Years
- Important Side Notes
  - Accounting Intervention *may be* needed (no guarantee)
    - Assistance with Current Year Purchase Orders:
      - When requested directly by GSA Buyers or management; or,
      - When approved in writing by GSA personnel.
    - Correction of fields in Requisitions:
      - Only possible by the assistance of Data Processing, as requested or recommended by GSA personnel.

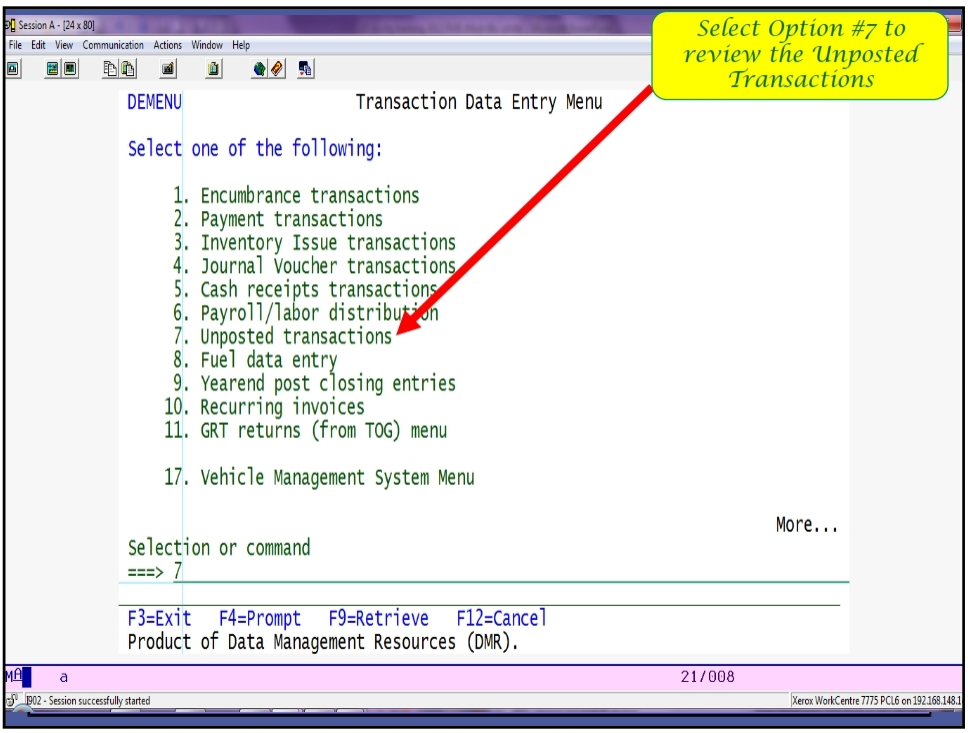

Session A - [24 x 80]
ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Session B - [24 x 80]
Page 3 Display Data Entry Record DSPTRNW
10/29/14 09:24:54
Reject Reasons
EDIT FAILED
Trans date is not within begin and end dates in APPROP.
Trans date is after obligation end date.
Prior ref not found in Purchase Order file.
EDIT FAILED
Account number is not on file
Prior ref not found in Purchase Order file.
EDIT FAILED
Prior ref not found in Purchase Order file.
Bottom
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd


Session A - [24 x 80]
ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Session B - [24 x 80]
ACCARILA Work with Requisition Records WRKRQP
3/30/12 11:18:52
Item was rejected due to pending completion of requisition process in the department level.


Session A - [24 x 80]
ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Session B - [24 x 80]
Page 3 Display Data Entry Record DSPTRNW
3/30/12 11:36:52
Reject Reasons
EDIT FAILED
Invalid trans date. Check format or check if > than current date.
Trans date is not within begin and end dates in APPROP.
Trans date is after obligation end date.
Insufficient total appropriation.
Options to clear this issue are:
1. add funds AND extend FY2011 account (attach copy of law permitting the exension); OR
2. change the account number to reflect FY2012; OR
3. VOID requisition and start over (recommended)
Bottom
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd

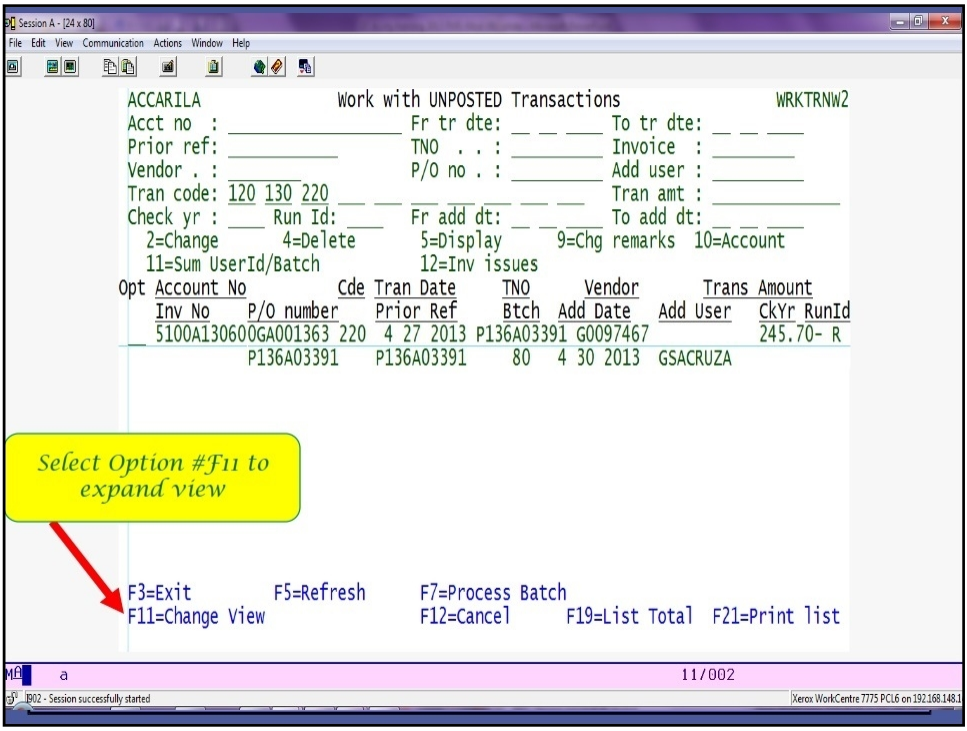

Session A - [24 x 80]
Session B - [24 x 80]
Page 3 Display Data Entry Record
8/06/14 16:18:42
Reject Reasons
EDIT FAILED
Exceeds available funds.
Tenda transactions begin with “S” and typically appear when there is in-sufficient funds or other issues.
Appropriation Accounts
Current Period
Position to Account . . . . . 5100A140282GA022240
5100A140282GA022240 GUAM VETERANS CEMETERY SUPPLIES
10,000.00 3,000.00 2,994.14 5.86

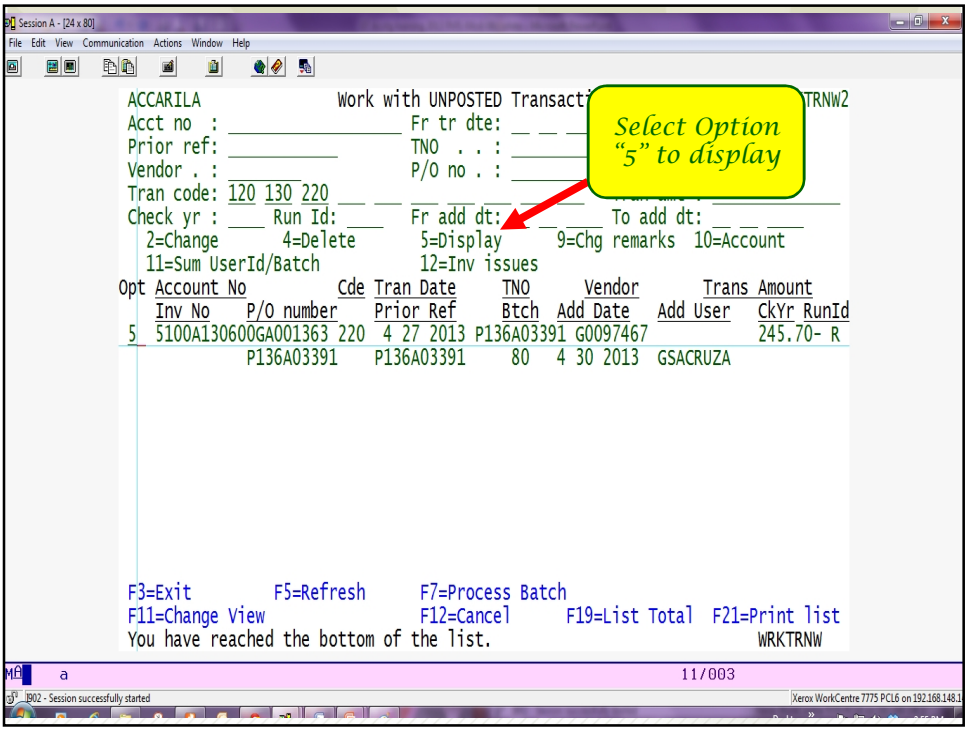

Select Option #1 to verify Unposted Transactions
Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCMENU FIRM/400 Accounting Menu
Select one of the following:
0. DOE Financials
1. Transaction Data Entry Menu
2. Transaction Browse/Summary
3. Appropriation records
4. Revenue records
5. General Ledger records
6. Encumbrance records
7. Vendor records
8. Accounts Payable Menu
9. A/R Menu
10. Current Year Month End Records (Closed Period Records)
11. Prior Years Menu
12. Miscellaneous Receivables/Payables Menu
13. GSA Menu
More...
Selection or command
===> 1
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
a 21/008
IP02 - Session successfully started
Xerox WorkCentre 7775 PCL6 on 192.168.148.1

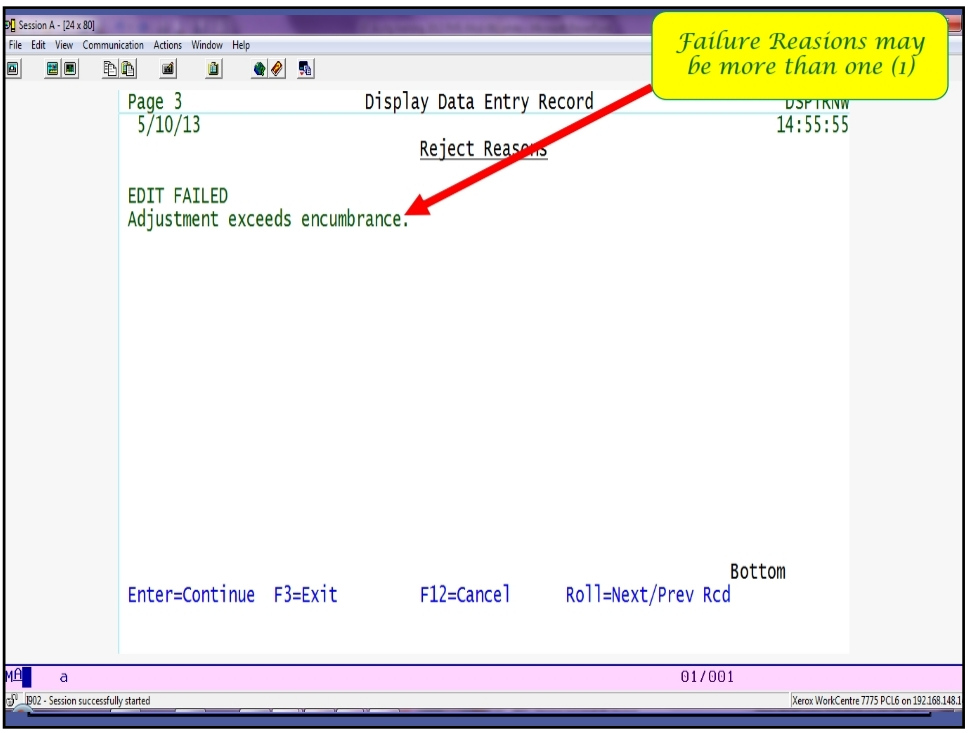

Select Option #7 to review the Unposted Transactions
Session A - [24 x 80]
File Edit View Communication Actions Window Help
DEMENU Transaction Data Entry Menu
Select one of the following:
1. Encumbrance transactions
2. Payment transactions
3. Inventory Issue transactions
4. Journal Voucher transactions
5. Cash receipts transactions
6. Payroll/labor distribution
7. Unposted transactions
8. Fuel data entry
9. Yearend post closing entries
10. Recurring invoices
11. GRT returns (from TOG) menu
17. Vehicle Management System Menu
More...
Selection or command
===> 7
F3=Exit F4=Prompt F9=Retrieve F12=Cancel
Product of Data Management Resources (DMR).
a 21/008
IP02 - Session successfully started
Xerox WorkCentre 7775 PCL6 on 192.168.148.1

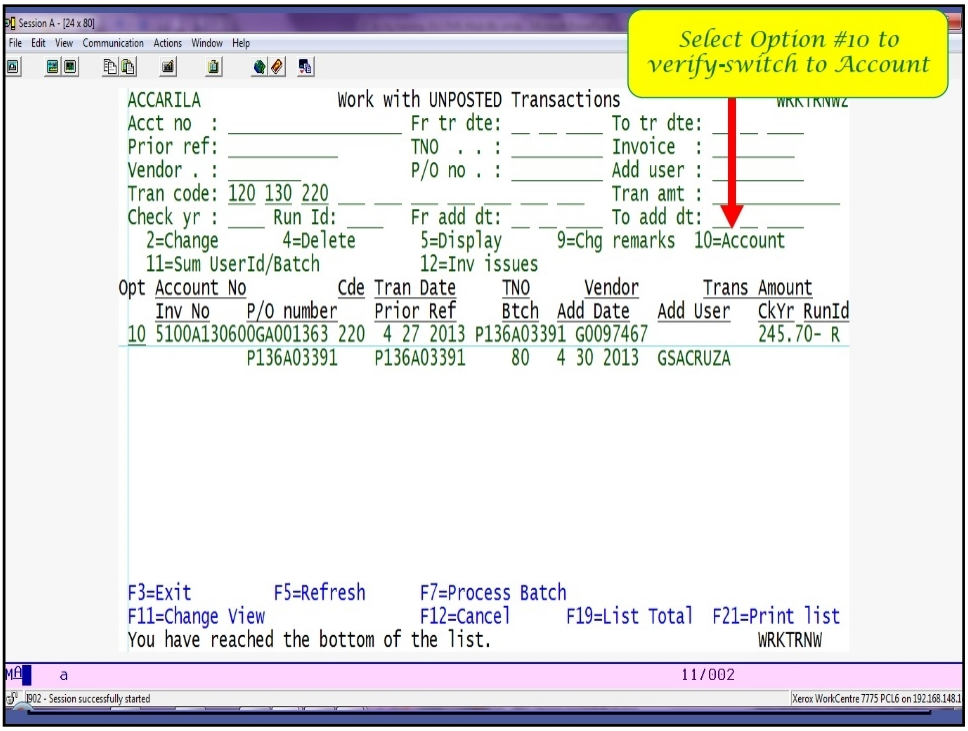
# Sample One: Amount In Error

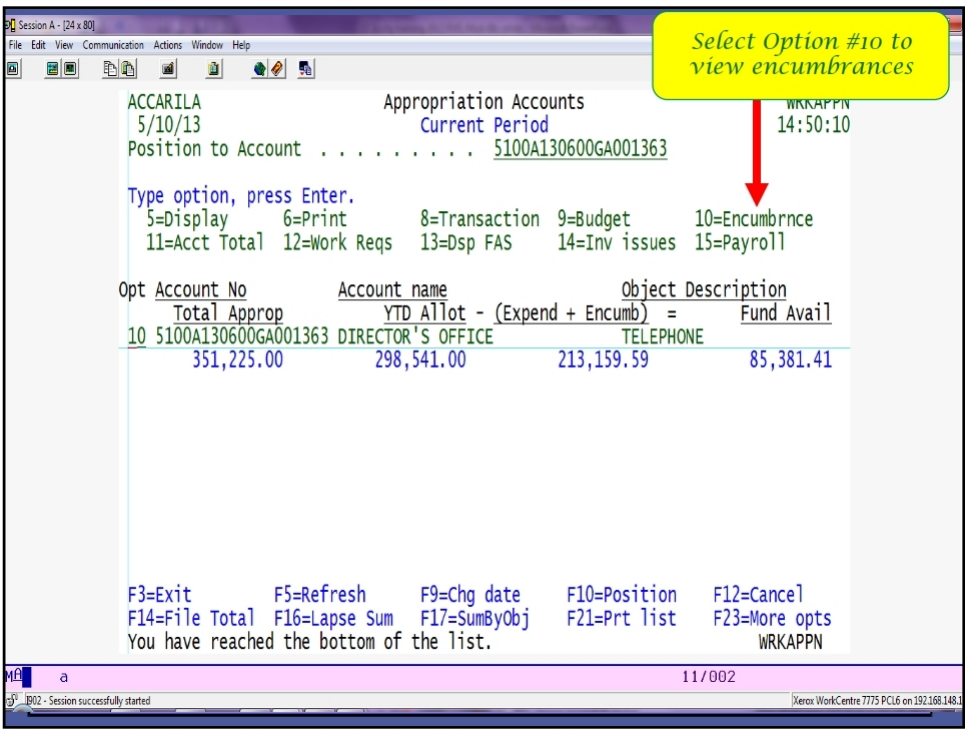
*Unposted Transactions*

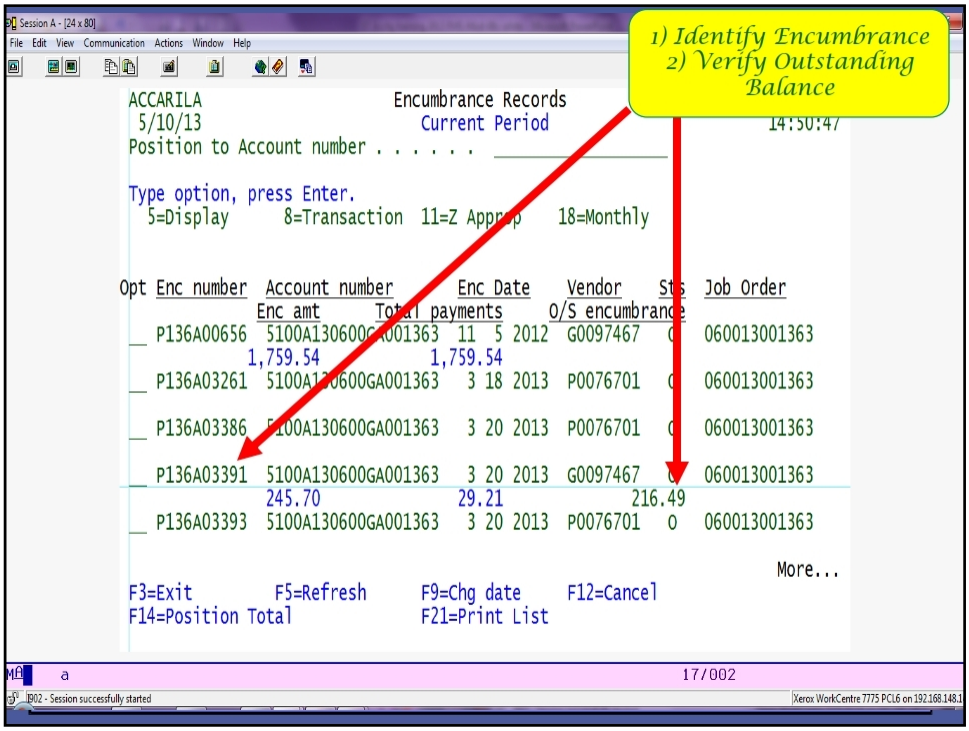


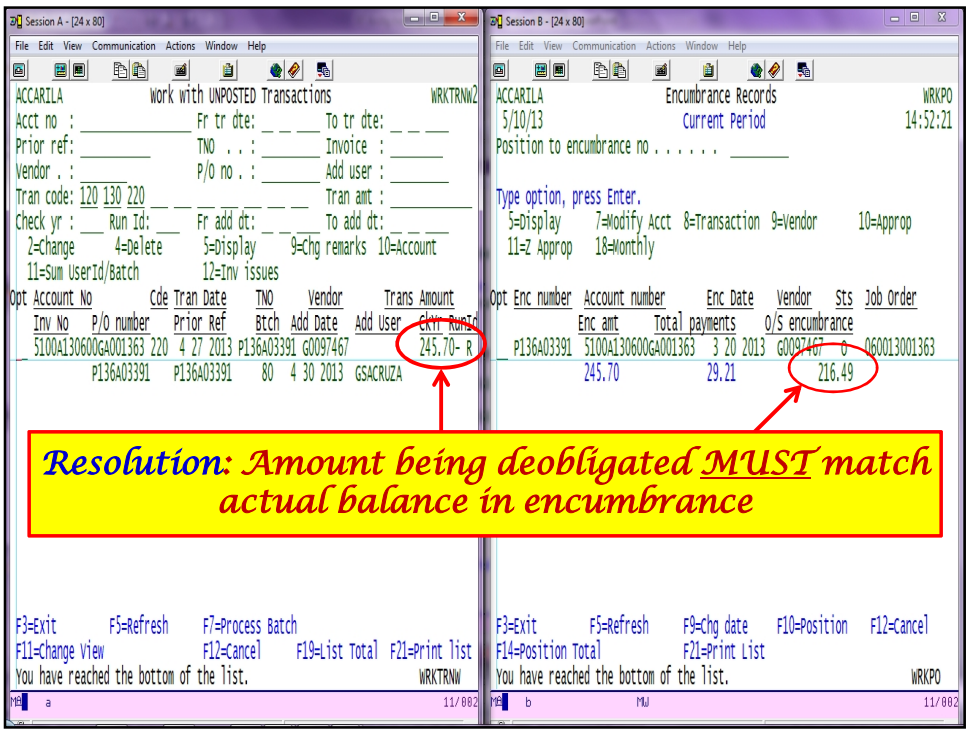

Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA Work with UNPOSTED Transacti TRNW2
Acct no : Fr tr dte:
Prior ref: TNO . . :
Vendor . : P/O no . :
Tran code: 120 130 220
Check yr : Run Id: Fr add dt: To add dt:
2=Change 4=Delete 5=Display 9=Chg remarks 10=Account
11=Sum UserId/Batch 12=Inv issues
Opt Account No Cde Tran Date TNO Vendor Trans Amount
Inv No P/O number Prior Ref Btch Add Date Add User CkYr RunId
5 5100A130600GA001363 220 4 27 2013 P136A03391 G0097467 245.70- R
P136A03391 P136A03391 80 4 30 2013 GSACRUZA
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
You have reached the bottom of the list. WRKTRNW
a 11/003
IBM02 - Session successfully started
Xerox WorkCentre 7775 PCL6 on 192.168.148.1
Select Option "5" to display


Session A - [24 x 80]
File Edit View Communication Actions Window Help
Page 3 Display Data Entry Record DSPTRNW
5/10/13 14:55:55
Reject Reasons
EDIT FAILED
Adjustment exceeds encumbrance.
Bottom
Enter=Continue F3=Exit F12=Cancel Roll=Next/Prev Rcd
a 01/001
IBM02 - Session successfully started
Xerox WorkCentre 7775 PCL6 on 192.168.148.1
Failure Reasions may be more than one (1)


Select Option #10 to verify-switch to Account
Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Acct no : Fr tr dte: To tr dte:
Prior ref: TNO . . : Invoice :
Vendor . : P/O no . : Add user :
Tran code: 120 130 220 Tran amt :
Check yr : Run Id: Fr add dt: To add dt:
2=Change 4=Delete 5=Display 9=Chg remarks 10=Account
11=Sum UserId/Batch 12=Inv issues
Opt Account No Cde Tran Date TNO Vendor Trans Amount
Inv No P/O number Prior Ref Btch Add Date Add User CkYr RunId
10 5100A130600GA001363 220 4 27 2013 P136A03391 G0097467 245.70- R
P136A03391 P136A03391 80 4 30 2013 GSACRUZA
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
You have reached the bottom of the list. WRKTRNW
MA a 11/002
IP02 - Session successfully started
Xerox WorkCentre 7775 PCL6 on 192.168.148.1


Select Option #10 to view encumbrances
Session A - [24 x 80]
File Edit View Communication Actions Window Help
ACCARILA Appropriation Accounts WRKAPPN
5/10/13 Current Period 14:50:10
Position to Account . . . . . 5100A130600GA001363
Type option, press Enter.
5=Display 6=Print 8=Transaction 9=Budget 10=Encumbrnce
11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues 15=Payroll
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
10 5100A130600GA001363 DIRECTOR'S OFFICE TELEPHONE
351,225.00 298,541.00 213,159.59 85,381.41
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. WRKAPPN
MA a 11/002
IP02 - Session successfully started
Xerox WorkCentre 7775 PCL6 on 192.168.148.1


1) Identify Encumbrance
2) Verify Outstanding Balance
ACCARILA Encumbrance Records
5/10/13 Current Period
Position to Account number . . . . . .
Type option, press Enter.
5=Display 8=Transaction 11=Z Approp 18=Monthly
Opt Enc number Account number Enc Date Vendor Sts Job Order
Enc amt Total payments O/S encumbrance
P136A00656 5100A130600GA001363 11 5 2012 G0097467 C 060013001363
1,759.54 1,759.54
P136A03261 5100A130600GA001363 3 18 2013 P0076701 C 060013001363
P136A03386 5100A130600GA001363 3 20 2013 P0076701 C 060013001363
P136A03391 5100A130600GA001363 3 20 2013 G0097467 C 060013001363
245.70 29.21 216.49
P136A03393 5100A130600GA001363 3 20 2013 P0076701 O 060013001363
More...
F3=Exit F5=Refresh F9=Chg date F12=Cancel
F14=Position Total F21=Print List


ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Opt Account No Cde Tran Date TNO Vendor Trans Amount
5100A130600GA001363 220 4 27 2013 P136A03391 G0097467 245.70- R
P136A03391 P136A03391 80 4 30 2013 GSACRUZA
ACCARILA Encumbrance Records WRKPO
5/10/13 Current Period 14:52:21
Position to encumbrance no . . . . . .
Type option, press Enter.
5=Display 7=Modify Acct 8=Transaction 9=Vendor 10=Approp
11=Z Approp 18=Monthly
Opt Enc number Account number Enc Date Vendor Sts Job Order
Enc amt Total payments O/S encumbrance
P136A03391 5100A130600GA001363 3 20 2013 G0097467 O 060013001363
245.70 29.21 216.49
Resolution: Amount being deobligated MUST match actual balance in encumbrance

# Sample Two: Account In Error

*Unposted Transactions*

Session B - [24 x 80]

File Edit View Communication Actions Window Help

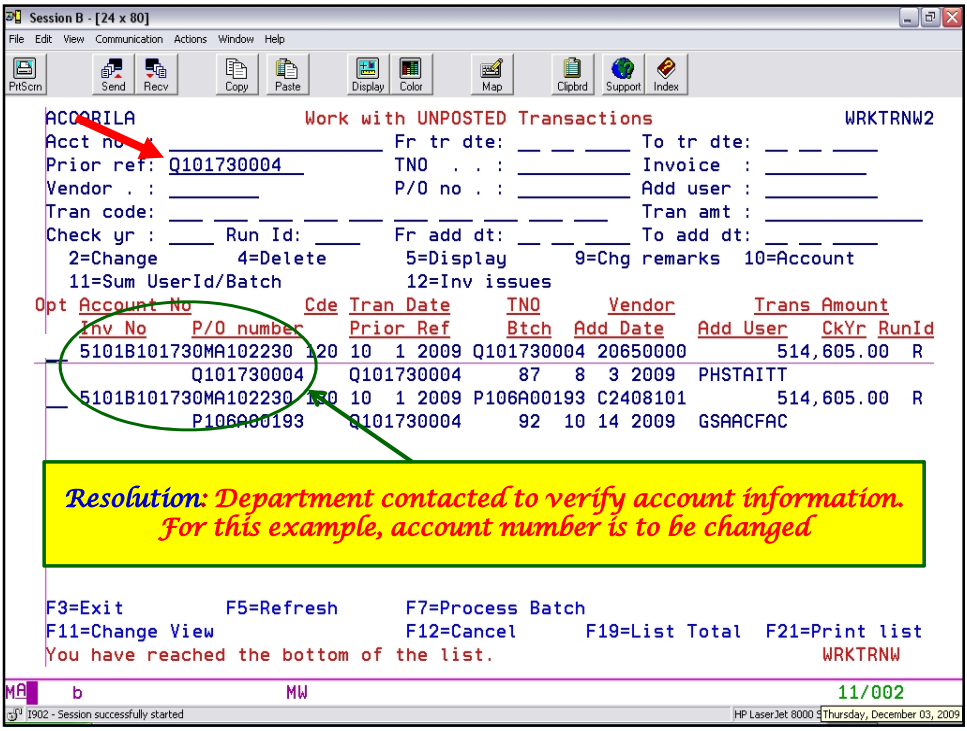
PrtScrn Send Recv Copy Paste Display Color Map Clipbrd Support Index

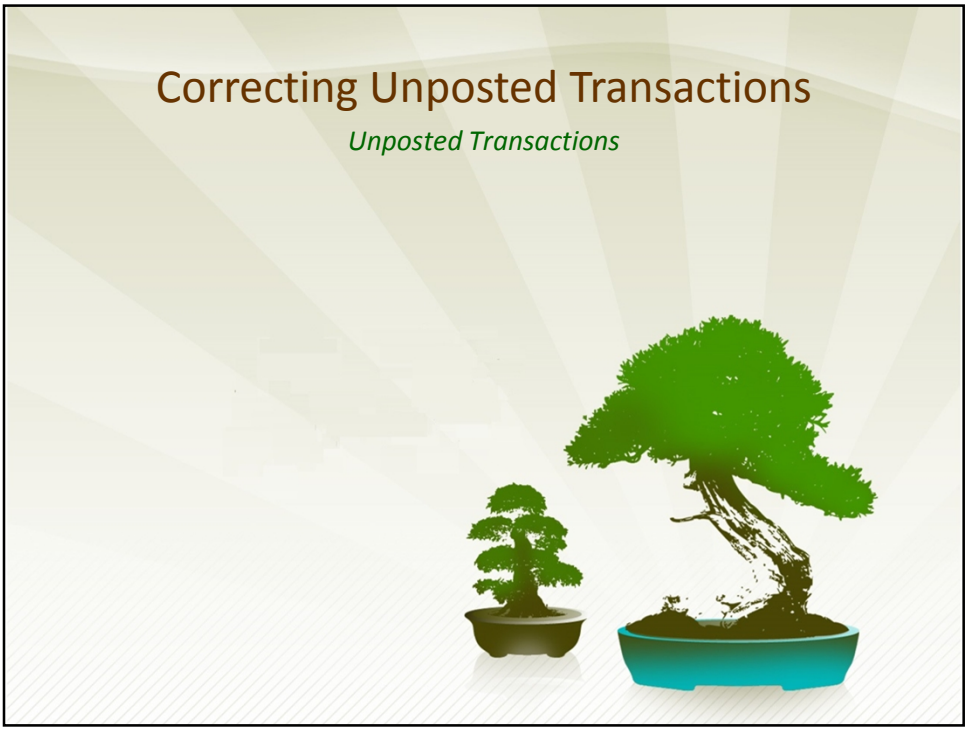
```
ACCARILA                Work with UNPOSTED Transactions                 WRKTRNW2
Acct no  : _____________________  Fr tr dte: __ __ ____  To tr dte: __ __ ____
Prior ref: _____________          TNO  . . : _____________ Invoice  : _________
Vendor . : ________               P/O no . : P106A00193 Add user : _________
Tran code: ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ Tran amt : _____________
Check yr : ____ Run Id: ____      Fr add dt: __ __ ____ To add dt: __ __ ____
  2=Change       4=Delete        5=Display      9=Chg remarks  10=Account
  11=Sum UserId/Batch            12=Inv issues
Opt Account No          Cde Tran Date     TNO      Vendor       Trans Amount
    Inv No    P/O number    Prior Ref     Btch  Add Date   Add User   CkYr RunId
__  5101B101730MA102230 13  10  1 2009 P106A00193 C2408101        514,605.00  R
              P106A00193    Q101730004     92  10 14 2009  GSAACFAC
```

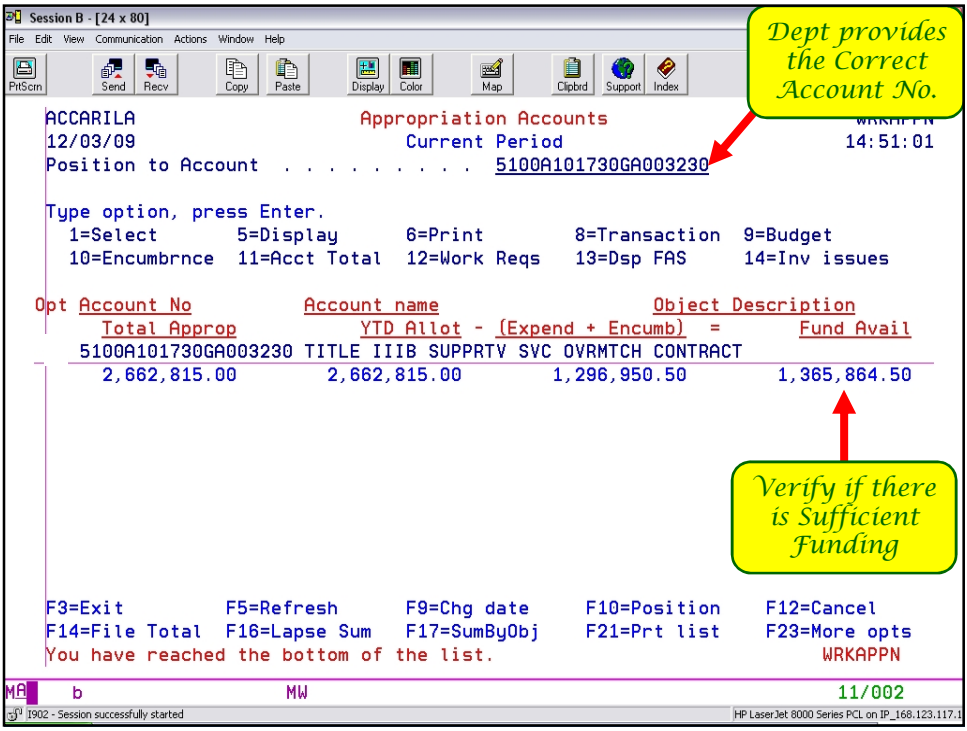
***Error: Encumbrance rejected due to Insufficient Funding & Account Does Not Exist.***

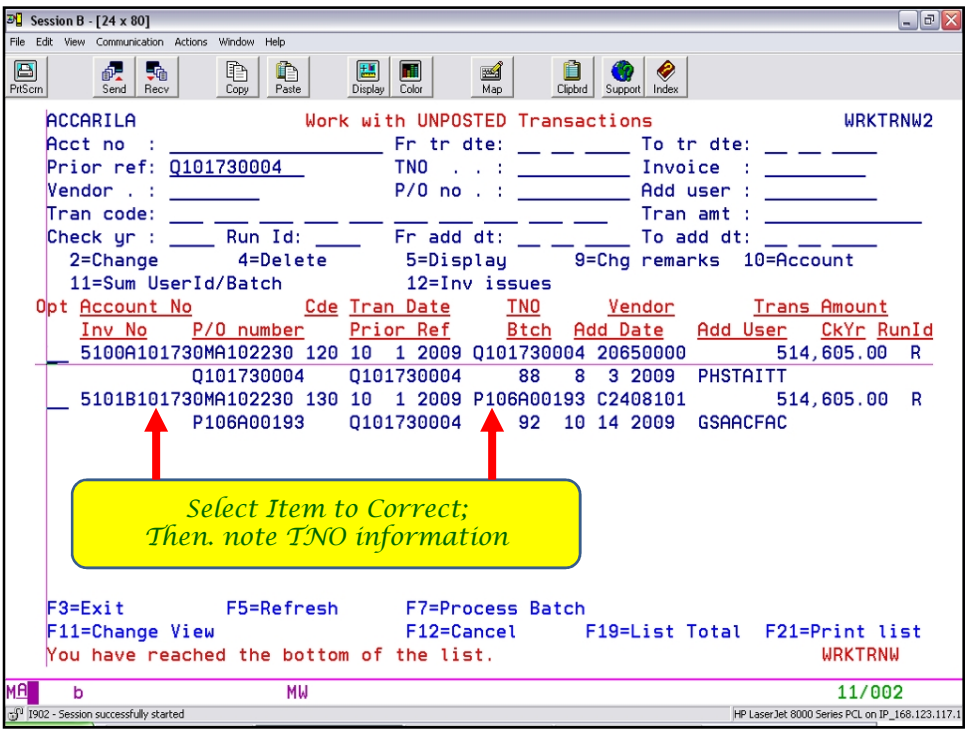
```
F3=Exit         F5=Refresh      F7=Process Batch
F11=Change View                 F12=Cancel      F19=List Total  F21=Print list
You have reached the bottom of the list.                          WRKTRNW
MA  b                   MW                                        11/002
```

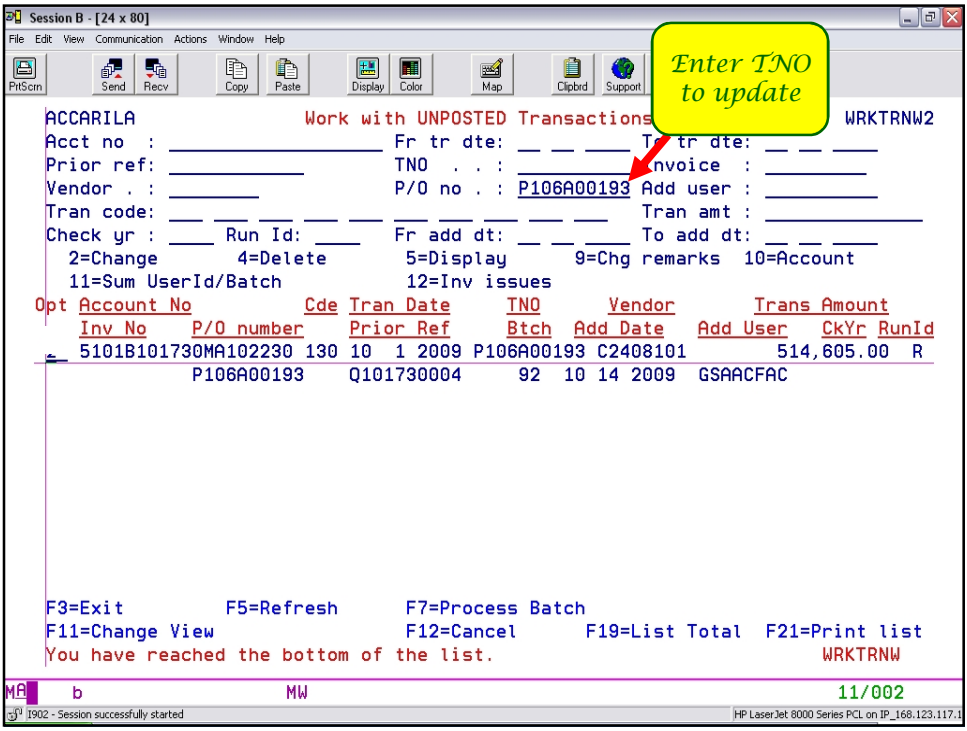
I902 - Session successfully started — HP LaserJet 8000 — Thursday, December 03, 2009

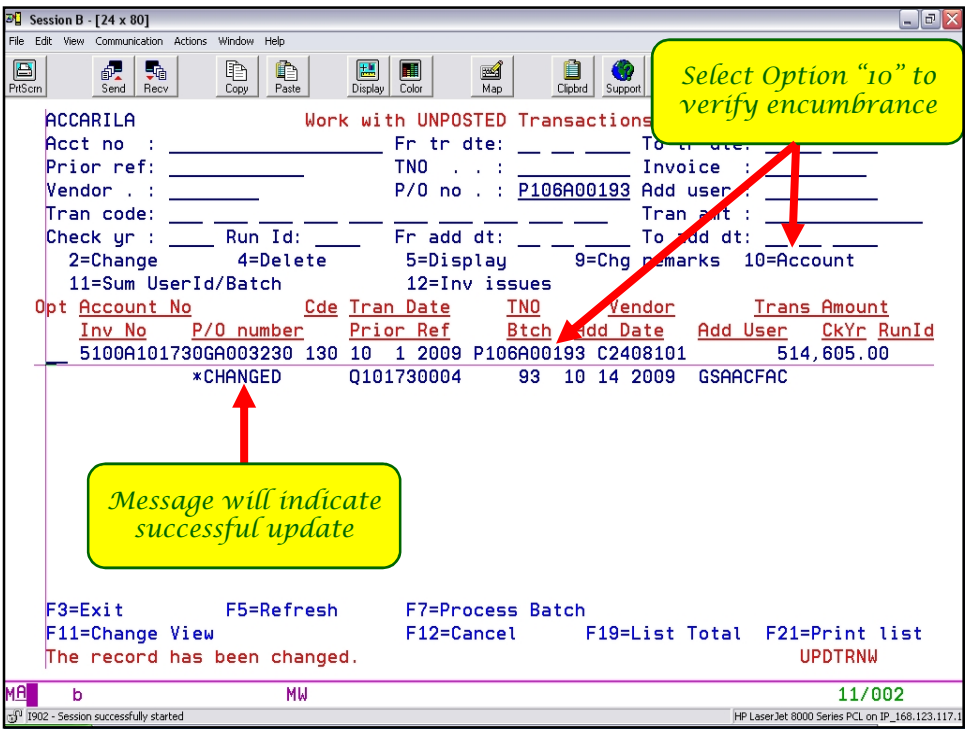

Session B - [24 x 80]
File Edit View Communication Actions Window Help
PrtScrn Send Recv Copy Paste Display Color Map Clipbrd Support Index
ACCRILA Work with UNPOSTED Transactions WRKTRNW2
Acct no . : _____ Fr tr dte: __ __ ____ To tr dte: __ __ ____
Prior ref: Q101730004 TNO . . : _____ Invoice : _____
Vendor . : _____ P/O no . : _____ Add user : _____
Tran code: ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ Tran amt : _____
Check yr : ____ Run Id: ____ Fr add dt: __ __ ____ To add dt: __ __ ____
2=Change 4=Delete 5=Display 9=Chg remarks 10=Account
11=Sum UserId/Batch 12=Inv issues
Opt Account No Cde Tran Date TNO Vendor Trans Amount
Inv No P/O number Prior Ref Btch Add Date Add User CkYr RunId
5101B101730MA102230 120 10 1 2009 Q101730004 20650000 514,605.00 R
Q101730004 Q101730004 87 8 3 2009 PHSTAITT
5101B101730MA102230 120 10 1 2009 P106A00193 C2408101 514,605.00 R
P106A00193 Q101730004 92 10 14 2009 GSAACFAC
Resolution: Department contacted to verify account information.
For this example, account number is to be changed
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
You have reached the bottom of the list. WRKTRNW
MA b MW 11/002
I902 - Session successfully started
HP LaserJet 8000 S
Thursday, December 03, 2009

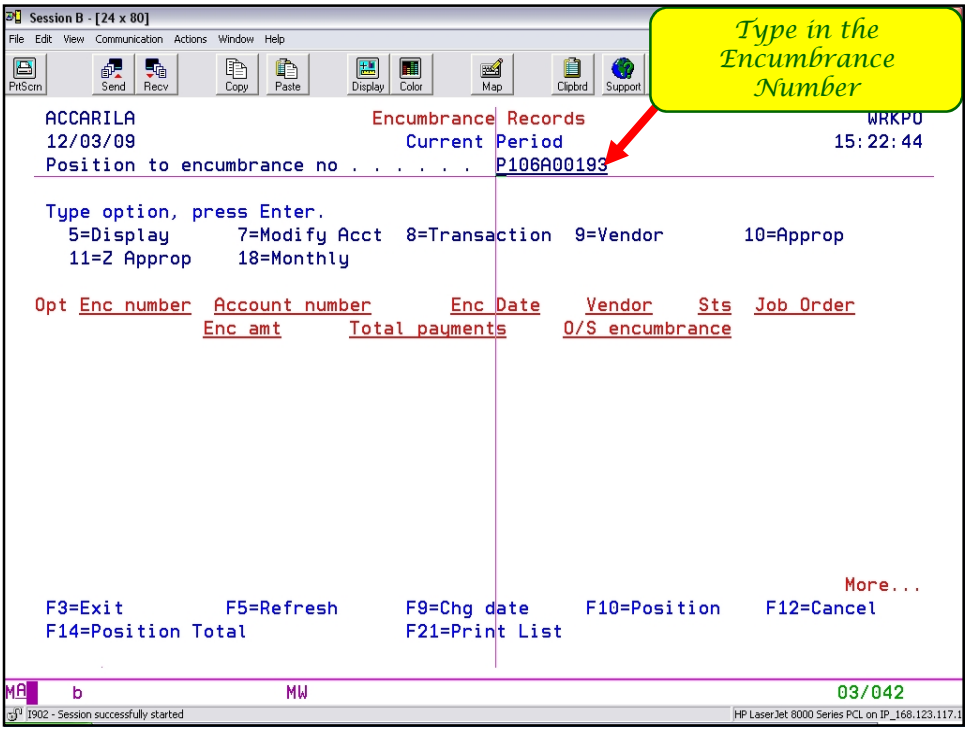

Correcting Unposted Transactions
Unposted Transactions

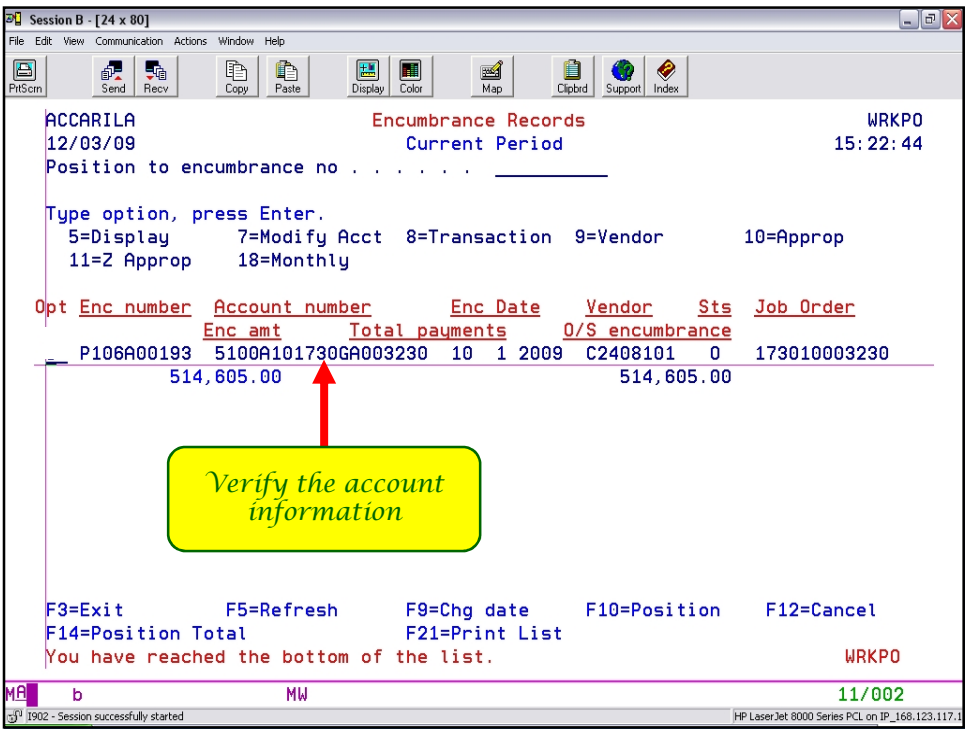

Session B - [24 x 80]
File Edit View Communication Actions Window Help
PrtScrn Send Recv Copy Paste Display Color Map Clipbrd Support Index
ACCARILA Appropriation Accounts
12/03/09 Current Period 14:51:01
Position to Account . . . . . 5100A101730GA003230
Type option, press Enter.
1=Select 5=Display 6=Print 8=Transaction 9=Budget
10=Encumbrnce 11=Acct Total 12=Work Reqs 13=Dsp FAS 14=Inv issues
Opt Account No Account name Object Description
Total Approp YTD Allot - (Expend + Encumb) = Fund Avail
5100A101730GA003230 TITLE IIIB SUPPRTV SVC OVRMTCH CONTRACT
2,662,815.00 2,662,815.00 1,296,950.50 1,365,864.50
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. WRKAPPN
MA b MW 11/002
I902 - Session successfully started
HP LaserJet 8000 Series PCL on IP_168.123.117.1
Dept provides the Correct Account No.
Verify if there is Sufficient Funding

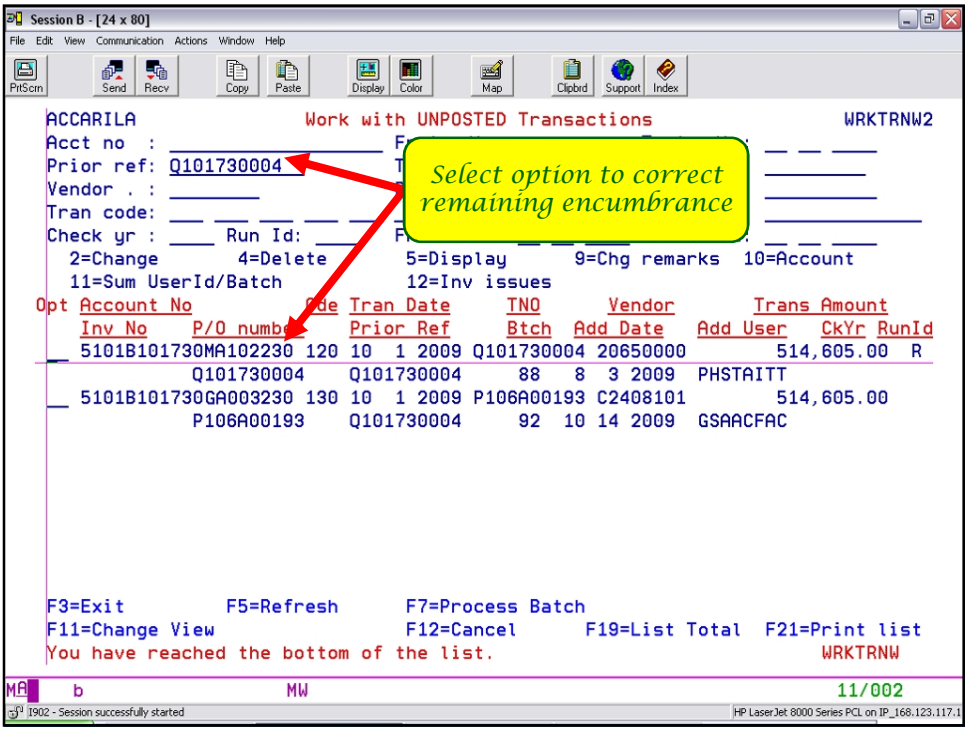

Session B - [24 x 80]
File Edit View Communication Actions Window Help
PrtScrn Send Recv Copy Paste Display Color Map Clipbrd Support Index
ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Acct no :
Prior ref: Q101730004
Vendor . :
Tran code:
Check yr : Run Id:
Fr tr dte:
TNO . . :
P/O no . :
Fr add dt:
To tr dte:
Invoice :
Add user :
Tran amt :
To add dt:
2=Change 4=Delete 5=Display 9=Chg remarks 10=Account
11=Sum UserId/Batch 12=Inv issues
Opt Account No Cde Tran Date TNO Vendor Trans Amount
Inv No P/O number Prior Ref Btch Add Date Add User CkYr RunId
5100A101730MA102230 120 10 1 2009 Q101730004 20650000 514,605.00 R
Q101730004 Q101730004 88 8 3 2009 PHSTAITT
5101B101730MA102230 130 10 1 2009 P106A00193 C2408101 514,605.00 R
P106A00193 Q101730004 92 10 14 2009 GSAACFAC
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
You have reached the bottom of the list. WRKTRNW
MA b MW 11/002
I902 - Session successfully started
HP LaserJet 8000 Series PCL on IP_168.123.117.1
Select Item to Correct;
Then. note TNO information

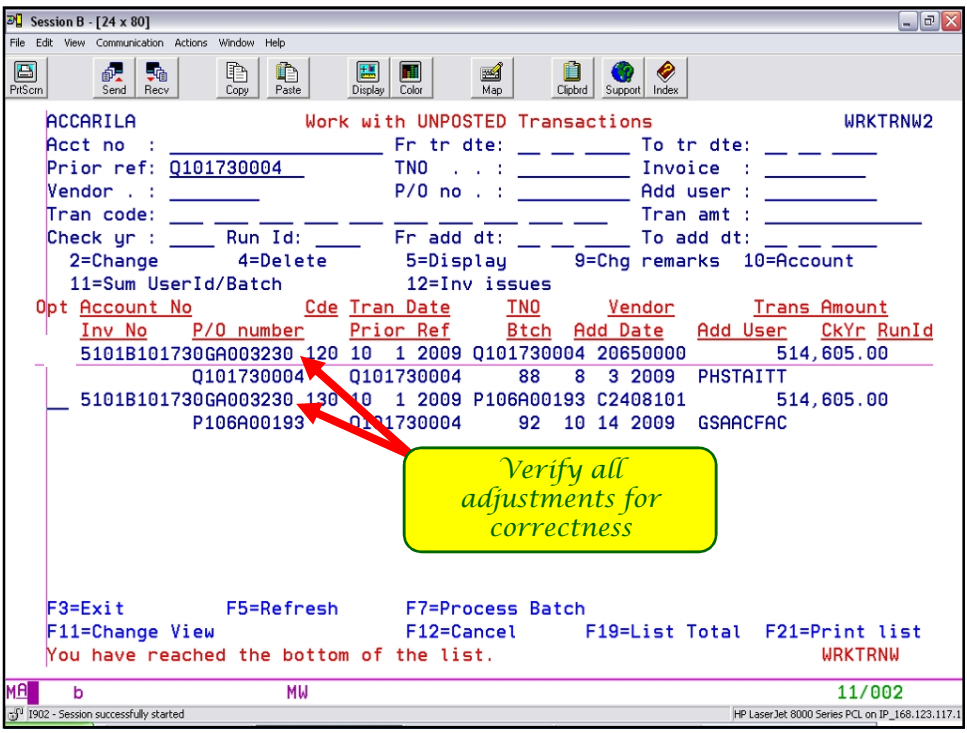

Enter TNO to update
Session B - [24 x 80]
ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Acct no :
Prior ref:
Vendor . :
Tran code:
Check yr : Run Id: Fr add dt: To add dt:
Fr tr dte: To tr dte:
TNO . . : Invoice :
P/O no . : P106A00193 Add user :
Tran amt :
2=Change 4=Delete 5=Display 9=Chg remarks 10=Account
11=Sum UserId/Batch 12=Inv issues
Opt Account No Cde Tran Date TNO Vendor Trans Amount
Inv No P/O number Prior Ref Btch Add Date Add User CkYr RunId
5101B101730MA102230 130 10 1 2009 P106A00193 C2408101 514,605.00 R
P106A00193 Q101730004 92 10 14 2009 GSAACFAC
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
You have reached the bottom of the list. WRKTRNW
MA b MW 11/002
I902 - Session successfully started
HP LaserJet 8000 Series PCL on IP_168.123.117.1


Select Option "10" to verify encumbrance
Session B - [24 x 80]
ACCARILA Work with UNPOSTED Transactions
Acct no :
Prior ref:
Vendor . :
Tran code:
Check yr : Run Id: Fr add dt:
Fr tr dte:
TNO . . : Invoice :
P/O no . : P106A00193 Add user :
2=Change 4=Delete 5=Display 9=Chg remarks 10=Account
11=Sum UserId/Batch 12=Inv issues
Opt Account No Cde Tran Date TNO Vendor Trans Amount
Inv No P/O number Prior Ref Btch Add Date Add User CkYr RunId
5100A101730GA003230 130 10 1 2009 P106A00193 C2408101 514,605.00
*CHANGED Q101730004 93 10 14 2009 GSAACFAC
Message will indicate successful update
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
The record has been changed. UPDTRNW
MA b MW 11/002
I902 - Session successfully started
HP LaserJet 8000 Series PCL on IP_168.123.117.1


Type in the Encumbrance Number
Session B - [24 x 80]
ACCARILA Encumbrance Records WRKPO
12/03/09 Current Period 15:22:44
Position to encumbrance no . . . . . P106A00193
Type option, press Enter.
5=Display 7=Modify Acct 8=Transaction 9=Vendor 10=Approp
11=Z Approp 18=Monthly
Opt Enc number Account number Enc Date Vendor Sts Job Order
Enc amt Total payments O/S encumbrance
More...
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=Position Total F21=Print List
MA b MW 03/042


Session B - [24 x 80]
ACCARILA Encumbrance Records WRKPO
12/03/09 Current Period 15:22:44
Position to encumbrance no . . . . . _____
Type option, press Enter.
5=Display 7=Modify Acct 8=Transaction 9=Vendor 10=Approp
11=Z Approp 18=Monthly
Opt Enc number Account number Enc Date Vendor Sts Job Order
Enc amt Total payments O/S encumbrance
_ P106A00193 5100A101730GA003230 10 1 2009 C2408101 O 173010003230
514,605.00 514,605.00
Verify the account information
F3=Exit F5=Refresh F9=Chg date F10=Position F12=Cancel
F14=Position Total F21=Print List
You have reached the bottom of the list. WRKPO
MA b MW 11/002


Session B - [24 x 80]
File Edit View Communication Actions Window Help
PrtScrn Send Recv Copy Paste Display Color Map Clipbrd Support Index
ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Acct no :
Prior ref: Q101730004
Vendor . :
Tran code:
Check yr : Run Id:
2=Change 4=Delete 5=Display 9=Chg remarks 10=Account
11=Sum UserId/Batch 12=Inv issues
Opt Account No Cde Tran Date TNO Vendor Trans Amount
Inv No P/O number Prior Ref Btch Add Date Add User CkYr RunId
5101B101730MA102230 120 10 1 2009 Q101730004 20650000 514,605.00 R
Q101730004 Q101730004 88 8 3 2009 PHSTAITT
5101B101730GA003230 130 10 1 2009 P106A00193 C2408101 514,605.00
P106A00193 Q101730004 92 10 14 2009 GSAACFAC
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
You have reached the bottom of the list. WRKTRNW
MA b MW 11/002
I902 - Session successfully started
HP LaserJet 8000 Series PCL on IP_168.123.117.1
Select option to correct remaining encumbrance


Session B - [24 x 80]
File Edit View Communication Actions Window Help
PrtScrn Send Recv Copy Paste Display Color Map Clipbrd Support Index
ACCARILA Work with UNPOSTED Transactions WRKTRNW2
Acct no :
Prior ref: Q101730004
Vendor . :
Tran code:
Check yr : Run Id:
2=Change 4=Delete 5=Display 9=Chg remarks 10=Account
11=Sum UserId/Batch 12=Inv issues
Opt Account No Cde Tran Date TNO Vendor Trans Amount
Inv No P/O number Prior Ref Btch Add Date Add User CkYr RunId
5101B101730GA003230 120 10 1 2009 Q101730004 20650000 514,605.00
Q101730004 Q101730004 88 8 3 2009 PHSTAITT
5101B101730GA003230 130 10 1 2009 P106A00193 C2408101 514,605.00
P106A00193 Q101730004 92 10 14 2009 GSAACFAC
F3=Exit F5=Refresh F7=Process Batch
F11=Change View F12=Cancel F19=List Total F21=Print list
You have reached the bottom of the list. WRKTRNW
MA b MW 11/002
I902 - Session successfully started
HP LaserJet 8000 Series PCL on IP_168.123.117.1
Verify all adjustments for correctness

# APPENDIX 2

## *Memos, Circulars and Other References*

executed no later than June 15, 2011.""

## § 8137.1. Annual Cost of Living Allowance. [Repealed]

**SOURCE:** Added by P.L. 19-019:57 (Aug. 22, 1988). Repealed by P.L. 23-045:IV:7 (Oct. 18, 1995).

## § 8137.2. Employees on Active Duty.

The government shall pay the employer's and employee's shares for Retirement Fund contributions, group health insurance premiums, and group life insurance premiums for all officers and other employees of the government of Guam who are on leave without pay and on active duty with the Guam National Guard or the reserve components of any of the Armed Services of the United States. All agencies and departments of the government of Guam shall fund, from their respective annual budgets, the contributions for retirement, health insurance, and life insurance authorized by this section. The provisions of this section shall be retroactive to August 2, 1990.

**SOURCE:** Added by P.L. 21-1:10.

## § 8137.3. Prohibition on Double Computation of Cost of Living Adjustments for Retirees.

Notwithstanding any other provision of law enacted prior to or subsequent to this Section, cost of living adjustments for members who retire after September 30, 1995 shall be computed by the Government of Guam Retirement Fund and retirement benefit supplements which may be given above the basic annuity shall not include sums which have already been included in the salaries upon which the basic annuity is calculated. The COLA payments contained in various General Appropriation Acts and previously applied to employees salaries and again, in a double computation, applied as retirees' cost of living adjustments, known as the One Thousand Two Hundred Dollar ($1,200), One Thousand Five Hundred Dollar ($1,500), Seven Hundred Dollar ($700), and Eight Hundred Thirty-Eight Dollar ($838) annuity benefits, shall not be applied to cost of living adjustments for retirees.

**SOURCE:** Added by P.L. 23-45:IV:6 (10/18/95).

## § 8137.4. Increment(s) to be Included in Calculating Retirement Annuity.

Any government of Guam Employee who elects to apply for retirement shall be authorized to add in the increment(s) which such employee would

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(b) Rollover of Employer's Contributions. Amounts transferred from the Employer's Contribution Reserve to fund transfer incentive benefits in accordance with Subsection (b) of § 8164 of this Chapter shall be deposited in a Transfer Incentive Reserve established for the benefit of the member under a trust agreement. The Transfer Incentive Reserve shall be segregated from employer contributions, and an individual account shall be maintained for each member and include subsequent interest, dividends, and/or any other accumulations credited or debited on behalf of the member, and shall be fully vested, subject to the timing of distribution limitations set forth in the Defined Contribution Retirement System Plan and Trust Agreement.

**SOURCE:** Added by P.L. 25-019:8. Repealed/reenacted by P.L. 25-157:7.

**§ 8209.2. Employees on Active Duty.**

The government shall pay the employer's and member's Government of Guam Defined Contribution Retirement System contributions, group health insurance premiums, and group life insurance premiums for all officers and other employees of the government of Guam who are on leave without pay and on active duty with the Guam National Guard or the reserve components of any of the Armed Services of the United States. All agencies and departments of the government of Guam shall fund, from their respective annual budgets, the contributions for retirement, health insurance, and life insurance authorized by this Section. The provisions of this Section shall be effective October 1, 2004.

**SOURCE:** Added by P.L. 27-106:VI:39.

**§ 8210. Termination of Membership. Vesting Schedule.**

(a) A member's interest in the following shall be fully and immediately vested and nonforfeitable:

(1) members' contributions, pursuant to § 8208;

(2) rollover of member's contributions pursuant to Subsection (a) of § 8209.1, including amounts rolled over from other qualified retirement plans; and

(3) rollover of employer's contributions held in the Transfer Incentive Reserve pursuant to Subsection (b) of § 8209.1.

(b) A member's interest in the balance of that member's Employer Contribution Account described in § 8209 shall be fully and immediately

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# CHAPTER 22
# GENERAL FISCAL POLICIES AND CONTROLS

Article 1. Funds Management.
Article 2. Central Accounting.
Article 3. Regulation of Federal Expenditures.
Article 4. Regulation of Local Expenditures.
Article 5. Interest on Late Payments by the Government.
Article 6. Contracts.
Article 7. General Property Control.
Article 8. Tax Refund Bonds.
Article 9. Rainy Day Fund.
Article 10. Limited Obligation Infrastructure Improvement Bonds.
Article 11. Human and Health Services Fund.
Article 12. Reserve Fund for Non-participating Tobacco Manufacturers.
Article 13. Securitization of Tobacco Settlement Payments.
Article 14. Compact Impact Grant Anticipation Bonds.
Article 15. Indirect Cost Fund.
Article 16. Supplemental Appropriations Revenue Fund.

## ARTICLE 1
## FUNDS MANAGEMENT

§ 22101. Treasurer of Guam.
§ 22101.1. Monthly Disbursements to Public Schools System's School District. [Repealed]
§ 22102. Treasurer's Bond.
§ 22103. Official Title of Treasurer.
§ 22104. Warrants.
§ 22105. Claims for Loss of Government Funds.
§ 22106. Payment of Claims for Loss.
§ 22107. Transmittal of Claim-related Documents.
§ 22108. Revolving Funds.
§ 22109. Reports on Fund Conditions.
§ 22109.1. On-line Electronic Access to Bank Account Information.
§ 22110. Accounting Forms.
§ 22111. Direct Deposit of Judiciary Appropriations.



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## § 22101. Treasurer of Guam.

The Treasurer of Guam or his designated agent, shall receive, and account for all monies, from whatever source, giving proper authenticated receipts for the same. He shall disburse monies only upon properly signed warrants. He shall maintain a daily cash blotter in which shall be entered all cash transactions in detail, showing dates of all receipts and disbursements, names or persons making payments or receiving payments and amounts. This blotter shall be balanced daily. All receipts and warrants shall be turned over daily after recapitulation on control records to the Director of Administration for audit, verification, necessary ledger entries, and filing.

**SOURCE**: GC § 6100.

## § 22101.1. Monthly Disbursements to the Department of Education's School Districts.

**[Repealed.]**

**SOURCE**: Added by P.L. 24-142:9. Repealed by P.L. 26-26:13.

## § 22102. Treasurer's Bond.

Both the Treasurer and his authorized agent must be bonded in penal sums as directed by the Governor.

**SOURCE**: GC § 6101.

## § 22103. Official Title of Treasurer.

The official title of the Treasurer to be affixed to his official signature shall be *Treasurer of Guam.*

**SOURCE**: GC § 6102.

## § 22104. Warrants.

All warrants must be properly authorized and signed by the payee before acceptance by the Director of Administration. No warrants shall be accepted by the Director of Administration which are unsigned and the Treasurer shall be responsible for all disbursements not so authorized and signed.

**SOURCE**: GC § 6103.

## § 22105. Claims for Loss of Government Funds.



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EDWARD M. BIRN
*Director (Direktot)*
EDITH C. PANGELINAN
*Deputy Director (Sigundo Direktot)*

# DEPARTMENT OF ADMINISTRATION

DIPATTAMENTON ATMENESTRASION

DIRECTOR'S OFFICE
*(Ufisinan Direktot)*
Telephone (*Telifon*): (671) 475-1101/1250 • Fax (*Faks*): (671) 477-6788

LOURDES A. LEON GUERRERO
*Governor (Maga'hâga)*
JOSHUA F. TENORIO
*Lt. Governor (Sigundo Maga'lâhi)*

September 27, 2019

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO: 2019-034**

TO: All Line Department and Agency Heads, Government of Guam

FROM: Director, Department of Administration

SUBJECT: **PETTY CASH – Standard Operating Procedure (SOP) UPDATE**

*Buenas yan Hafa Adai!* Effective immediately, Petty Cash procurement transactions of **$250.00 or less** shall be delegated to the Administrative Services Officer (ASO) or designated authorized personnel of all line departments and agencies. The SOP for all Petty Cash transactions shall be as follows:

1. **Obtain** no less than three (3) quotations from authorized government of Guam vendors to verify availability of item(s) being requested. No specific form is required.
    a. **Vendor Contact Information**: list the name, point-of-contact, contact number and email address of vendor representative.

2. Upon receipt of the minimum three (3) quotations; **award** the vendor who meets the minimum requirements indicated on the abstract.
    a. **Transmit** to the ASO or designated authorized personnel charged as Petty Cash Custodian for review and issuance of funds.

3. Upon receipt of funds from the Petty Cash Custodian, **proceed with purchase** from the approved vendor.
    a. **Submit an itemized receipt** to the Petty Cash Custodian for proper closure of transaction.

    b. Petty Cash Custodian must **attach all receipts to the abstract**.

Strict adherence to this Petty Cash procedure is mandatory. The Department of Administration (DOA) has the right to terminate the Petty Cash procedure if needed. Furthermore, DOA may conduct a periodic audit to ensure compliance of these procedures. The Petty Cash Custodian is ultimately responsible for all Petty Cash transactions and any infractions within the transactions.

Should you have any questions regarding this Circular, please do not hesitate to contact Ms. MaryGrace Edrosa, General Accounting Supervisor at 475-1283 or email at MaryGrace.Edrosa@doa.guam.gov or Ms. Tammy Batac, Accountant at 475-1130 or email at Tammy.Batac@doa.guam.gov.

Your assistance in complying with this Circular is greatly appreciated. Si Yu'os Ma'ase.

*Senseramente,*

**EDWARD M. BIRN**

**Attachment:**

cc: Edith C. Pangelinan, Deputy Director, DOA
Rose Fejeran, Treasurer of Guam, Division of Accounts - DOA
Claudia S. Acfalle, Chief Procurement Officer, General Services Agency - DOA

EDWARD M. BIRN
*Director (Direktat)*
EDITH C. PANGELINAN
*Deputy Director (Sigundo Direktat)*

# DEPARTMENT OF ADMINISTRATION

DIPATTAMENTON ATMENESTRASION

DIRECTOR'S OFFICE

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Telephone (*Telifon*): (671) 475-1101/1250 • Fax (*Faks*): (671) 477-6788

LOURDES A. LEON GUERRERO
*Governor (Maga'hâga)*
JOSHUA F. TENORIO
*Lt. Governor (Sigundo Maga'lâhi)*

September 25, 2019

**DEPARTMENT OF ADMINISTRATIOHN ORGANIZATIONAL CIRCULAR NO.: 2019-033**

TO: All Line Department and Agencies, Government of Guam

FROM: Director, Department of Administration

SUBJECT: **Change in Policy for Encumbrance of Utilities, Trash and Communication for Fiscal Year 2020**

*Buenas yan Hafa Adai!* This circular is issued to notify all line departments and agencies of a change in the process for encumbering funds for all utilities (water and power), trash and all telecommunication services for Fiscal Year 2020.

Effective October 1, 2019, the Utility Service Authorization Form will no longer be used to encumber funds for the above services. The Division of Accounts will no longer be accepting this form.

All departments/agencies will need to go through the General Services Agency (GSA) on-line requisitioning process for issuance of a valid purchase order for these services.

Once the purchase orders are issued, the departments and agencies are instructed to ensure that all invoices are certified true and correct and submitted to the DOA Division of Accounts in a timely manner. Monthly invoices should be sent in the order or sequence of service period. This is to ensure the continuity and accountability of payments for these services.

Your urgent attention to this policy change is required.

Should you have any questions regarding this Circular, please do not hesitate to contact Mrs. Mary Grace Edrosa, General Accounting Supervisor, at 475-1283 or email at marygrace.edrosa@doa.guam.gov or Tammy Batac, Accountant I, at 475-1130. or email at tammy.batac@doa.guam.gov.

Your assistance in complying with this Circular is greatly appreciated. *Si Yu'os Ma'ase.*

*Sensetamente,*

**EDWARD M. BIRN**

EDWARD M. BIRN
*Director (Direktot)*
EDITH C. PANGELINAN
*Deputy Director (Sigundo Direktot)*

**DEPARTMENT OF ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
*(Ufisinan Direktot)*
Telephone (*Telifon*): (671) 475-1101/1250 • Fax (*Faks*): (671) 477-6788

LOURDES A. LEON GUERRERO
*Governor (Maga'hâga)*
JOSHUA F. TENORIO
*Lt. Governor (Sigundo Maga'lâhi)*

September 24, 2019

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2019-032**

To: All Line Departments/Agencies and Autonomous Agencies

From: Director, Department of Administration

Subject: **Policy Update – Security Access Requests for Authorization**

*Buenas yan Hafa Adai!* Recent Internal Policy Updates have been implemented within the Department of Administration's Division of Accounts retroactively **effective January 01, 2019** regarding all requests for access to the DOA Financial Management System (FMS). The Payroll Access request has been recently updated as well. Please comply with the following:

1) **Form AS400ID: Request for Financial Management System Access**

   a. Access for only positions classified as "*Administrative, Accounting and Related Professional and Technical*", as defined by Class Codes 2.000 thru 2.899 in the **Government of Guam Competitive Wage Act of 2014** (CWA2014) will be accepted.

      i. To verify the position class code(s), refer to the CWA2014 or visit the DOA Human Resources Division's Classification and Pay Branch web page at http://hr.doa.guam.gov/branches/.

   b. Requests for FMS Access for positions other than those identified by item #1 above must have a "Letter of Justification" signed by the Department/Agency head justifying the need for the employee to access the DOA FMS.

   c. Incomplete, unsigned requests and/or outdated application forms will be returned to the submitting department/agency.

**2) Form ACC-PYI001: Payroll "PAYTK" Timekeeping Access Authorization**

a. Agencies and Departments can ONLY designate ONE (1) Primary Timekeeper and ONE (1) Alternate Timekeeper.

   i. Agencies needing more than two timekeepers must obtain clearance from the Chief Payroll Officer PRIOR to submission of request.

b. Incomplete, unsigned requests and/or outdated application forms will be returned to the submitting department/agency.

All requests must be prepared using the updated forms indicated on items #1 and #2 above. The forms are available for download from the DOA Division of Accounts web page at http://da.doa.guam.gov/forms/.

Should you have any questions for need assistance concerning this Circular, please do not hesitate to contact Ms. Anita Arile, at 475-1115 or email at anita.arile@doa.guam.gov.

Your assistance in complying with this Circular is greatly appreciated. Si Yu'os M'ase.

**EDWARD M. BIRN**

Attachments:

| POSITION TITLE | CLASS CODE |
|---|---|
| ACCOUNTABILITY AUDITOR I | 2.350 |
| ACCOUNTABILITY AUDITOR II | 2.351 |
| ACCOUNTABILITY AUDITOR III | 2.352 |
| ACCOUNTABILITY DIRECTOR | 2.355 |
| ACCOUNTANT I | 2.330 |
| ACCOUNTANT II | 2.331 |
| ACCOUNTANT III | 2.332 |
| ACCOUNTING MANAGER | 2.376 |
| ACCOUNTING TECHNICIAN I | 2.320 |
| ACCOUNTING TECHNICIAN II | 2.321 |
| ACCOUNTING TECHNICIAN III | 2.322 |
| ACCOUNTING TECHNICIAN SUPERVISOR | 2.325 |
| ACCREDITATION COORDINATOR | 2.155 |
| ADMINISTRATIVE OFFICER | 2.010 |
| ADMINISTRATIVE SERVICES AND BENEFITS SUPERVISOR | 2.505 |
| ADMINISTRATIVE SERVICES OFFICER | 2.030 |
| ASSISTANT ECONOMIST | 2.371 |
| ASSISTANT PERSONNEL SERVICES ADMINISTRATOR (DOA) | 2.567 |
| ASSISTANT TREASURER OF GUAM | 2.315 |
| ASSOCIATE ECONOMIST | 2.732 |
| ATTOURNEY LEVEL I | 2.825 |
| ATTOURNEY LEVEL II | 2.826 |
| ATTOURNEY LEVEL III | 2.827 |
| ATTOURNEY LEVEL IV | 2.828 |
| ATTOURNEY LEVEL V MANAGING ATTOURNEY | 2.830 |
| AUDITOR I | 2.360 |
| AUDITOR II | 2.361 |
| AUDITOR III | 2.362 |
| AUDITOR IV (GDOE) | 2.393 |
| BUDGET & MANAGEMENT ANALYST I | 2.040 |
| BUDGET & MANAGEMENT ANALYST II | 2.041 |
| BUDGET & MANAGEMENT ANALYST III | 2.042 |
| BUDGET & MANAGEMENT ANALYST IV | 2.043 |
| BUDGET ANALYST | 2.005 |
| BUDGET AND MANAGEMENT ADMINISTRATOR | 2.045 |
| BUDGET AND MANAGEMENT ANALYST SUPERVISOR | 2.044 |
| BUSINESS TAX SERVICE SPECIALIST I | 2.404 |
| BUSINESS TAX SERVICE SPECIALIST II | 2.405 |
| BUSINESS TAX SERVICE SUPERVISOR | 2.406 |
| CEO-COMMISSIONERS COUNCIL | 2.033 |
| CHAMORRO VILLAGE MANAGER | 2.142 |
| CHIEF AUDITOR | 2.365 |
| CHIEF AUDITOR (GDOE) | 2.392 |
| CHIEF ECONOMIST | 2.738 |
| CHIEF OF ADMINISTRATION | 2.032 |
| CHIEF OF OPERATIONS (PUBLIC WORKS/PUAG) | 2.136 |
| CHIEF PUBLIC HEALTH OFFICER | 2.140 |
| COMMISSION COORDINATOR | 2.147 |
| COMPUTER PROGRAMMER I | 2.615 |
| COMPUTER PROGRAMMER II | 2.616 |
| COMPUTER PROGRAMMER III | 2.617 |
| COMPUTER SYSTEMS ANALYST I | 2.621 |
| COMPUTER SYSTEMS ANALYST II | 2.622 |

| POSITION TITLE | CLASS CODE |
|---|---|
| CONSUMER ADVOCATE ADMINISTRATOR | 2.118 |
| CONTROLLER (DOA) | 2.372 |
| CONTROLLER (RETIREMENT) | 2.370 |
| CRIMINAL INVESTIGATION SUPERVISOR | 2.442 |
| CUSTOMER SERVICE MANAGER | 2.037 |
| DATA PROCESSING MANAGER (AUTONOMOUS AGENCY) | 2.630 |
| DATA PROCESSING MANAGER (DOA) | 2.636 |
| DATA PROCESSING SUPERVISOR | 2.625 |
| DATA PROCESSING SYSTEM ADMINISTRATOR | 2.635 |
| DEPUTY COMMISSIONER OF REVENUE & TAXATION | 2.450 |
| DEPUTY FINANCIAL MANAGER - DEPARTMENT OF ADMINISTRATION | 2.371 |
| DISCLOSURE OFFICER | 2.460 |
| DRUG-FREE WORKPLACE PROGRAM COORDINATOR | 2.506 |
| ELECTRONIC DATA PROCESSING SUPERVISOR (TAX) | 2.412 |
| EMERGENCY MEDICAL SERVICES ADMINISTRATOR | 2.135 |
| EMPLOYEE DEVELOPMENT SPECIALIST I | 2.585 |
| EMPLOYEE DEVELOPMENT SPECIALIST II | 2.586 |
| EMPLOYEE DEVELOPMENT SPECIALIST III | 2.587 |
| EMPLOYEE MANAGEMENT RELATIONS OFFICER I (DOA) | 2.547 |
| EMPLOYEE MANAGEMENT RELATIONS OFFICER II (DOA) | 2.548 |
| EQUAL EMPLOYMENT OPPORTUNITY OFFICER | 2.530 |
| EQUAL EMPLOYMENT OPPORTUNITY SPECIALIST | 2.525 |
| EXECUTIVE BOARD ADMINISTRATOR - PROFESSIONAL ENGINEERS, ARCHITECTS, AND LAND SURVEYORS (PEALS) BOARD | 2.031 |
| FAMILY SUPPORT GROUP COORDINATOR (DEPARTMENT OF MILITARY AFFAIRS) | 2.105 |
| FEDERAL PROGRAMS ADMINISTRATOR | 2.185 |
| FEDERAL PROGRAMS EXAMINER I | 2.124 |
| FEDERAL PROGRAMS EXAMINER II | 2.125 |
| FINANCIAL MANAGER (DOA) | 2.371 |
| FINANCIAL-AFFAIRS-OFFICER (PUAG) | 2.337 |
| GEOGRAPHIC INFORMATION SYSTEM/LAND INFORMATION SYSTEM MANAGER | 2.335 |
| GUAM HISTORIC PRESERVATION OFFICER | 2.503 |
| GUAM VETERANS CEMETERY ADMINISTRATION OFFICER | 2.504 |
| HEAVY EQUIPMENT MECHANIC I | 2.139 |
| HOSPITAL CLINICAL/SYSTEMS SUPPORT SPECIALIST I | 2.689 |
| HOSPITAL CLINICAL/SYSTEMS SUPPORT SPECIALIST II | 2.690 |
| HOSPITAL CLINICAL/SYSTEMS SUPPORT SPECIALIST III | 2.691 |
| HOSPITAL CLINICAL/SYSTEMS SUPPORT SUPERVISOR | 2.692 |
| INCOME TAX PROCESSING SUPERVISOR | 2.130 |
| INCOME TAX SERVICE SPECIALIST II | 2.411 |
| INCOME TAX SERVICE SPECIALIST III | 2.408 |
| INDEPENDENT MONITORING UNIT ADMINISTRATOR | 2.409 |
| INDUSTRIAL HYGIENIST | 2.410 |
| INTERNAL INVESTIGATION AGENT | 2.127 |
| INVASIVE SPECIES COORDINATOR | 2.110 |
| JUNIOR ECONOMIST | 2.730 |
| JUNIOR PROGRAMMER ANALYST | 2.647 |
| JUNIOR SYSTEMS PROGRAMMER | 2.730 |
| KEYPUNCH OPERATOR I | 2.648 |
| KEYPUNCH OPERATOR II | 2.624 |
| LEGAL CLERK II | 2.834 |
| LEGAL SECRETARY I | 2.805 |
| LEGAL SECRETARY II | 2.806 |
| LICENSE SUPERVISOR (REVENUE & TAXATION) | 2.201 |

| POSITION TITLE | CLASS CODE |
|---|---|
| LICENSED PRACTICAL NURSE I | 2.202 |
| LICENSED PRACTICAL NURSE II | 2.203 |
| MANAGEMENT ANALYST III | 2.020 |
| MANAGEMENT ANALYST IV | 2.021 |
| MANAGEMENT INFORMATION SYSTEMS (MIS) COORDINATOR | 2.022 |
| MANAGING ACCOUNTABILITY AUDITOR | 2.354 |
| MARINE TECHNICIAN I | 2.023 |
| MARINE TECHNICIAN II | 2.660 |
| MEDICAL LABORATORY TECHNICIAN I | 2.133 |
| MENTAL HEALTH & SUBSTANCE ABUSE TRAINING COORDINATOR | 2.137 |
| PARALEGAL II | 2.811 |
| PERSONNEL ASSISTANT I | 2.500 |
| PERSONNEL ASSISTANT II | 2.501 |
| PERSONNEL MANAGEMENT ADMINISTRATOR | 2.575 |
| PERSONNEL MANAGEMENT ANALYST I | 2.570 |
| PERSONNEL MANAGEMENT ANALYST II | 2.571 |
| PERSONNEL MANAGEMENT ANALYST III | 2.572 |
| PERSONNEL OFFICER | 2.540 |
| PERSONNEL SERVICES ADMINISTRATOR (AUTONOMOUS AGENCY) | 2.559 |
| PERSONNEL SERVICES ADMINISTRATOR (DEPARTMENT OF ADMINISTRATION | 2.568 |
| PERSONNEL SPECIALIST I | 2.535 |
| PERSONNEL SPECIALIST II | 2.536 |
| PERSONNEL SPECIALIST III | 2.537 |
| PERSONNEL SPECIALIST IV | 2.538 |
| PRODUCER DIRECTOR | 2.120 |
| PROGRAM COORDINATOR I | 2.121 |
| PROGRAM COORDINATOR II | 2.122 |
| PROGRAM COORDINATOR III | 2.123 |
| PROGRAM COORDINATOR IV | 2.148 |
| PROGRAM DIRECTOR | 2.640 |
| PROGRAMMER ANALYST I | 2.641 |
| PROGRAMMER ANALYST II | 2.642 |
| PSYCHOMETRIST | 2.138 |
| PUBLIC HEALTH NUTRITION SPECIALIST | 2.520 |
| QUALITY IMPROVEMENT COORDINATOR | 2.034 |
| REAL PROPERTY TAX ADMINISTRATOR | 2.015 |
| RECORDS MANAGEMENT OFFICER | 2.017 |
| REFRIGERATION MECHANIC SUPERVISOR | 2.230 |
| REGULATORY EXAMINER I | 2.231 |
| REGULATORY EXAMINER II | 2.235 |
| REGULATORY EXAMINER SUPERVISOR | 2.237 |
| REGULATORY PROGRAMS ADMINISTRATOR | 2.436 |
| RESEARCH & APPEALS ADMINISTRATOR | 2.435 |
| RESEARCH & APPEALS OFFICER | 2.723 |
| RESEARCH AND STATISTICS ADMINISTRATOR | 2.720 |
| RESEARCH AND STATISTICS ANALYST I | 2.721 |
| RESEARCH AND STATISTICS ANALYST II | 2.523 |
| RETIREMENT BENEFIT SPECIALIST III | 2.345 |
| RETIREMENT BENEFITS PROGRAM ADMINISTRATOR | 2.420 |
| RETIREMENT INVESTMENT SPECIALIST | 2.421 |
| REVENUE AGENT I | 2.422 |
| REVENUE AGENT II | 2.423 |
| REVENUE AGENT III | 2.414 |

| POSITION TITLE | CLASS CODE |
|---|---|
| REVENUE AGENT IV | 2.415 |
| REVENUE OFFICER I | 2.416 |
| REVENUE PROTECTION UTILITY ANALYST | 2.072 |
| SENIOR CITIZENS ADMINISTRATOR | 2.733 |
| SENIOR CITIZENS ASSISTANT ADMINISTRATOR | 2.644 |
| SENIOR ECONOMIST | 2.641 |
| SOLID WASTE MANAGEMENT SUPERINTENDENT | 2.145 |
| SPEECH/LANGUAGE PATHOLOGIST SUPERVISOR | 2.623 |
| STATISTICAL TECHNICIAN II | 2.715 |
| STATISTICAL TECHNICIAN SUPERVISOR | 2.716 |
| SUPERVISING ACCOUNTABILITY AUDITOR | 2.353 |
| SURVEYOR (REGISTERED) | 2.622 |
| SURVEYOR SUPERVISOR | 2.645 |
| SYSTEMS AND PROGRAMMING ADMINISTRATOR | 2.633 |
| SYSTEMS PROGRAMMER | 2.443 |
| SYSTEMS SUPPORT ADMINISTRATOR | 2.444 |
| TAX ACCOUNTING TECHNICIAN I | 2.445 |
| TAX ACCOUNTING TECHNICIAN II | 2.446 |
| TAX ACCOUNTING TECHNICIAN III | 2.418 |
| TAX ACCOUNTING TECHNICIAN SUPERVISOR | 2.419 |
| TAX AUDITOR I | 2.417 |
| TAX AUDITOR II | 2.448 |
| TAX COLLECTION SUPERVISOR | 2.425 |
| TAX ENFORCEMENT PROGRAM ADMINISTRATOR | 2.440 |
| TAX EXAMINATION SUPERVISOR | 2.441 |
| TAX INVESTIGATOR ASSISTANT | 2.439 |
| TAX INVESTIGATOR I | 2.400 |
| TAX INVESTIGATOR II | 2.401 |
| TAX TECHNICIAN I | 2.402 |
| TAX TECHNICIAN II | 2.413 |
| TERRITORIAL PARK PATROL RECRUIT | 2.580 |
| TERRITORIAL PARK PATROL SUPERINTENDENT | 2.581 |
| TERRITORIAL PRINCIPAL TAX ATTORNEY (Please see Attorney Level 1 thru 4) | 2.582 |
| TERRITORIAL REGISTRAR | 2.583 |
| TEST DEVELOPMENT AND VALIDATION SPECIALIST I | 2.502 |
| TEST EXAMINER | 2.590 |
| TRADES HELPER | 2.316 |
| UTILITY ACCOUNTANT TECHNICIAN I | 2.387 |
| UTILITY ACCOUNTANT TECHNICIAN III | 2.389 |
| UTILITY ACCOUNTING TECHNICIAN II | 2.388 |
| UTILITY AUDITOR I | 2.383 |
| UTILITY AUDITOR II | 2.384 |
| UTILITY AUDITOR III | 2.385 |
| UTILITY GENERAL ACCOUNTING SUPERVISOR | 2.390 |
| UTILITY PERSONNEL ASSISTANT I | 2.509 |
| UTILITY PERSONNEL ASSISTANT II | 2.510 |
| UTILITY SERVICES ADMINISTRATOR | 2.059 |
| VOLUNTEER SERVICES COORDINATOR | 2.214 |
| WAREHOUSE SUPERVISOR I | 2.215 |
| WAREHOUSE SUPERVISOR II | 2.217 |
| WEIGHTS & MEASURES TECHNICIAN | 2.213 |

DEPARTMENT OF ADMINISTRATION
DIPATTAMENTON ATMENESTRASION

LOURDES A. LEON GUERRERO, *Governor (Maga'hàga)*
JOSHUA F. TENORIO, *Lt. Governor (Sigundo Maga'làhi)*

**EDWARD M. BIRN**
***Director (Direktot)***
**EDITH C. PANGELINAN**
***Deputy Director (Sigundo Direktot)***

**DIRECTOR'S OFFICE** (*Ufisinan Direktot*)

JUN 03 2019

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2019-019**

TO: All Line Department and Agency Heads

FROM: Director, Department of Administration

SUBJECT: **Telecommunication and Internet Services**

*Buenas yan Hafa Adai!* The Emergency Procurement declaration of March 21, 2019 has not resulted in a successful procurement of telecommunication and internet services. This situation has left charges for services currently being provided to line agencies without authorizing purchase orders.

Since these services have continued to have been provided by vendors, you are advised to forward unsupported invoices from telecommunications and internet providers to the Appropriations section of the Department of Administration (DOA). Accounting Division for review and , if appropriate, payment. Any such invoices forwarded should be certified in the usual manner for acceptance of the service and availability of funds.

This process is necessary to insure that essential communication services are not disconnected, therefore, all such services should be continuing requirements not new or additional requisitions.

General Services Agency (GSA) will advise about future actions in due course.

Thank you for your continued assistance and cooperation.

*Sensetamente,*

**EDWARD M. BIRN**

Lourdes A. Leon Guerrero
*Governor*
**Joshua F. Tenorio**
*Lieutenant Governor*

**DEPARTMENT OF ADMINISTRATION**
*(DIPATTAMENTON ATMENESTRASION)*
**DIRECTOR'S OFFICE**
(Ufisinan Direktot)
Post Office Box 884 * Hagåtña, Guam 96932
TEL: (671) 475-1101/1250 * FAX: (671) 477-6788

**Edward M. Birn**
*Director*
**Edith C. Pangelinan**
*Deputy Director*

**Department of Administration Organization Circular No. 2019-009**

To: All Executive Branch Line Department and Agency Heads

From: Director, Department of Administration

Subject: **ADDENDUM to DOA Organizational Circular 2017-001** (Liquidation of Encumbrances)

***Buenas yan Håfa Adai!*** This circular is will serve as an amendment to DOA Organizational Circular #2017-001 to update and clarify the liquidation of encumbrance process.

Liquidations for **CURRENT FISCAL YEAR's Purchase Orders** *shall be submitted* to the General Services Agency (GSA) for processing. These include, but are not limited to amendments for decreases, amendments for increases, vendor number corrections, account corrections, additional accounts, and other amendments to current year purchase orders.

The following are important information related to **Current Year's Requisitions**:

1. DOA's Division of Accounts will *only* accept Liquidations for Requisitions which have been issued Purchase Order(s) of a lessor amount;
2. Requisitions that **have not** been issued Purchase Orders **must be returned** to the originating agency or department for cancellation.

Excluded from the circular are those exempted from the Guam Procurement Law; such as *Mayors Council of Guam* per §40119(c), *Guam Election Commission* per Attorney General's Opinion DOA-11-1031 and *Office of Public Accountability* per 1 GCA §1900.

Other encumbrances, such as Travel (prefix "T"), Work Requests (prefix "U" and "W"), Contracts (prefix "S" and "C") and Utilities (prefix "E" and "H"), will be processed by the DOA's Division of Accounts.

We trust that every line department and agency of the Executive Branch will continue to remain compliant with this circular to ensure proper procedures are followed.

Should you have any questions, please feel free to contact my office at 475-1101.

*Si Yu'os Ma'åse,*

Edward M. Birn
Director

Eddie Baza Calvo
Governor
Ray Tenorio
Lieutenant Governor

**Government of Guam**
*(Gubetnomention Guahan)*
**Department of Administration**
*(Dipattamenton Atmenestration)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1221/1250 * Fax: (671) 477-3671

Edward M. Birn
Acting Director
Vincent P. Arriola
Deputy Director

MAR 20 2018

**Department of Administration Organizational Circular No.: 2018-014**

To: All Line Department and Agency Heads

From: Acting Director, Department of Administration

Subject: Personnel Alert on 4 Guam Code Annotated (GCA) §4109.4 Voluntary Leave

*Hafa Adai!* Pursuant to Title 4 GCA §4109.4 statute, this allows government of Guam employees to request for voluntary leave for up to five (5) consecutive working days without pay upon written request from the employee and subsequent approval from their supervisor.

We have prepared and attached a sample memorandum based on the provisions on the voluntary leave without pay, including the governing statutes, and the DOA Personnel Rules and Regulations that affects benefits such as accrual of annual or sick leave, and the health and life insurance.

Please ensure that the memorandum and employee's appropriate leave form is completed with the necessary information, signed and approved by the employee, supervisor and employee's appointing authority.

If you have any questions contact your respective department's Personnel Officer and/or the Employee-Management Relations Branch of the DOA Human Resources Division, at 475-1185/1249. *Si Yu'os Ma'ase.*

**Edward M. Birn**
**Acting Director**

Attachments

RECEIVED
MAR 23 2018
DEPT OF ADM
ACCTG
FM OFFICE

Memorandum

To: Appointing Authority, Agency/Department Name
Supervisor's Title, Division Name

From: Employee's Name, Position Title

Subject: Request for Voluntary Leave, §4109.4

*Buenas!* Pursuant to Title 4 GCA, §4109.4, I am requesting voluntary leave as follows: (employee indicates the time period for leave which could be 1 day, 2 days, 5 days, or 1 day a week, or 2 days a week and indicate the duration, for example, from March 19, 2018 through _____. I have attached my leave form. I understand that subsequent leave forms may be required depending on the time period requested which I will coordinate with my timekeeper.

Day(s): [ ] 1 Day [ ] 2 Days [ ] 5 Days [ ] Other: _____

Effective Date(s): From: _____ To: _____

[ ] 1 Day a week [ ] 2 Days a week

Effective From: _____ To: _____

I understand that during the time that I am on voluntary leave, I will not be paid. I also understand that during the pay periods that I am on voluntary leave, I will not accrue annual or sick leave. I also understand that if I have government of Guam health insurance, my coverage will continue as long as I am working at least 30 hours per week and as long as I work at least 20 hours per week, my life insurance coverage will continue.

I understand that I may terminate my request before the expiration date.

*Si Yu'us Ma'ase.*

Employee's Name, Signature and Date

Approved / /
Disapproved / /

_____ _____
SUPERVISOR'S NAME/ POSITION TITLE DATE

Approved / /
Disapproved / /

_____ _____
APPOINTING AUTHORITY/ POSITION TITLE DATE

Attachment

GOVERNMENT OF GUAM

# LEAVE APPLICATION FORM

| NAME (First, Middle, Last) | SOCIAL SECURITY NO.: | DATE OF REQUEST: |
|---|---|---|
| | | |

TYPE OF LEAVE REQUESTED **4GCA 4109.4**

( ) ANNUAL ( ) SICK ( ) LEAVE W/O PAY ( ) COMP-TIME OFF ( ) TRAINING (LOCAL / OFF-ISLAND) (X) OTHER

## LEAVE PERIOD

| FROM (Hour, Month, Day, Year) | TO: (Hour, Month, Day, Year) | TOTAL HOURS REQUESTED: |
|---|---|---|
| | | |

ADDRESS WHILE ON LEAVE:

## 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:

| ( ) APPROVED ( ) DISAPPROVED | ( ) APPROVED ( ) DISAPPROVED |
|---|---|
| SIGNATURE OF IMMEDIATE SUPERVISOR | SIGNATURE OF AUTHORIZED OFFICIAL OR APPOINTING AUTHORITY |

*Eddie Baza Calvo*
Governor
*Ray Tenorio*
Lieutenant Governor

**DEPARTMENT OF ADMINISTRATION**
*(DIPATTAMENTON ATMENESTRASION)*
**DIRECTOR'S OFFICE**
(Ufisinan Direktot)
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TEL: (671) 475-1101/1221/1250 * FAX: (671) 477-6788

*Christine W. P. Baleto*
Director
*Vincent P. Arriola*
Deputy Director

**October 9, 2017**

**DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 2018 - 002 .**

**TO:** All Line Departments/Agencies and Autonomous Agencies

**FROM:** Director of Administration

**SUBJECT:** **ADDENDUM to DOA Organizational Circular 2018-001** to Travel Per Diem process UPDATE

***Hafa Adai!*** The implementation of the Electronic Funds Transfer (EFT) Payment process for the payment of Travel Per Diem for off-island Travel per 5 GCA, Chapter 23, **effective October 2017**, resulted in several concerns by affected employees. This addendum will attempt to clarify certain aspects of the Travel Per Diem process to alleviate any concerns by a traveler.

I. **ADDITIONAL TRAVELER INFORMATION REQUIREMENTS:** To reduce last minute waiting time and ensure timely payment of per diem to the traveler, payments may now be made via Electronic Funds Transfer (EFT) to the account designated by the traveler.

A. Travelers are required to:

1. Complete Accounting Form ACC-VNB001

   *(Vendor Electronic Funds Transfer (EFT) Authorization Form)* and submit **directly to DOA's Division of Accounts-Accounts Payable Section No Less Than 48 HOURS BEFORE Departure**. *Form to be completed one time only.*

2. Review and Sign Accounting Form ACC-TRE002 v1.5

   *(Advance Per Diem and Miscellaneous Expenses Request)* to be submitted with all travel documents.

3. Ensure travel documents are submitted to the DOA Travel Section before departure.

   a) *Regarding EFTs*:

   The Treasurer of Guam processes EFTs at 2PM. Travelers are reminded that failure to meet the EFT deadline of 48-hours prior to departure, will result in a delay in processing until the 3rd working day.

## II. ADDITIONAL TRAVEL CLEARANCE REQUIREMENTS:

A. **No Later than ten (10) days after return to Guam** (per 5 GCA §23104), travelers are **required** to submit the following items in order to be fully cleared from the Accounts Receivables sub-ledger:

1. Standard Travel-related documents:

   Boarding Passes; Certificate of Participation or Completion; Registration Receipt (if applicable);

2. IF additional per diem or reimbursement was approved:

   Hotel receipts; Meal Receipts; Ground Transportation receipts; &, other travel related receipts must be submitted to substantiate expenses which were paid with per diem PLUS those receipts that justify expenditures that exceeded the amounts provided to the traveler. Travelers are reminded that per diem is to be used in a manner which any prudent person traveling with their own funds would use.

## III. PENALTIES AND FAILURE TO COMPLY

A. Failure to comply with these requirements will result in the following:

1. *Failure to complete Pre-Travel Requirements*:

   a) Delay and/or denial of advance travel per diem.

2. *Failure to submit Post-Travel Requirements:*

   a) Suspension of travel privileges

   b) Collection of receivables via EFT from traveler's account (per 5 GCA §23108).

The forms may be downloaded from the Department of Administration – Division of Accounts webpage at http://da.doa.guam.gov/resource/ then selecting "**Forms**"; or you may request via email to Anita.Arile@doa.guam.gov. Questions concerning this Circular may be addressed to the Financial Manager or Deputy Financial Manager at 475-1169/1260; or, to the General Accounting Supervisor of the General Ledger's Travel Section at 475-1144.

Your assistance in complying with this Circular is greatly appreciated.

***Si Yu'os Ma'ase!***

CHRISTINE W. BALETO

Attachments

GOVERNMENT OF GUAM
**DEPARTMENT OF ADMINISTRATION**
**DIVISION OF ACCOUNTS**
P.O. Box 884
Hagatna, GU 96932

# VENDOR ELECTRONIC FUNDS TRANSFER (EFT) AUTHORIZATION FORM

Account Name: _____

Name of Bank: _____

Routing Number: _____

Account Number: _____

Bank Phone No.: _____

☐ Check Here if **TRAVELER**, complete the following, and **SUBMIT TO DOA 48 HRS BEFORE DEPARTURE**:

Name _____

Current Mailing Address _____

Contact No. _____

Type of Account: ☐ Checking ☐ Savings

The undersigned confirms its account number and title named above and hereby acknowledged that the undersigned has no enforceable right in, or to Department of Administration. The undersigned also has read and understood 4 G.C.A. Section §8169 which state

*Any person who knowingly makes any false statement or falsifies or permits to be falsified, any record or records of this system, in any attempt to defraud the system, is guilty of a misdemeanor and shall be punishable therefore under the laws of the govement of Guam, and the system shall have the right to recover any payments made under false representations.*

Account Holder or Institution's Authorized Representative:

_____
*Sign*

_____
*Print Name*

_____
*Date*

For information, please contact
Department of Administration, Division of Accounts, Accounts Payable Section at
Phone Number: **(671) 475-1228** * Forms can be faxed to **(671) 472-8483**
Forms are also available at **http://da.doa.guam.gov/resource/**

**DIVISION OF ACCOUNTS - ACCOUNTS PAYABLE USE ONLY**

Vendor Number: _____

Reviewed By: _____

Review Date: _____

**Form ACC-VNB001** *Revised Oct-2017*

GOVERNMENT OF GUAM
HAGATÑA, GUAM 96932
DEPARTMENT OF ADMINISTRATION
**Travel Advance and Authorization**

Date: _____

**MEMORANDUM**

**TO:** **Department of Administration**

**FROM:** _____

**SUBJECT:** **Advance Per Diem and Miscellaneous Expenses Request (DOA-AP REF: _____)**

***Hafa Adai!***

By signing and completing the information below, I understand that this advance is recorded as a receivable due from me in the accounting books until I submit the Travel Voucher Clearance (Forms ACC-TRD001 and ACC-TRG001):

| | |
|---|---|
| | Per Diem |
| | Registration Fee |
| | Miscellaneous Expense |
| | Ground Transportation |
| | **TOTAL ADVANCE** |

The undersigned also has read and understood 9 GCA §46.25 which states: "*A person commits a misdemeanor if, knowing that he has no privilege to do so, he falsifies, destroys, removes or conceals any writing or record, with intent to deceive or injure anyone or to conceal any wrongdoing.*"

Furthermore, I understand that I am required to file my Travel Voucher and supporting documents such as: **(1) Boarding passes; (2) Certificate of Participation or Completion; and only if additional Advance Per Diem / Reimbursements was approved, (3) Hotel Receipts; Meal Receipts; Ground Transportation Receipts & other travel related receipts;** with the DOA Division of Accounts **no later than ten (10) days upon return to Guam as per 5 GCA Chap 23 §23104(c)**. After ten (10) days, **all uncleared advances will automatically be set-off as authorized by this memo.**

I understand that upon my return I will settle outstanding balance due in the amount of $ _____ or provide clearance due, Reference to TA#_____ . I also understand that the DOA can recover advances, by debiting my bank account or suspending my travel privileges until all outstanding travel is cleared. If I receive per diem allowance reimbursement from the conference sponsor, this advance per diem must be refunded or returned to the Department of Administration immediately per 5 GCA §23104.

I hereby acknowledge that I have read and understood the conditions under which my advance allowance is made and fully concur with the provisions stated above. Should I fail to clear any outstanding travel, I hereby authorize the DOA, its successors and/or assigns to automatically draft from my bank account listed above for the specified amount as per 5 GCA §23108. I agree that such payment of Travel Advance due should be treated as if I personally signed for the payment. I further agree that if any such payment is dishonored, intentionally or inadvertently, DOA shall be under no liability with respect thereto.

_____
**TRAVELER'S SIGNATURE**

Distribution: Original – Division of Accounts
Copy – Traveler

**FORM ACC-TRE002 v2.0 (*Feb-2019*)**

*Eddie Baza Calvo*
Governor
*Ray Tenorio*
Lieutenant Governor

**DEPARTMENT OF ADMINISTRATION**
*(DIPATTAMENTON ATMENESTRASION)*
**DIRECTOR'S OFFICE**
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Post Office Box 884 * Hagåtña, Guam 96932
TEL: (671) 475-1101/1221/1250 * FAX: (671) 477-6788

*Christine W. P. Baleto*
Director
*Vincent P. Arriola*
Deputy Director

**October 2, 2017**

**DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 2018 - 001 .**

**TO:** All Line Departments/Agencies and Autonomous Agencies

**FROM:** Director of Administration

**SUBJECT:** Travel Per Diem process UPDATE

***Hafa Adai!*** To implement a more efficient system for the payment of Travel Per Diem, the Department of Administration is implementing an Electronic Funds Payment process for off-island Travel per 5 GCA, Chapter 23, **effective October 2017**.

**ADDITIONAL TRAVELER INFORMATION REQUIREMENTS:**

A. To reduce last minute waiting time and ensure timely payment of per diem to the traveler, payments may now be made via Electronic Funds Transfer (EFT) to the account designated by the traveler.
   a. Travelers are to **complete Accounting Form ACC-TRE002** "*Advance Per Diem and Miscellaneous Expenses Request*" to be attached to the original Form ACC-TRA001 "*Travel Request and Authorization*".
   b. Travelers must ensure travel documents are submitted **to the DOA Travel Section by 12PM the day before departure** in order to process and transmit travel advances to the Treasurer of Guam before 2PM deadline. Travelers are reminded that failure to meet the EFT deadline with the bank will result in a delay in processing until the next working day.

**ADDITIONAL TRAVEL CLEARANCE REQUIREMENTS:**

B. **No Later than ten (10) days after return to Guam** (per 5 GCA §23104), travelers are **required** to submit the following items in order to be fully cleared from the Accounts Receivables sub-:
   a. Boarding Passes; Certificate of Participation or Completion; Registration Receipt (if applicable);
   b. If additional per diem or reimbursement was approved: Hotel receipts; Meal Receipts; Ground Transportation receipts; &, other travel related receipts must be submitted to substantiate expenses which were paid with per diem PLUS those receipts that justify expenditures that exceeded the amounts provided to the traveler. Travelers are reminded that per diem is to be used in a manner which any prudent person traveling with their own funds would use.

**PENALTIES AND FAILURE TO COMPLY**

C. Failure to comply with these requirements will result in the following:
   a. *Failure to complete Pre-Travel Requirements*:
      i. Delay and/or denial of advance travel per diem.
   b. *Failure to submit Post-Travel Requirements:*
      i. Suspension of travel privileges
      ii. Collection of receivables via EFT from traveler's account (per 5 GCA §23108).

The forms may be downloaded from the Department of Administration – Division of Accounts webpage at http://da.doa.guam.gov/resource/ then selecting "Forms"; or you may request via email to Anita.Arile@doa.guam.gov. Questions concerning this Circular may be addressed to the Financial Manager or Deputy Financial Manager at 475-1169/1260; or, to the General Accounting Supervisor of the General Ledger's Travel Section at 475-1144.

Your assistance in complying with this Circular is greatly appreciated.

***Si Yu'os Ma'ase!***

CHRISTINE W. BALETO

Attachment

GOVERNMENT OF GUAM
HAGATÑA, GUAM 96932
DEPARTMENT OF ADMINISTRATION
**Travel Advance and Authorization**

Date: _____

**MEMORANDUM**

**TO:** **Department of Administration**

**FROM:** _____

**SUBJECT:** **Advance Per Diem and Miscellaneous Expenses Request**

***Hafa Adai!***

By signing and completing the information below, I authorize the Department of Administration (DOA) to first credit my bank account electronically through the Electronic Funds Transfer (EFT) for the following Travel Advances:

| | |
|---|---|
| Account Name | |
| Name of Bank | |
| Routing Number | |
| Account Number | |

☐ Savings ☐ Checking

| | |
|---|---|
| | Per Diem |
| | Registration Fee |
| | Miscellaneous Expense |
| | Ground Transportation |
| $ | TOTAL ADVANCE |

The undersigned also has read and understood 9 GCA §46.25 which states: "*A person commits a misdemeanor if, knowing that he has no privilege to do so, he falsifies, destroys, removes or conceals any writing or record, with intent to deceive or injure anyone or to conceal any wrongdoing.*"

Furthermore, I understand that I am required to file my Travel Voucher and supporting documents such as: **(1) Boarding passes; (2) Certificate of Participation or Completion; and only if additional Advance Per Diem / Reimbursements was approved, (3) Hotel Receipts; Meal Receipts; Ground Transportation Receipts & other travel related receipts;** with the DOA Division of Accounts **no later than ten (10) days upon return to Guam as per 5 GCA Chap 23 §23104(c).** After ten (10) days, **all uncleared advances will automatically be set-off as authorized by this memo.**

I understand that upon my return I will settle outstanding balance due in the amount of $ _____ or provide clearance due, Reference to TA#_____ . I also understand that the DOA can recover advances, by debiting my bank account or suspending my travel privileges until all outstanding travel is cleared. If I receive per diem allowance reimbursement from the conference sponsor, this advance per diem must be refunded or returned to the Department of Administration immediately per 5 GCA §23104.

I hereby acknowledge that I have read and understood the conditions under which my advance allowance is made and fully concur with the provisions stated above. Should I fail to clear any outstanding travel, I hereby authorize the DOA, its successors and/or assigns to automatically draft from my bank account listed above for the specified amount as per 5 GCA §23108. I agree that such payment of Travel Advance due should be treated as if I personally signed for the payment. I further agree that if any such payment is dishonored, intentionally or inadvertently, DOA shall be under no liability with respect thereto.

_____
**TRAVELER'S SIGNATURE**

Distribution: Original – Division of Accounts
Copy – Traveler

**FORM ACC-TRE002 (*Jul-2017*)**

Eddie Baza Calvo
Governor
Ray Tenorio
Lt. Governor

**Government of Guam**
*(Gubetnomention Guahan)*
**Department of Administration**
*(Dipattamenton Atmenestration)*
DIRECTOR'S OFFICE
*(Ufisinan Direktot)*
Post Office Box 884 Hagatña, Guam 96932

Christine W. Baleto
Director
Vincent P. Arriola
Deputy Director

FEB 2 2 2017

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO. 2017-016

To: All Line Department and Agency Heads
All Autonomous Agencies

From: Director, Department of Administration

Subject: Registration of All Government Contracts

*Bueñas yan Håfa Adai!*

This circular is issued as a reminder to all Government of Guam Departments and Agencies of the requirements under 5 GCA, Chapter 22, Article 6 – Contracts, § 22602, relative to any contract under which a payment may be made shall be submitted to the Department of Administration for filing, recording and registration. A copy of Article 6, § 22602, is attached for your immediate reference.

This § 22602 further states in part – *"No such contracts or amendments thereto shall be deemed valid or enforceable until it shall have been so submitted to the Department of Administration and enrolled on the public register".*

Your immediate attention and compliance with this requirement is necessary in order to ensure proper lawful administration and execution of government contracts.

*Si Yu'os Ma'ase.*

CHRISTINE W. BALETO

Attachments

# CHAPTER 22
# GENERAL FISCAL POLICIES AND CONTROLS

Article 1. Funds Management.
Article 2. Central Accounting.
Article 3. Regulation of Federal Expenditures.
Article 4. Regulation of Local Expenditures.
Article 5. Interest on Late Payments by the Government.
Article 6. Contracts.
Article 7. General Property Control.
Article 8. Tax Refund Bonds.
Article 9. Rainy Day Fund.
Article 10. Limited Obligation Infrastructure Improvement Bonds.
Article 11. Human and Health Services Fund.
Article 12. Reserve Fund for Non-participating Tobacco Manufacturers.
Article 13. Securitization of Tobacco Settlement Payments.
Article 14. Compact Impact Grant Anticipation Bonds.
Article 15. Indirect Cost Fund.
Article 16. Supplemental Appropriations Revenue Fund.

## ARTICLE 1
## FUNDS MANAGEMENT

§ 22101. Treasurer of Guam.
§ 22101.1. Monthly Disbursements to Public Schools System's School District. [Repealed]
§ 22102. Treasurer's Bond.
§ 22103. Official Title of Treasurer.
§ 22104. Warrants.
§ 22105. Claims for Loss of Government Funds.
§ 22106. Payment of Claims for Loss.
§ 22107. Transmittal of Claim-related Documents.
§ 22108. Revolving Funds.
§ 22109. Reports on Fund Conditions.
§ 22109.1. On-line Electronic Access to Bank Account Information.
§ 22110. Accounting Forms.
§ 22111. Direct Deposit of Judiciary Appropriations.

requirements of this Article within one hundred twenty (120) days after the conclusion of each fiscal year.

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## ARTICLE 6
## CONTRACTS

§ 22601. Execution of Contracts.
§ 22602. Copy of Contracts to Dept. of Administration.
§ 22603. Contracts & Purchase Orders for Next Fiscal Period.
§ 22604. Contracts with U.S. for Services.

### § 22601. Execution of Contracts.

All contracts shall, after approval of the Attorney General, be submitted to the Governor for his signature. All contracts of whatever nature shall be executed upon the approval of the Governor.

**SOURCE:** GC § 6107.

**CROSS-REFERENCES:** For execution of contracts made pursuant to the Procurement Law, see 5 GCA § 5121.

### § 22602. Copy of Contracts to Dept. of Administration.

A copy of any contract under which a payment may be made shall be submitted to the Department of Administration for filing, recording and registration. The Director of Administration shall cause a register to be kept of all such contracts with subsequent amendments, which register shall be open and available for public inspection during normal working hours. Certified copies of such contract with subsequent amendments may be obtained after paying the fee therefor set out in of this Chapter. No such contracts or amendments thereto shall be deemed valid or enforceable until it shall have been so submitted to the Department of Administration and enrolled on the public register.

**SOURCE:** GC § 6108 amended by P.L. 12-159.

**NOTE:** Prior § 6108 did not hinge validity of contracts on filing and registration. This amendment became effective on November 28, 1973 and applied only to contracts executed after that date.

### § 22603. Contracts & Purchase Orders for Next Fiscal Period.

Whenever appropriations have been made for any fiscal year, contracts and purchase orders may be executed and charged against such

appropriations at any time prior to the beginning of the fiscal year; provided, however, that no payments shall be made pursuant to such contracts or purchase orders prior to the fiscal year for which such appropriations are made.

**SOURCE**: GC § 6115.

### § 22604. Contracts with U.S. for Services.

*I Maga'lahi* (the Governor) is authorized to enter into agreements with the United States of America, or any agency or instrumentality thereof, for the furnishing by the government of Guam of services, including labor and use of equipment, on a reimbursable basis. All proceeds derived from such agreements shall be paid into the General Fund of the government of Guam, except that to the extent such services are furnished by the Jose D. Leon Guerrero Commercial Port of Guam or the Guam Waterworks Authority, and the Guam Power Authority, reimbursement shall be paid into the treasuries of the respective agencies.

**SOURCE**: GC § 6117 added by P.L. 6-57. Repealed and Reenacted by P.L. 27-110:5.

**COMMENT**: This § 22604 has not been amended since its adoption, despite the fact that neither the Commercial Port, nor the Public Utilities Division of the Dept. of Public Works, nor their respective funds, exist. All functions referred to in the original law have been taken over by the respective authorities, now autonomous agencies. The Compiler presumes that other autonomous agencies providing services, such as the Guam Airport Authority, will receive reimbursement into their own funds, in accordance with their own powers. Guam did not have a civilian airport in 1962, when this law was enacted.

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## ARTICLE 7
## GENERAL PROPERTY CONTROL

§ 22701. Property Loss or Damage.
§ 22702. Property Survey.
§ 22703. Exemption from § 22702; Law Library Donations.
§ 22704. Acquisition of Office Space & Other Facilities.
§ 22705. Release of Working Animals from Government Service.

### § 22701. Property Loss or Damage.

An officer or agent responsible under the government for property will be charged for any damage (beyond ordinary wear and tear) or loss,

*Eddie Baza Calvo*
Governor
*Ray Tenorio*
Lieutenant Governor

DEPARTMENT OF ADMINISTRATION
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*Christine W. Baleto*
Director

OCT 12 2016

**Department of Administration Organization Circular No. 2017-003**

To: All Department and Agency Heads

From: Director, Department of Administration

Subject: Establishment and Management of Fund Accounts outside of the Department Of Administration and Financial Management Requirements

*Buenas yan Hâfa Adai!* This circular is will serve as a reminder to all executive branch departments, agencies and entities who fall under the purview of the Department of Administration's Division of Accounts regarding the Establishment and Management of Fund Accounts.

Article 2 of Chapter 22 of Title 5 of the Guam Code Annotated (5 GCA 22) mandated the Director of Administration (DOA) to "establish and administer the Central Accounting Office of the government of Guam". All tasks related to the establishment and management of fund accounts for any department or agency must be through DOA. Departments and/or agencies may not accept nor disburse funds outside of DOA's purview without specific legislative authority to do so. Please be mindful of the following laws related to this circular's subject matter.

**§22101** provides that: The Treasurer of Guam or his designated agent, shall receive, and account for all monies, from whatever source, giving proper authenticated receipts for the same.

**§22108** provides that: (a) The Governor, may, when he deems it necessary and proper, create, establish and continue from appropriated funds or services fees, revolving or other special funds to be used in providing services and in maintaining such activities of the government of Guam. (b) Such revolving or other special funds, if and when created and established, shall be maintained separate and apart from any other funds of the government of Guam, and independent records and accounts shall be maintained in connection therewith as prescribed by the Director of Administration.

**§22202** provides that: The Director of Administration shall establish and administer the Central Accounting Office of the government of Guam, which will constitute the central accounting agency for the efficient management of a system of accounts.

**§22305** provides that: The General Fund will not be burdened with expenditures for Federal projects.

**§22306** provides that: Expenditure of public funds in violation of laws, rules, regulations, or guidelines established for the program shall void the appropriation for the program and the amount expended in violation shall be due and payable to the government of Guam by the officer or employee responsible for the act.

**§22401 (a)** provides that: No officer or employee of the government of Guam, including the Governor of Guam, shall: **(1)** Make or authorize any expenditure or create or authorize any obligation; **(2)** Commence, continue or proceed with any operational activity, construction, improvement, contract or other obligation; **(3)** Involve the government of Guam in any contract or obligation; **(4)** Employ personnel or accept voluntary service except as authorized by law; **(5)** Involve the government of Guam in any contract, or other obligation for the payment of money in support of, or against the enactment of pending measure by the Legislature.

**§22401 (e)** provides that: Any violation of this section by any officer or employee of the Executive Branch shall be reported at once to the Governor by the head of the department or agency concerned, and the Governor shall furnish a report thereon, including the action taken, to the Legislature.

Please also note the following statues under 4 GCA 14 which may be applicable to violations.

**§14110:** ***Violations of Appropriations and Transfer.*** "No agency shall contract or agree to spend any money for goods or services or in settlement of a lawsuit or claim in excess of the amount appropriated by *I Liheslatura* (the Legislature) to that Agency for such goods, services, claim, or settlement, and BBMR shall not allot funds to that agency for the payment of any amount towards such goods, services, claim, or settlement is more than the amount appropriated or amount allotted by BBMR. Any agency head or certifying officer who knowingly contracts or agrees to spend any money in excess of said appropriations shall be guilty of a misdemeanor."

**§14117:** ***Violations.*** "In addition to any penalty contained in any other provisions of Guam law, any such officer, member or employee who shall knowingly and intentionally violate any of the provisions of this Chapter may be fined, suspended or removed from office or employment in the manner provided by law."

It is our hope that every entity, department and agency of the Executive Branch continue to remain compliant to the mandates. Should you have any questions, please feel free to contact my office at 475-1101.

Thank you for your kind attention to this matter.

Si Yu'os Ma'åse,

CHRISTINE W. BALETO
Director

*Eddie Baza Calvo*
Governor
*Ray Tenorio*
Lieutenant Governor

DEPARTMENT OF ADMINISTRATION
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*Christine W. Baleto*
Director

OCT 12 2016

**Department of Administration Organization Circular No. 2017-002**

To: All Executive Branch Line Department and Agency Heads

From: Director, Department of Administration

Subject: **Adherence to 5 GCA 22 "Fiscal Policies and Controls"**

***Buenas yan Häfa Adai!*** DOA has received numerous direct payment requests for processing that represents a clear violation of 5 GCA §22401. The excerpt from the law holds that, "No officer or employee of the government of Guam, including the Governor of Guam, shall: Commence, continue, or proceed with any operational activity, construction, improvements, contract, or obligation **without an appropriation or fund for the payment thereof; or after any such appropriation or fund is exhausted.**" Please be advised all expenditures within your department/agency must be within the approved appropriated funding for the fiscal year. Prior to incurring obligations that exceed the cap, the department must seek additional funding from BBMR. If this has not be completed, you may **not** obligate, commence, or otherwise encumber expenditures.

As a reminder, payment requests are used for payments against General Fund and Revenue Accounts. However, for a payment request against an Appropriation Account, the Department/Agency must have corresponding backup documentation such as an approved purchase order or a valid contract signed by the Governor. Keep in mind, there is a strict list of authorized appropriation account transactions allowed. This can be found in the Division of Account's "Accounting Policies and Procedures" handbook.

The following are authorized payment requests against an Appropriation Account:

1. Long Distance Bills (itemized)
2. Petty Cash / Mileage Reimbursements
3. Payments of Periodical Subscriptions / Membership / Exam Fees
4. Mayor's Council payments ($500 and below)
5. Stipends / Uniform Allowance
6. Post Office Box Rent and Postage
7. Worker's Compensation
8. Childcare / Jobs / Transp / Medicaid-MIP Payments
9. DOC-DYA-GPD Detainees / GBHWC Patient Clinical Services
10. Government Claims / Court Orders / Judgments
11. Travel Registration / Reimbursements
12. Refunds / Shipping Costs / Check Reissuances
13. Guam Solid Waste Allotment Releases.

Compliance with the authorized procurement processes ensures the public trust and confidence that the Government of Guam is adhering to procurement laws set forth in 5 GCA. **Direct payment requests in violation of 5 GCA will be rejected.**

Should you have any questions, or wish to discuss this matter, please feel free to contact me at my office 475-1250.

*Si Yu'os Ma'åse,*

Christine Baleto
Director

*Eddie Baza Calvo*
Governor
*Ray Tenorio*
Lieutenant Governor

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*Christine W. Baleto*
Director

OCT 12 2016

**Department of Administration Organization Circular No. 2017-001**

To: All Executive Branch Line Department and Agency Heads

From: Director, Department of Administration

Subject: **Liquidation of Encumbrances**

***Buenas yan Håfa Adai!*** This circular is will serve as a reminder to all executive branch line departments, agencies and entities regarding the Liquidation of Encumbrances.

Effective immediately, liquidations for **CURRENT FISCAL YEAR's Requisitions and Purchase Orders** *shall be submitted* to the General Services Agency (GSA) for processing. These include, but are not limited to: amendments for decreases, amendments for increases, vendor number corrections, account corrections, additional accounts, and any other amendments to a current year requisition and purchase orders.

Excluded from this circular are those exempted from the Guam Procurement Law; such as *Mayors Council of Guam* per §40119(c), *Guam Election Commission* per Attorney General's Opinion DOA-11-1031 and *Office of Public Accountability* per 1 GCA §1900.

Please also note that all Line departments and agencies Annual Budgets must follow the mandate per 5 GCA 22 §22434 (PL 27-78), which sets the Expiration date for Encumbrances to nine (9) months after the Fiscal Year en;, except for federal accounts governed by grant award verbatim. Therefore, beginning July 1st (9 months after September 30th), liquidation of encumbrances will commence by the DOA Division of Accounts.

Other encumbrances, such as Travel (prefix "T"), Work Requests (prefix "U" and "W"), Contracts (prefix "S" and "C") and Utilities (prefix "E" and "H"), will be processed by the DOA's Division of Accounts.

It is our hope that every line department and agency of the Executive Branch continue to remain compliant with this circular to ensure proper procedures are followed.

Should you have any questions, please feel free to contact my office at 475-1101.

*Si Yu'os Ma'åse,*

Christine Baleto
Director

# Direct Payment Instructions *(@ 03-28-16)* Form ACC-DPA001

## *General:*

A direct payment is any made without a previous encumbrance. **All payments against General Ledger Accounts and Revenue Accounts are direct payments.** Payments against Appropriation Accounts are authorized for **(DOA Circular 2014-002)**

1. **Long Distance Bills (itemized)**
2. **Petty Cash / Mileage Reimbursements**
3. **Payments of Periodical Subscriptions / Membership / Exam Fees**
4. **Mayor's Council payments ($500 and below)**
5. **Stipends / Uniform Allowance**
6. **Post Office Box Rent and Postage**
7. **Worker's Compensation**
8. **Childcare / Jobs / Transp / Medicaid-MIP Payments**
9. **DOC-DYA-GPD Detainees / GBHWC Patient Clinical Services**
10. **Government Claims / Court Orders / Judgments**
11. **Travel Registration / Reimbursements**
12. **Refunds / Shipping Costs / Check Reissuances**
13. **Guam Solid Waste**
14. **Allotment Releases**

## *Instructions:*

**1 – Type of Direct Payment**
The originating department/agency requesting the Direct Payment must select the type of payment request the document represents.

**2 – Document Number and Date**
The originating department/agency requesting the Direct Payment must enter a control number. The structure of the control number is shown below.

***Example:*** **D 12 0600 001**

**D** (Direct Payment)
**12** (Fiscal Year)
**0600** (Dept or Agency Code & Div)
**001** (Control Number)

This Control Number will greatly assist in the tracking of Direct Payments within the Department of Administration. Also, This Code becomes the DOA intake reference number throughout the processing cycle of the Division of Accounts.
Enter the date the direct payment is made.

**3 – Payee**
Enter the payee's name and complete mailing address.

**4 – Vendor Number**
Enter the Vendor Number assigned to the Payee. (Established by Division of Accounts)

**5 – Purpose**
Enter the reason for the Direct Payment.

**6 – Tran Code**
Enter the appropriate Trans Code.

- **190- Payments against Appropriations Accounts**
- **192- Payments against Revenue Accounts**
- **829- Payments against General Ledger Accounts.**

**7 – Job Order No/Account Number**
Enter the Account Number to be charged with the payment.

**8 – Amount**
Enter the amount of each invoice to be paid, line per line.

**9 – Invoices**
Enter the complete invoice number to be paid, line per line.

**10 – Total**
Enter the total amount of all invoices being paid on each Direct Payment form.

**11 – Check Appropriate Box Below**
Please check the boxes listed accordingly.

**12 – Goods/Services**
Check this box if goods/services have been received and that payment is proper as per the attached documents.

**13 – Valid Liability**
Check this box if a valid liability exist because of withholding, overpayment or deposit and that payment is proper as per the attached documents.

**14 – Prepared By**
Type or print person's name preparing Direct Payment.

**15 – Signature**
Original signature of the person preparing the document is required.

**16 – Date**
Enter the date the document is prepared.

**17 – Approving Official**
Enter the name of the person authorized to approve Direct Payments for the department/agency.

**18 – Signature**
Original signature of the Approving Official is required.

**19 – Date**
Enter the date the document is approved.

**20 – Certification of Funds Available**
Enter the name of the Certifying Officer for the department/agency.

**21 – Signature**
Original signature of the Certifying Officer is required.

**22 – Date**
Enter the date the document is certified that funds are available.

## *Required Attachments:*

1. **Refunds/Services Rendered**
   - **Field Receipt**
   - **Official Receipt & Depository Report**
2. **Stipends**
   - **Gov't of Guam Employee Leave Form (8am-5pm per 5 GCA §43104, work schedule)**
   - **Certification (DOA Circular No. 12-90)**
   - **Board Secretary's Testament**
3. **Local Mileage**
   - **Reimbursement Request**
   - **Monthly Summary of POV Form**
   - **Daily Mileage Report**
4. **Petty Cash**
   - **Petty Cash Replenishment Report Summary**
   - **Petty Cash Count Report**
   - **Petty Cash Voucher**
   - **Receipts/Invoices**
5. **Other Supporting Documents**

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Eddie Baza Calvo
Governor
Ray Tenorio
Lt. Governor

**Government of Guam**
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Anthony C. Blaz
Acting Director
Alfred F. Duenas
Deputy Director

February 13, 2015

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO. 2015-009

To: All Line Department and Agency Heads

From: Director, Department of Administration

Subject: Training of Administrative Staff

*Buenas yan Hafa Adai!* The Department of Administration has periodically offered federal grants training, AS400 training and Accounting Standard Operating Procedure training.

Moving forward it will now be mandatory for all **new** Administrative Services Officers, Administrative Officers, Administrative Assistants and all those who deal with federal grants to attend all of DOA accounting related trainings.

We expect your full cooperation to ensure that any new staff attends these trainings to familiarize and gain a better understanding of these procedures.

To sign up your employees for the next scheduled accounting training, please contact Anita Arile at 475-1115.

*Senseramente,*

ANTHONY C. BLAZ
Acting

47

Eddie Baza Calvo
Governor
Ray Tenorio
Lt. Governor

**Government of Guam**
*(Gubetnomention Guahan)*
**Department of Administration**
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Benita A. Mangloña
Director
John A.B. Pangelinan
Deputy Director

FEB 12 2015

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: **2015-008**

To: All Department and Agency Heads

From: Director, Department of Administration

Subject: Training on Petty Cash Fund

***Hafa Adai!***

All departments/agencies who have established Petty Cash accounts with the Treasurer of Guam Office are required to close-out and clear their Petty Cash accounts at the end of each fiscal year. Our records indicate that a number of Petty Cash Custodians have not complied with this requirement. Our department will not issue or establish any new Petty Cash account for the new Fiscal Year 2015 to any department/agency that has not followed existing Petty Cash Fund policies and procedures.

In light of the above, the Department of Administration will conduct a mandatory training for department/agency Petty Cash Custodians on the accounting policies and procedures for Petty Cash. This training will provide guidance, assistance and a better understanding of the role of the Petty Cash Custodian and their specific responsibilities.

Please submit in writing the names and contact numbers of your Petty Custodians who will be attending this training to Ms. Anita Arile, Management Analyst III. Once we finalize the list of Petty Cash Custodians, we will notify the affected departments/agencies of the date and time for this training.

We wish to emphasize once again, that our accounting staff is always available to assist your staff should they have any questions on our processes and operating procedures.

Thank you for your time and attention in this matter.

ANTHONY C. BLAZ
Acting

**Edward J.B. Calvo**
*Governor*
**Ray S. Tenorio**
*Lieutenant Governor*

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
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**Benita A. Manglona**
*Director*
**Vacant**
*Acting Deputy Director*

January 28, 2015

DEPARTMENT OF ADMINISTRATION (DOA) CIRCULAR NO.: 2015-007

To: All Line Department and Agency Heads

From: Director, Department of Administration

Subject: Notice to perform Property Management (Fixed Assets)

*Buenas yan Hafa Adai*! The Government of Guam is required, under Federal Rules and Regulations, to conduct a physical inventory at least once every two years [2 CFR Chapter 11, Subpart D, § 200.313(d)(2)]. The Department of Administration has been tasked with ensuring that the Government of Guam complies with the federal mandate.

The Government of Guam has not performed this federal mandate in decades. I want to stress that our collective inability to complete this project may result in a Federal ***High Risk*** Status; similar to what GDOE is experiencing. I want to avoid this at all costs.

We are in the process of performing a government-wide fixed assets physical inventory. Your attention and adherence to the inspection guidelines set forth below relating to Property Management is greatly appreciated. Please be informed that equipment/items to be inspected are from periods FY 2008 to present.

Department/Agencies are required to do ***ALL*** of the following:

1. Assign a Primary & Alternate Fixed Asset Representative or Property Management Custodian and submit these names and contact information to DOA's fixed assets team via e-mail to: Armilynn.lujan@doa.guam.gov and cc to: john.camacho@doa.guam.gov; krystyna.ilagan@doa.guam.gov; and oscar.dimalanta@doa.guam.gov
    a. Ensure that the representative is present at all times during the scheduled time of inspection and contact the fixed assets project leader if any issues or concerns arise during and/or after the inspection.
    b. The date and time for each agency will be coordinated by the DOA Fixed Assets team.
2. Review the fixed assets listing, provided by DOA, and identify the locations of equipment/items identified for inspection and tagging.

3. If any equipment/items listed, by DOA, are no longer in the custody of your agency/department provide proper supporting documents (i.e., Records of Survey or Transfer form) for those items.
4. If necessary, provide necessary information for items that require pertinent information about an asset that DOA's listing did not provide (i.e. Serial Number/VIN). Supporting documentation must be provided to confirm this information so that your inventory listing can be updated accordingly.
    a. These items will be specifically highlighted for your respective department.

The above requirements must be completed by February 28, 2015. At this point, we will have the DOA fixed asset team start tagging your fixed assets.

If you have any questions or concerns regarding the aforementioned, please contact Armi Lynn Lujan at 638-3823, Michael Cabral at 475-1144 or Thomas Paulino at 475-1226.

*Sinseramente,*

Benita A. Manglona, Director
Department of Administration

2013-002


**Eddie Baza Calvo**
*Governor*
**Ray Tenorio**
*Lieutenant Governor*

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIRECTOR'S OFFICE**
*(UFISIAN DIREKTOT)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 - Fax: (671) 477-6788

**Benita A. Manglona**
*Director*
**Anthony C. Blas**
*Deputy Director*


August 22, 2013

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2013-002**

RECEIVED
NOV 27 2013
Bureau of Budget and Management Research

To: All Department and Line Agencies

From: Director, Department of Administration

Via: Financial Manager, Department of Administration – Division of Accounts

Subject: **Restriction to Use of Direct Payments**

*Hafa Adai* Recent audit findings have raised serious flags in the Division of Accounts regarding the use of Direct Payments to process payments to vendors. These findings have prompted us to send out reminders delineating the requirements and restrictions that surround the use of Direct Payments for payments to vendors.

The audit findings have cited the following as possible causes:

1) Weak Internal Controls: The shortage of human resources in the pre-audit stage is the main contributor of this issue and is currently being addressed; and
2) Non Compliance: Lack of properly trained and/or informed department/agency staffer is the main contributor of this issue and ***should not be*** an issue because of readily available training, such as:
    a. Annual Accounting trainings are conducted at the Department of Administration's Training and Development by Division of Account's staff to ensure departments and agencies are kept updated; and,
    b. The recent Governor's Workforce Development – Accounting Symposium held on June 24th and June 25th.
3) Failure to process encumbrance in a timely manner for the next fiscal year.

**REMINDER: Please ensure all encumbrances for the coming (new) Fiscal Year are processed to avoid interruption in service and to eliminate the use of Direct Payments related to those encumbrances.**

Effective immediately, the Division of Accounts will no longer accept, nor process, direct payments that are not supported by an actual encumbrance.

If you have questions or need more information, please contact Michael Cabral, at 475-1191. Thank you.

Benita A. Manglona

Attachments

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIRECTOR'S OFFICE**
*(UFISIAN DIREKTOT)*
Post Office Box 884 Hagatña, Guam 96932
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*Eddie Baza Calvo*
*Governor*
*Ray Tenorio*
*Lieutenant Governor*

*Benita A. Manglona*
*Director*
*Anthony C. Blaz*
*Deputy Director*

July 6, 2012

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2012-015 *(corrected)***

To: All Department and Line Agencies

From: Director, Department of Administration

Subject: Invoice Submission Timeline *(processing procedure)*

Hafa Adai! This circular will **take effect on Monday, July 9, 2012**. The purpose of this circular is to ensure that all departments and agencies process and submit vendor invoices to the Department of Administration (DOA) Division of Accounts in a timely manner, to ensure and improve accountability in the government.

The following is the required Standard Operating Procedure regarding Vendor Invoice Processing:

1. Vendor invoices must be processed by their respective department or agency:
    a. **Record the date of receipt of invoice by the department or agency on the invoice**;
    b. Keep a tracking record of invoices received against their corresponding encumbrances (i.e. purchase order, contract or work request, see attached *"encumbrance tracker"* sample);
    c. Ensure authorized signatures are original, clear and legible on both the invoice and receiving report.
        i. For **final invoices**, the original receiving report **must be signed and attached**.
2. Submit all invoices to the DOA's Division of Accounts within the timeline set:
    a. After completing Step 1 above, **all invoices must be transmitted to the Division of Accounts no later than 15 days after receipt by the department or agency**;

It is important that this directive must be zealously enforced and adopted into your respective department or agency's Standard Operating Procedures.

Your attention to this matter is anticipated and greatly appreciated.

Should you have questions regarding the processing of these obligations, please contact Ms. Anita Arile or Mr. Michael Cabral at 475-1240 between the hours of 8:00AM – 5:00PM, Monday through Friday.

BENITA A. MANGLONA

Attachments

Page ___ of ____ PURCHASE ORDER NO.: _____

VENDOR: _____

VENDOR NO.: _____

ACCOUNT NO. or JOB ORDER NO.: _____

REQUISITION NO.: _____

| DATE | REFERENCE | INVOICE NO. | AMOUNT | BALANCE |
|---|---|---|---|---|
| | | *Intial Encumbrance / Balance Carried Forward:* | | |
| | | | | |
| | | | | |
| | |

# GOVERNMENT OF GUAM

## Schedule of Findings and Questioned Costs, Continued
## Year Ended September 30, 2011

Finding No.: 2011-08
Area: Unbudgeted Expenditures

Criteria:

Budgetary control is ascertained through the annual Appropriation Act as authorized by the Guam Legislature. The annual budget process is established under Guam law as provided within 5 GCA Chapter 4. Budgetary controls are established to provide a framework under which the Executive Branch can operate fiscal responsibility and avoid overspending of public resources.

Condition:

During the year ended September 30, 2011, expenditures totaling $27,300,153 were recorded directly as non-appropriated expenditures in the general ledger.

Cause:

The cause of the above condition is the lack of an appropriation approved by the Legislature and an established appropriation account initiated by the Bureau of Budget and Management Research.

Effect:

The effect of the above condition is the incurrence of expenditures in excess of budgetary limits.

Recommendation:

We recommend that budgetary controls be adhered to through established appropriation accounts prior to the incurrence of expenditures.

Auditee Response and Corrective Action Plan:

The Government of Guam has not provided a response.

**Department of Administration**
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**DIRECTOR'S OFFICE**
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***Edward J.B. Calvo***
*Governor*
***Ray S. Tenorio***
*Lieutenant Governor*

***Benita A. Manglona***
*Acting Director*
***George A. Santos***
*Deputy Director*

JUL 05 2011

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2011-013**

To: All Department and Line Agencies

From: Director, Department of Administration

Subject: Use of Privately Owned Vehicle (POV) for Official Government Business

Hafa Adai! Effective immediately, all Departments and Line Agencies who have elected the option to allow employees to use POVs for official government business must conform to the following updated forms and procedures. The processes for the implementation of the newly established procedures have been outline below:

1) Request copy of updated procedures from DOA (please contact Anita Arile 475-1115)
2) Obtain copy of updated POV application
3) Each agency must maintain a control log of their approved employees' POV
4) No need for DPW clearance

The use of the revised DOA POV form will be strictly enforced. Departments and Agencies submitting personally formatted substitutes or the older version of the form will receive their request packets back for correction.

Your prompt attention is greatly appreciated. Should you have questions please contact me at 475-1101.

Si Yu'os Ma'ase!

Benita A. Manglona
BENITA A. MANGLONA
Acting Director

attachment

# GOVERNMENT OF GUAM

**REQUEST AND AUTHORIZATION FOR ALLOWANCE FOR USE OF PRIVATE VEHICLES ON OFFICIAL BUSINESS**

**INDICATE**

☐ NEW ☐ RENEWAL

| NAME | TITLE | |
|---|---|---|
| DEPARTMENT | DIVISION | SECTION |
| YEAR & MAKE OF VEHICLE | DRIVER'S LICENSE NO. | VEHICLE LICENSE NO. |

NATURE OF USE OF VEHICLE

REASON WHY IT WOULD NOT BE DESIRABLE TO USE GOVERNMENT VEHICLE

| TO BE USED *(Check one)* ☐ IRREGULAR ROUTE ☐ REGULAR ROUTE | IF IRREGULAR ROUTE, ESTIMATE MONTHLY MILEAGE | |
|---|---|---|
| IF REGULAR ROUTE, SPECIFY ROUTE | | TOTAL MILEAGE |
| VEHICLE COVERED BY PUBLIC LIABILITY & PROPERTY DAMAGE INSURANCE ☐ YES ☐ NO | IF SO, WHAT LIMITS - PUBLIC LIABILITY | PROPERTY DAMAGE |

NAME OF INSURANCE CO.

## RECOMMENDED BY

| EMPLOYEE SUPERVISOR | DATE | DIVISION HEAD | DATE |
|---|---|---|---|
| | | | |

## EMPLOYEE CERTIFICATION

I CERTIFY THAT THE INFORMATION GIVEN ABOVE IS TRUE AND CORRECT AND I AGREE THAT THE GOVERNMENT, THROUGH ITS DESIGNATED REPRESENTATIVES, SHALL HAVE THE RIGHT TO CHECK THE SPEEDOMETER OF VEHICLE USED AT ANY TIME. I FURTHER CERTIFY THAT I WILL NOTIFY MY DEPARTMENT OR DIVISION HEAD WHEN ANY OF THE ABOVE INFORMATION BECOMES INACCURATE OR INCOMPLETE.

SIGNATURE _____ DATE _____

## AGENCY HEAD APPROVAL *

DIRECTOR _____ DATE _____

* DPW clearance not necessary.

## CERTIFICATION OF FUNDS

| AUTHORIZED FOR FISCAL YEAR | CHARGE ALLOTMENT NO. |
|---|---|
| | |

DEPT CONTROL NUMBER : PV -

CERTIFYING OFFICER _____ DATE _____

**Form ACC-PVA001**
**Revised 06/2011**

Felix P. Camacho
Governor
Michael W. Cruz, M.D.
Lieutenant Governor

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIRECTOR'S OFFICE**
*(UFISINAN DIREKTOT)*
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788

NOV 09 2009

Lourdes M. Perez
Director
Joseph C. Manibusan
Deputy Director

**DOA ORGANIZATIONAL CIRCULAR NO.: 10-005**

**TO:** All Line Agency Directors

**FROM:** Director, Department of Administration

**SUBJECT:** Procurement (Air Travel Voucher)

***Hafa Adai!*** Effective immediately, all solicitation for airfare quotes must adhere to this Circular (which supersedes – DOA ORGANIZATIONAL CIRCULAR.:08-022 dated June 19, 2008) in compliance with procurement laws relative to travel.

**"POLICY AND STANDARD OPERATING PROCEDURE – ROTATION OF TRAVEL AGENCIES"**

This "Standard Operating Procedure" attempts to comply with 5GCA - Government Operations, Chapter 5 Guam Procurement Law, Part A Purposes, Construction and Application, §5001 (f).

The General Ledger (Travel Section) must determine the rotation schedule of the **participating travel agencies** to be provided to any and all line agencies.

The names of the travel agencies **provided by GSA** will be made available to all General Government line agencies (also) upon request (Agencies must call travel section).

Solicitation for Airfare quotes must be confined to the **participating travel agencies** and the rotation can be different with each agency due to frequency of travelers from each agency.

To start the rotation, on the first day of the rotation implementation a line agency will select the first Travel Agency on the list to call for quotation for their one or more travelers to one specific destination and purpose. **However, when there were multiple travelers from one line agency going to the same destination and for the same purpose and the Airline Tickets total costs total $15,000.00 or more, then the three quotation requirement must be adhered to and therefore the next three Travel agencies on the list must be called for quotes and select the agency that comes up with the lowest total costs.** Should they have another traveler to another destination and for a different purpose to process on the same day, then the next Travel Agency on the list must be called for quotation.

On the following business / working day and the next and so on, the same process above must be repeated. To reiterate - each new set of rotation of Travel Agency names that are made available by and from the G.L.-Travel Section must be used accordingly.

Airfare quotations procured and received by a particular General Government line agency and used for their Travel Authorization approval (if still valid) shall be used as the basis for the G.L. -

Travel Section to secure a reservation, otherwise G.L. – Travel Section must request for new quotes (confined to the selected travel agency).

NOTE: TO ACHIEVE CONSISTENCY AND COMPARISON, QUOTES REQUESTED MUST ALWAYS BE INCLUSIVE OF = REGULAR FARE, ADVANCE PURCHASE, and FULL FARE.

Your usual cooperation is expected and should you have any question or need clarification, please contact Mr. Noe F. Bilgera, Accounting Manager at 475-1226 or Mr. Andrew Quinata, Accountant I at 475-1166.

***Si' Yu'os Ma'ase.***

LOURDES M. PEREZ

Attachment

**Department of Administration**
*(DIPATTAMENTON ATEMENSTRASION)*
**DIVISION OF ACCOUNTS**
*(DIBISION KUENTA)*
Post Office Box 884 Hagatña, Guåhan 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

*Felix P. Camacho*
*Governor*
*Michael W. Cruz, M.D.*
*Lieutenant Governor*

*Lourdes M. Perez*
*Director*
*Joseph C. Manibusan*
*Deputy Director*

March 3, 2010

**ACCOUNTING DIRECTIVE: 10-005**

**To:** All Line Agency Directors

**From:** Deputy Financial Manager

**Subject:** Procurement Documentation (Air Travel Voucher)

***Hafa Adai!*** Effective immediately in conjunction with DOA ORGANIZATIONAL CIRCULAR NO.:10-005, each Travel Voucher must be additionally documented by a price quote for the same destination downloaded from the website of a selected air carrier when readily available for the same or very similar route and dated the same day an official quote was obtained from a travel agency.

Implementation of the rotational basis per DOA ORGANIZATIONAL CIRCULAR NO.:10-005 eliminated the required minimum three quotes from different travel agencies and due to this we are not able to gauge the reasonableness or fairness of the cost of an airline ticket. The requested additional documentation will allow us to continue to monitor the reasonableness and fairness of an airline ticket for any destination.

Your usual cooperation is expected and should you have any question or need clarification, please contact Mr. Noe F. Bilgera, Accounting Manager at 475-1266 or email him at Noe.Bilgera@doa.guam.gov or Mr. Andrew Quinata, Accountant I at 475-1166 or email him at Andrew.Quinata@doa.guam.gov.

***Si' Yu'os Ma'ase.***

KATHRINE B. KAKIGI

**Section 80. Amendment of Subsection (e) of Section 4120.1 of Title 5, Guam Code Annotated.** Subsection (e) of Section 4120.1 of Title 5, Guam Code Annotated, *repealed* and *re-enacted* by Section 4 of Chapter I of Public Law No. 24-59 is *amended* to read:

"(e) 'Equipment' means items having a purchase price of Five Thousand Dollars ($5,000.00) or less."

**eix P. Camacho**
*Governor*
**Kaleo S. Moylan**
*ieutenant Governor*

# Department of Administration
*(DIPATTAMENTON ATEMENSTRASION)*
## DIRECTOR'S OFFICE
*(UFISINAN DIREKTOT)*

Post Office Box 884 Hagatña Guam 96932
Tel: (671) 475-1101/1250 Fax: (671) 477-6788
Website Address: http://www.admin.gov.gu/doa/

**Lourdes M. Perez**
*Director*
**Joseph C. Manibusan**
*Deputy Director*

December 20, 2005

**DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 06-014**

To: All Department/Agency Heads

From: Director, Department of Administration

Subject: Public Law 28-68, Section 80 –
Amendment – Equipment/Capital Outlay Procedures

***Hafa Adai!*** Public Law 28-68, Section 80, amended the Subsection (e) of Section 4120.1 of Title 5, Guam Code Annotated. According to this public law, "equipment" means items having a purchase price of Five Thousand Dollars ($5,000.00) or less. We are going to infer that "capital outlay" means items having a purchase price of more than Five Thousand Dollars. Please use the dollar criteria as identified below when making your purchases.

| Object Class | Description | Dollar Amount Criteria |
|---|---|---|
| 250 | Equipment | $5,000.00 and Below |
| 450 | Capital Outlay | $5,000.01 and Above |

A copy of this public law is attached for immediate reference.

Should you have any questions, please contact Mrs. Elaine Ayuyu, Management Analyst III, at 475-1108/1284.

Your urgent attention in this matter is appreciated.

LOURDES M. PEREZ

Attachment

P.L. 28-68

**Section 78. §22401.1 of Article 4, Chapter 22, Division 2 of Title 5, Guam Code Annotated, is *repealed* and *reenacted*:**

"**§22401.1. Expenditures on Alcoholic Beverages Illegal.** *Except* for Guam Visitors Bureau, the A.B. Won Pat International Airport Authority of Guam, and the Governor and the Lieutenant Governor, no officer, employee, or agent of any public corporation or of any branch, department, agency, or instrumentality of the government of Guam, including, *but not limited to,* the Guam Power Authority, the Guam Economic Development and Commerce Authority, the Guam Housing Corporation, the Government of Guam Retirement Fund, the Jose D. Leon Guerrero Commercial Port, the Guam Waterworks Authority, the Guam Memorial Hospital Authority, and Boards and Commissions established by law or rule, shall expend public funds for the purchase of alcoholic beverages."

**Section 79. Facilities Insurance Requirements.** Every department and agency of the government of Guam, as part of its appropriations for operations contained in this Act, shall expend such sums as are necessary for facilities insurance requirements.

**Section 80. Amendment of Subsection (e) of Section 4120.1 of Title 5, Guam Code Annotated.** Subsection (e) of Section 4120.1 of Title 5, Guam Code Annotated, *repealed* and *re-enacted* by Section 4 of Chapter I of Public Law No. 24-59 is *amended* to read:

"(e) 'Equipment' means items having a purchase price of Five Thousand Dollars ($5,000.00) or less."

**Section 81. Environmental Health Fund.** The Department of Public Health and Social Services (DPHSS) is authorized to expend up to the level of revenues collected in the Environmental Health Fund for the operations of the Environmental Health division of the DPHSS in Fiscal Year 2006. This Fund is not subject to the transfer authority of the Director of DPHSS authorized in this Act or transfer authority of *I Maga'lahen Guåhan.*

**Section 82. Volunteers and donations for Skinner Plaza, Plaza De Espana and Guam Congress Building.**

Notwithstanding any provision of law to the contrary, the Executive Director or Acting Executive Director of *I Liheslaturan Guåhan* is authorized to receive donations, inclusive but not restricted to donations of goods, materials and services, for the purpose of maintaining and improving Skinner Plaza, the Plaza De Espana, and the Guam Congress Building (otherwise known as the Old Legislative Building).

postage, if any. A certified copy of a bond shall be prima facie evidence of the contents, execution and delivery of the original.

**SOURCE:** Added by P.L. 27-127:2. Subsection (c) amended by P.L. 29-019:VI:87 (Sept. 29, 2007).

**§ 5213. Small Purchases.**

Any procurement not exceeding Twenty-five Thousand Dollars ($25,000) for supplies or services, and not exceeding One Hundred Thousand Dollars ($100,000) for construction, may be made in accordance with small purchase procedures promulgated by the Policy Office; provided, however, that procurement requirements *shall* not be artificially divided so as to constitute a small purchase under this Section. The Chief Procurement Officer, the Director of the Department of Public Works, or the head of an agency utilizing this Section, *shall* submit a report to the Speaker of *I Liheslaturan Guåhan* monthly as to procurement exceeding Fifteen Thousand Dollars ($15,000) for supplies and services, or exceeding Fifty Thousand Dollars ($50,000) for construction, pursuant to this Section.

**SOURCE:** GC § 6959.3. MPC § 3-204. Amended by P.L. 34-035:1 (Aug. 7, 2017).

**§ 5214. Sole Source Procurement.**

A contract may be awarded for a supply, service, or construction item without competition when, under regulations promulgated by the Policy Office, the Chief Procurement Officer, the Director of Public Works, the head of a purchasing agency, or a designee of either officer above the level of the Procurement Officer determines in writing that there is only one source for the required supply, service or construction item.

**SOURCE:** GC § 6959.4. MPC § 3-205.

**§ 5215. Emergency Procurements.**

Notwithstanding any other provision of this Chapter, the Chief Procurement Officer, the Director of Public Works, the head of a purchasing agency, or a designee of either officer may make or authorize others to make emergency procurements when there exists a threat to public health, welfare, or safety under emergency conditions as defined in regulations promulgated by the Policy Office; provided that such emergency procurements

other like instruments which are readily convertible to cash needed to pay for the line of credit authorized by *I Liheslaturan Guåhan* in § 22429(a) of Title 5 of the Guam Code Annotated.

**SOURCE**: Added by P.L. 26-85:3 as § 22430. Renumbered by Compiler as that section already exists.

**§ 22433. Authorization Conditioned.**

The authorization of the line of credit as set forth in 5 GCA § 22431(a) shall become effective only after *I Maga'lahen Guåhan* [the Governor] reduces the total salary spending for unclassified positions, not to include licensed professionals, within the government of Guam by Two Million Dollars ($2,000,000).

**SOURCE**: Added by P.L. 26-85:4 as § 22431. Renumbered by Compiler as that section already exists.

**§ 22434. Expiration Date for Encumbrances.**

(a) An encumbrance against any type of appropriation shall be automatically returned to the Fund against which it was encumbered nine (9) months after fiscal year end in which the encumbrance was originally recorded, unless the encumbrance falls under requirements imposed by United States law governing United States Federal awards.

(b) Encumbrances that are returned to the Fund against which it was encumbered are hereby de-appropriated. The appropriate government of Guam department, agency, instrumentality, or public corporation incurring the encumbrance may submit a request for a re-appropriation immediately, to [the Legislature] *I Liheslaturan Guåhan*. The request for a re-appropriation shall include, but not be limited to, the reason why such appropriation is necessary, and details on the delay of expending the original encumbrance by the requesting department, agency, instrumentality, or public corporation.

(c) All capital improvement, or capital outlay project encumbrances shall be exempted from this Section.

**SOURCE**: Added as § 22430 by P.L. 27-78:1. Renumbered by Compiler because that number was already occupied by another section and not repealed.

**§ 22435. Authorization to Issue Bonds for Certain Capital Expense Items and Capital Improvement Projects of School Facilities and for Other Purposes.**

or an application to obtain insurance, the time does not begin to run until the representation becomes false.

**SOURCE:** Guam CCP § 337, subparts (2) and (3) amended by P.L. 15-106:1.

### § 11304. Book Account Defined.

The term book account means a statement which constitutes the principal record of one (1) or more transactions between a debtor and a creditor arising out of a contract of some fiduciary relation, and which shows the debits and credits in connection therewith, and against whom and in favor of whom the entries are made, is entered in the regular course of business as conducted by the creditor or fiduciary, and is kept in a reasonably permanent form and manner and is (1) in a bound book, or (2) on a sheet or sheets fastened in a book or to ~~a~~ backing but detachable therefrom, or (3) on a card or cards of a permanent character or is kept in any reasonably permanent form and manner.

**SOURCE:** CCP § 337a added by P.L. 15-106:3.

### § 11305. Within Three Years --.

(a) An action upon a liability created by law, other than a penalty or forfeiture.

(b) An action for trespass upon or injury to real property.

(c) An action for taking, detaining or injuring any goods, or chattels, including actions for the specific recovery of personal property.

(d) An action for relief on the ground of fraud or mistake. The cause of action in such case not to be deemed to have accrued until the discovery by the aggrieved party of the facts constituting the fraud or mistake.

(e) An action upon a bond of a public official except any cause of action based on fraud or embezzlement is not to be deemed to have accrued until the aggrieved party or his agent shall have discovered the facts constituting the cause of action upon the bond.

(f) An action against a notary public on his bond on malfeasance or misfeasance is not deemed to have accrued until the aggrieved party shall have discovered the facts constituting the cause of action; provided, that any action based on malfeasance or misfeasance shall be commenced within one (1) year from discovery by the aggrieved party or his agent of the facts constituting the cause or action or within three (3) years from the performance of the notarial act giving rise to the action, whichever is later; and provided

Department of Administration
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DIRECTOR'S OFFICE
(UFISINAN DIREKTOT)
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Tel: (671) 475-1101/1250 Fax: (671) 477-6788

Felix P. Camacho
Governor
Kaleo S. Moylan
Lieutenant Governor

Lourdes M. Perez
Acting Director

January 7, 2003

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 03-011

To: All Autonomous/Non-Autonomous Department and Agency Heads

From: Director, Department of Administration

Subject: Request for Designated Accountable Officers
RE: Public Law 26-35

Hafa Adai! Please find attached a copy of Public Law 26-35 relative to the parameters of an "Accountable Officer" of the Government of Guam. Please familiarize yourself and all those affected in your office with the duties, responsibilities, liabilities and penalities associated with the "Accountable Officer" as required in Public Law 26-35. Also attached are the following two (2) forms:

1. Department/Agency Certifying Officials
2. Department/Agency Authorizing Officials

Due to the change over of government leaders and with new appointments of top level government officials, our department requires the submission of these forms as official record of "accountable officers" for your respective departments/agencies. We require the submission of the original forms to the Director's Office, Department of Administration, 2nd Floor – Governor Manuel F.L. Guerrero Building (Administation Building), on or before Friday, January 10, 2003. Your department/agency will be responsible for providing a copy to the other required offices listed on these forms.

As changes occur on the appointments of "accountable officers" for your respective department/agency, we require submission of original forms to replace our official records on file.

Our office will make best efforts to ensure that the intent of the statue of this law is followed while complying with our fudiciary responsibilties.

Should you have any questions, please contact our office at 475-1101/1136/1250.

Dangkolo na Si Yu'os Ma'ase.

LOURDES M. PEREZ
Acting

Attachments: Copy of Public Law 26-35
Form – Department/Agency Certifying Officials
Form – Department/Agency Authorizing Officials

# *BUREAU OF BUDGET & MANAGEMENT RESEARCH*

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

CARL T.C. GUTIERREZ
GOVERNOR

MADELEINE Z. BORDALLO
LIEUTENANT GOVERNOR

PAUL D. LEON GUERRERO
DIRECTOR


**BBMR Circular No: 03-01**

OCT 0 7 2002

**MEMORANDUM**

To: All Department and Agencies

From: Director, Bureau of Budget and Management Research

Subject: Contract Renewals and Re-Certification of Funds

The Bureau, in it's efforts to facilitate the review and clearance process of all Multi-year Contracts, and other continuing documents requiring the re-certification of funds, has established the following procedure. Effective immediately all departments and agencies shall submit the Certification of Funds Form (Attachment A) for all contractual agreement(s) requiring the certification of funds. Below is an outline of the process:

A) Prepare a departmental memorandum addressed to BBMR briefly stating the purpose and need for the certification of funds of the contractual agreement(s).

B) Identify the fund source, contract amount required and the appropriate account number to which the contract agreement(s) are to be charged.

C) Complete the Certification of Fund Form (BBMR-CFF) (attached) and submit it along with the department's memorandum contract overview to the Bureau.

Be apprised all terms and conditions (with the exception of the certification period) of the agreement will remain in effect. Once the document has obtained the Bureau's clearance, it shall be retrieved by the administering department and routed to the Department of Administration for their action.

PAUL D. LEON GUERRERO.

Attachment)

**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:**

_____
**Certifying Officer**
**Name & Signature**

_____
**Date**

**Approved:**

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

**Account No.:** _____

**Amount:** _____

**Document No.:** _____

**Vendor No.:** _____

**Certification Period:** _____

Carl T.C. Gutierrez
Governor

GENERAL SERVICES AGENCY
(Ahensian Setbision Hinirat)
Department of Administration
Government of Guam
148 Route 1 Marine Drive, Piti, Guam 96925
Tel: 477-8836-8 • Fax Nos.: 472-4217 / 7538

Madeleine Z. Bordallo
Lt. Governor

March 26, 2001

**GSA CIRCULAR NO: 2001-08**

To: All Department and Agency Heads

Via: Director, Department of Administration

From: Chief Procurement Officer

Subject: Procurement Violation
Re: Direct Payment Request Form

Buenas yan Hafa Adai! This circular is to advise you that this office has been receiving notices of procurement violation from the Controller of the Division of Accounts, Department of Administration regarding direct payment requests from the various departments/agencies. Additionally, the Controller has requested the Chief Procurement Officer's opinion on direct payment request forms used by various Government of Guam departments and agencies for supplies and service rendered.

We have observed that the direct payment process has been recently used by several departments/agencies as more than just a method of payment. The problem is that the departments/agencies have used it for the administration of procurement without going through the procurement process itself. In other words, the departments are requesting for direct payment without going through the procurement process. Without the procurement process in place, a direct payment is a way of circumventing the procurement process and is, therefore an inappropriate procedure and will not be honored.

Please be advised that a direct payment would be appropriate to expedite a payment process only after the issuance of an approved purchase order accompanied by a receiving report to ensure that the order was completed. Direct payments should not be used on every opportunity but only in those circumstances in which payment has not been made for an extremely long period of time.

In view of the above concerns, the undersign will defer taking action upon receipt of a request and will forward such request to the Director of Administration for his disposition.

FILE COPY

Si Yu'os Ma'ase' for your immediate attention and cooperation in our continuing effort to preserve the integrity of the procurement process.

FREDERICO Q. SANTIAGO
Acting

cc: Chief of Staff, Office of the Governor
Acting Controller, DOA
Procurement Advisor

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**GOVERNMENT OF GUAM**

# TRAVEL AND TRANSPORTATION POLICY

# TRAVEL AND TRANSPORTATION POLICY

**Version 3.85 (2019-July-12)**

## I. PURPOSE

The purpose of this Chapter is to implement Chapter 23 of Title 5 of the Government Code of Guam and to provide effective workable administrative guidelines.

## II. AUTHORITY

This Policy is adopted and promulgated pursuant to Section 23109 of Title 5 of the Government Code of Guam and by the authority vested in the Governor by the Organic Act of Guam.

## III. SCOPE

This Policy governs classified and unclassified employees in all Executive departments and agencies of the Government of Guam.

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# 3.5 - General

All persons traveling for the Government shall provide themselves with funds sufficient for all current expenses. They shall exercise the same care in incurring expenses that a prudent person would if traveling on personal business.

## 3.5.1 - Policy

It is the declared policy of the Government that all travel must be performed either for the direct benefit of the Government or to fulfill a real and legitimate obligation of the Government. With this purpose in mind, all Executive departments and agencies shall exercise prudence in sponsoring off-island travel for seasonal, temporary, probationary, or retiring employees. In such instances, a narrative travel justification to accompany the travel request and authorization must be submitted to the Governor. Travel to conferences, conventions, etc., shall be held to a minimum consistent with this policy.

.01 **Salaries while on Travel Status**
The traveler shall receive his/her regular salary in addition to per diem during the authorized travel time.

.02 **Travelers Defined**
The term "traveler" means the person who is traveling for the government.

## 3.5.2 - Types of Travel Authorization

Once a Travel Authorization[1] Request has been cleared by the **Bureau of Budget and Management Research (BBMR) <u>any</u>** subsequent change on the approved document **<u>must be resubmitted</u>** to BBMR review and re-certified.

The following types of travel are authorized as indicated:

.01 **Travels on Official Government Business**
This includes all authorized travel not included in Sections 3.5.02.02; 3.5.02.03; and 3.5.02.04. The Governor shall authorize this type of travel including that funded by Federal agencies. **<u>Any requests not duly authorized prior to the commencement of travel will be charged to the individual traveler or to the Director authorizing such travel, as appropriate</u>**.

.02 **Travel Incidents to Recruitment, Termination of Contract, and Home Leaves upon Renewal of Contract of Persons who are recruited on an Off-Island Hire Basis**

The Director of Administration or his/her designee shall authorize this type of travel except that the Governor shall authorize travel of department heads and

[1]BBMR Circular No. 94-01

similar officials on contract with the government.

**When Authorized** The Director may authorize travel incident to termination of contract and home leave upon renewal of contact whenever the elapsed period of employment, together with accrued leave, extends to or beyond the termination date of the contract. Ordinarily, the traveler must take home leave not later than within the first three months of the renewed contract except for the convenience of the government, and when authorized by the Governor. Nothing herein shall amend regulations and policies regarding the granting of leave.

.03 **Travel Incidents to Recruitment of Resident Citizens coming within the Provision of Section 4110.1 of the Government Code of Guam**

Such travel is limited to travel from the place where the course of study is completed to Guam.

.04 **Travels of Patients Requiring Off-Island Medical Treatment**

The Administrator of Guam Memorial Hospital Authority (GMHA), the Director of Public Health & Social Services (PH&SS), and the Director of Vocational Rehabilitation (DVR)[2] or the Department of Integrated Services for Individuals with Disabilities (DISID), shall authorize travel for off-island medical care immediately after a doctor has certified this is necessary. Within a reasonable period after the issuance of the travel authorization, the authorizing official shall submit a copy of the TA and the doctor's certification to the Director of Administration via the Governor's office for information purposes.

## 3.5.3 - Persons Authorized to Travel at Government Expense

Any person who is traveling for the government in any capacity may travel at government expense. The Governor may provide transportation for employees recruited off-island, his/her dependents, and his/her household and personal effects to Guam, and upon completion or termination of this employment contract upon mutual agreement from Guam to his/her point of recruitment. Contract employees converting to Local Hire upon completion of their contract may convert the current cost of return shipment of household goods to cash based on the schedule as indicated under 3.5.18.

Officials shall restrict requests for travel on official government business for contract employees to those still serving the first year of their new and renewed contracts and to those with expiring contracts who have officially declared their desire to renew their employment agreement with the government business.

[2]DVR renamed to DISID, P.L. 24-16 dated 10/01/97.

.01 **Persons Authorized**

The following persons are authorized to travel at government expense while on official business:

a. **Employees**. Persons employed by the Government of Guam.

b. **Dependents**. Dependents of employees while traveling incident to recruitment, termination, or home leave.

c. **Spouse**. The spouse of the Governor, Lieutenant Governor, Speaker of the Legislature, and the Presiding Judge of the Superior Court, and spouses of such employees as may be provided by regulation; and

d. **Others**. Persons rendering service to the government.

1. **Justification needed[3]:** Any traveler who is not employed by an agency, i.e. board or commission member, consultant or related and who have commenced travel *on or after* October 1, 2010 must have a justification report prepared and published by the department or agency head to include the reason(s) "why a person, other than an agency employee, was required to travel at the agency's expense."

.02 **Definitions of Dependents**

Dependents are those persons who meet any one of the following criteria:

a. **Spouse**. Husband or Wife.

b. **Support**. Person under 19 who is a member of the traveler's household and is receiving more than one half of his/her support from the traveler.

c. **Student**. Person over 19 and under 23 who meets the above criterion and during 5 months of the calendar year is a full-time student at an educational institution.

d. **Invalid**. A disabled person who receives more than one half of his/her support from the traveler. The traveler must provide certification from a doctor attesting disability of the dependents.

The government shall provide return transportation to a person who is a dependent upon arrival in Guam at the time of the traveler's return. After

[3] Non-Employee Travel, PL31-114, 5GCA23 §23112

returning to the mainland upon completion of a contract, a dependent who no longer meets the above criteria shall not qualify as a dependent upon subsequent renewal of the contact. This does not include servants and similar persons who are engaged to work for the traveler.

## 3.5.4 - Per Diem Allowances

Per diem[4] will only be authorized for the **actual number of days** the traveler is **on official governmental business**. Travelers are strongly reminded that per diem is to be used in a manner similar to how any prudent person traveling with their own funds would.

### .01 Definitions

The Per diem allowances shall be held to include all charges for meals; lodgings; personal use of room during daytime; baths; all tips to waiters, porters, baggage men, bellboys, hotel maids, dining room stewards, and others on vessels, and hotel servants in foreign countries, in connection with transportation, telegrams, and **telephone reserving hotel accommodation**; laundry, cleaning and pressing of clothing; fans and fires in rooms; transportation between places of lodgings or business, and where meals are taken. The term "lodgings" does not include accommodations on airplane, ships or trains and expenses therefore are not to be borne by the traveler from his/her per diem allowance.

### .02 Per Diem when Leave is Taken

Except as stated in Section 3.5.04.03 below, if leave of absence begins or terminates within the traveler's prescribed hours of duty, per diem allowance will terminate or begin at the same time, but if leave of absence does not begin or terminate until after the traveler's prescribed hours of duty, the traveler will be regarded as being in travel status until midnight of the day in which the leave of absence begins and from 12:01 a.m. of the day following the leave of absence. A traveler will be considered to be in travel status on non-working day is immediately preceded and followed by leave of absence. Fractional leave of absence wholly within a day, where for half of the prescribed working hours or less, will be disregarded for per diem payment purposes; where it exceeds half of the prescribed working hours, no per diem will be allowed.

### .03 Amount of Per Diem

The Per Diem allowance[5] shall be as set forth below:

[4]BBMR Circular No. 89-6
[5]Increase of Per Diem Rates, Public Laws 15-58, 20-30 and 28-68.

a. The allowance for persons traveling for the Government, including the Governor's Spouse, shall equal to the number of days of authorized office travel multiplied by the current per diem allowance rate **provided by the Federal government**, contained in the Joint Travel Regulations, to its employees for the respective travel destinations when engaged in official business, except for the Governor and the Lieutenant Governor and **those whose requests are given explicit approval by the Governor**, who are allowed First Class travel; all others are economy.

*"Per Diem rates increased on August 28, 1979, Public Law 15-58; June 15, 1989, Public Law 20-30; and September 30, 2005, Public Law 28-68."*

The basic per diem rates shall be as follows:

1. If the employee is the Governor, or Lieutenant Governor, a member of the Legislature, a Judge, or a Mayor or Vice-Mayor, the rates are One Hundred Thirty Percent (130%) of the basic per diem rates;

2. If the employee is an Executive Assistant or Special Assistant to the Governor, director or deputy director of any department, or member of the board of directors or commission of any autonomous agency, authority, line agency (including the Council of the Arts and Humanities), authority or public corporation, the rates are One Hundred and Twenty-five Percent (125%) of the basic per diem rates;

3. If the employee does not receive payment pursuant to subparagraphs (1) and (2) of this paragraph (03.a), the rates are the basic per diem rates."

Under no circumstances will per diem be allowed an employee at his/her permanent duty station, except off-island hired teachers, licensed allied health professionals and individuals who are hired within the Executive Branch because they possess unique skills or other qualifications not available on Guam may be allowed per diem on temporary basis with Governor's explicit approval on the Travel Authorization or the Employment Contract of off-island hired teachers, licensed allied health professions or individuals who are hired within the Executive Branch because they possess unique skills or other qualifications not available on Guam prior to the commencement of travel[6].

b. **Per Diem Rates should be obtained from the following federal government website**:
http://www.defensetravel.dod.mil/site/perdiemCalc.cfm or
https://www.gsa.gov/travel/plan-book/per-diem-rates

[6]Executive Order 2004-17 and 2005-10

c. The allowance for dependents shall be one half (½) the rate of the employee's per diem per day for one dependent and one fourth (1/4) the rate of the employee's per diem per day for each additional dependent.

d. Per Diem shall be released to the traveler **no more than 2 working days prior to the official travel date approved by the Bureau of Budget and Management Research**.

e. Effective October 01, 2017, per DOA Organizational Circular 2018-001 and 2018-002, the following forms are required to be submitted to the Division of Accounts as indicated[7]:

1. ***Form ACC-VNB001 (Vendor Electronic Funds Transfer Authorization Form)***: All travelers are to complete Accounting Form #ACC-VNB001 to be submitted **directly to DOA Division of Accounts-Accounts Payable Section no less than 48 hours before departure**.

   a. EFTs are processed at 2pm daily. Travelers are reminded that failure to meet the deadline of 48-hours prior to departure will result in the delay of processing of per diem at the next working day (possibly after departure of traveler).

2. ***Form ACC-TRE002 version 1.5 (Advance Per Diem and Miscellaneous Expenses Request)***: Must be submitted with related travel documents to the DOA Division of Accounts Travel Section after approved by BBMR.

.04 **Computing per Diem**

Per Diem allowance shall be computed in days and fractions of not less than one quarter day (six hours).

a. **Day Defined**
In computing the per diem, the calendar days, midnight to midnight, will be the unit, and for fractional parts of a day at the commencement or ending of such continuous travel, constituting a travel period, one fourth of the rate for a calendar day will be allowed for each period of six (6) hours or fraction thereof.

b. **Time of Departure and Arrival**
Dates and times beginning and ending of travel must be shown on the

[7] DOA Org. Circ. 2018-001 & 2018-002

travel voucher.

c. **Crossing of International Dateline**
In computing per diem in case where the traveler crosses the International Dateline (one hundred and eightieth meridian) actual elapsed time shall be used rather than calendar days.

d. **Indirect Route or Interrupted Travel**
Where for traveler's personal convenience or through the taking of leave there is interruption of travel or deviation from the direct route, the allowable per diem and expenses, including fare, shall not exceed that which would have been incurred on interrupted travel by a usually traveled route.

1. Transfer fee or other related fees and taxes. In the event a transfer fee or other related fees and taxes is required to secure off-island travel, as authorized herein, such fee(s) shall be borne by the traveler.[8]

.05 **Subsistence in Lieu of Per Diem**

Subsistence in lieu of per diem may be granted by the Governor only. Subsistence includes all expenses incidental to the travel and its purposes (Telephone, Party and Purpose).

## 3.5.5 - Use of Leave while Traveling

.01 **Reporting Leave Use**
An employee traveling on official government business shall be considered to be on travel status only during the time when conducting official business away from the regular place of business and while traveling to and from the place at which the official business is transacted. Unless otherwise specified and approved, travel status begins with the departure of the common carrier from Guam and terminates upon the traveler's return to the island.

Travel time in excess of the allowable travel time as provided in this section may be charged to annual leave or to leave without pay. If leave of any kind is to be taken while on travel statue, the traveler must attach a copy of the **approved leave form to the travel request**. Upon returning to Guam, the traveler must show the exact hour of departure from and return to duty station.

.02 **Leave as a Result of Illness or Injury**

Whenever a traveler takes leave of absence of any kind because of illness or injury not due to his/her own misconduct, the prescribed per diem shall continue for periods not to exceed 14 calendar days. The evidence filed with the agency concerned under provisions of the annual and sick leave regulations

[8] §23111(j) of 5 GCA 23

should accompany the travel voucher.

The traveling personnel should refund the per diem allowance if he/she received no hospitalization under any statute and receive reimbursement under such statute for hospital expenses paid by him/her. If approved by the official authorizing the travel, transportation expenses to employee's designated post of duty and per diem en route whenever the employee becomes incapacitated due to illness or injury not due to his/her own misconduct while en route to or while at temporary duty station prior to completion of same, shall be allowed.

## 3.5.6 - Baggage

### .01 Definitions

Baggage consisting of public property, or private property to be used exclusively for official business, and wearing apparel needed by the traveler for the journey may be transported in the necessary containers.

### .02 Excess Baggages

Baggage in excess of the weight or of size greater than carried free by transportation companies will be classed as excess baggage. Claims for reimbursement for excess baggage charges will be allowed when authorized or approved. All charges for excess baggage must be supported by receipts showing the weight of the baggage and points between which moved.

### .03 Stoppages in Transit

Care should be taken to stop baggage that has been checked on a ticket beyond the point where the traveler leaves the conveyance. If baggage cannot be intercepted or transferred and is carried through o original destination on unused portion of tickets full explanation of the facts should be made to the administrative office at the time of transmitting unused ticket for redemption. Failure to observe this rule will result in any excess cost to the Government being charged to the employees.

### .04 Transfer of Baggage

Necessary charges for the transfer of baggage will be allowed.

### .05 Storage of Baggage

Charges for the storage of baggage will be allowed when it is shown that such storage was solely on account of official business.

### .06 Checking Baggages

Charges for the checking of baggage will be allowed.

## 3.5.7 - Telephone Service

### .01 Local Calls

Charges for local telephone calls on official business are allowable. The travel voucher shall show the number of such calls, **the person called, rate per call, total amount expended and that the calls were on official business**.

### .02 Long Distance Calls

Charges for long distance telephone calls on official business are allowable provided the traveler furnishes a statement showing the name of the party called the points between which service was rendered, the date, time occupied, the amount paid on each call, and that the calls were on official business. When the public interest so requires, the name of the party and the points between which the service was rendered need not be stated in the travel voucher.

### .03 Personal Calls

Charges for telephone calls requesting leave of absence payment of salary or expense vouchers, hotel reservations, and those as to any matter of a purely personal nature, will be disallowed.

## 3.5.8 - Miscellaneous Expenses [9]

### .01 Definitions

Charges for necessary stenographic or typewriting services or rental of typewriting machines in connection with the preparation of reports or correspondence, clerical assistance, services or guides, interpreters, packers, drivers of vehicles, storage of property used on official business, will be allowed when authorized or approved by the official who authorized the travel.

### .02 Hire of Room for Official Use

When necessary to engage a room at a hotel or other place in order to transact official business, a separate charge therefore will be allowed when authorized or approved by the official who authorized the travel.

### .03 Conversion of Currency

[9]BBMR Circular 89-6

Commission for conversion of currency in foreign countries may be allowed.

.04 **Check Cashing Charges**

Charges covering exchange fees for chasing Government checks or drafts issued in reimbursement of expenses incurred for travel in foreign countries may be allowed. Exchange fees incurred in cashing checks or drafts issued in payment of salary or in cashing travelers checks will not be allowed.

.05 **Method of Payment**

Where cash payment is made for services outlined in paragraphs 3.5.08.02; 3.5.08.03 and 3.5.08.04 above, reimbursement for the charges actually made may be allowed if the voucher is supported by receipts showing the quantity, unit, and unit price. If cash payment is not made, the account should be approved by the traveler, certified by the payee, and forwarded to the official who rendered the service. The account must show the dates of service, quantity, unit and unit price, and such other particulars as may be needed for a clear, understanding of the charge. If a Government voucher is not used, care should be taken that such account is submitted in duplicate, the original of which shall be the approval of the traveler and the following certification by the payee: *"I certify that the foregoing account is correct and just and that payment therefore has not been received."*

.06 **Other Expenses**

Miscellaneous expenditures, when necessarily incurred by the traveler in connection with the transaction of official business, are allowable when approved by the official who authorized the travel.

## 3.5.9 - Receipts Required

.01 **Receipts must Support all Expenditures** not included in per diem which exceed five dollars ($5.00).

.02 **Entertainment Expense**
Entertainment expense necessarily incurred while on travel status **must** be justified in writing stating:

a. Date of Entertainment.

b. Specific purpose of entertainment or nature of business benefit derived or expected to be derived.

c. Specific names and occupations of those persons entertained.

The justification must be accompanied by supporting receipts indicating the amount of expenditures and the name and address of facility used for entertainment. Such an expense is reimbursable only directly in connection with the transaction of official business for the Government.

## 3.5.10 - Travel Advances

### .01 Advances of Funds

The Director of Administration or his/her designee may advance per diem and miscellaneous allowances. Advances to travelers are chargeable to the traveler's account or receivable until the account is settled in a travel voucher.

a. Direct deposit of Advance Per Diem. §23108 of Chapter 23 of Title 5 of the Guam Code Annotated grant the Executive Branch authority to administer necessary recovery of advancements (3.5.10.02c).

1. Effective October 2017, ALL travelers – seasoned and new – are to prepare Accounting Form ACC-TRE002 – Advance Per Diem and Miscellaneous Expenses Request.

2. Failure to complete and submit this form will result in disapproval of advanced travel funds and/or suspension of travel benefit (see also 3.5.21).

### .02 Recoveries of Advances

The Director of Administration or his/her designee shall assure travelers account for advances by filing travel vouchers within ten (10) days[10] upon return from travel as prescribed in Section 3.5.13.

a. **In the event the advance exceeds the reimbursable amount, the traveler shall refund immediately such excess**.

b. **In the event of a cancellation or indefinite postponement of authorized travel, the head of the department or agency (or authorized representative) shall notify, in writing, the Director of Administration and the Travel Branch. This initiates the recovery process of any advances that may have been made, including any penalties and/or fees**.

c. The Director of Administration shall initiate recovery[11] of any outstanding advances not fully recovered by deductions from reimbursement vouchers or voluntary refunds by the traveler ten (10) days following arrival on Guam by ***"set off of salary due, retirement***

[10] 5 GCA 23 §23104(c)
[11] DOA-17-0087 AG Opinion-Travel Advance Recovery

***credit, or otherwise, from the person to whom advanced or his/her estate by deduction from any amount due to Government of Guam or by such other legal method of recovery as may be necessary."*** Salary of other amounts due shall be resorted to a head of the retirement credit.

## 3.5.11 - Traveler's Transportation

### .01 Definitions

This transportation includes all necessary official travel on airlines, buses, streetcars, taxicabs, and other usual means of conveyance. Transportation may include fares and such expenses incident to transportation as baggage transfer; official telegraph, telephone, radio and cable messages in connection with items classed as transportation. When required for travel, fees in connection with the issuance of passports and visas, cost of photographs for passports and visas, cost of birth certificates and charges for inoculation are allowable.

**All individuals traveling abroad for recruitment purposes, conference, seminars, etc., shall resort to the economy rate[12] with the exception of the Governor and the Lieutenant Governor and those whose requests are given explicit approval by the Governor**.

a. The usual taxicab fares from station, wharf, or other terminal to either place of abode or place of business, and from either place of abode or place of business to station, wharf, or other terminal is allowable. For purposes of these regulations the term "place of abode" may include any point from which the employee concerned commutes daily to his/her official post of duty.

b. Taxicab fares for transportation between places of official business are also allowable.

### .02 Routing of Travel

All travel routes should be at the most economical and direct route(s) available to the point of the official business determination. Travel by other routes is allowable upon establishment of the official necessity thereof.[13]

### .03 Indirect Route Travel

Travel tickets should be issued for complete routes, including direct connections. Any charges related to travel not related to the official government business are the responsibility of the employee. Such include, but not limited to are, stopovers, personal side trips, airline preference, any routing

[12] Exec. Order 2012-01 Section III.A.
[13] 5 GCA 23 §23105

which would impact the lowest available fare.

If a person travels by an indirect route for his/her convenience, he/she will bear the extra expense; reimbursement for expenses will cover only such charges as would have been incurred by a usually traveled route.

.04 **Special Conveyances**

The hire of automobile, taxicab, and other special conveyance is allowable. Rental of an automobile must have the Governor's explicit approval on the Travel Authorization or the Employment Contract of off-island hired teachers, licensed allied health professionals or individuals who are hired within the Executive Branch because they possess unique skills or other qualifications not available on Guam prior to the commencement of travel. Upon claiming this expense, the traveler must attach a copy of the car rental agreement with supporting receipts to the travel voucher. Without approval of the Governor of the employment contract, the expense will be disallowed even though sufficient documentation to cover the expense is provided.[6]

**Rental of an automobile must have the governor's explicit approval on the Travel Authorization prior to the commencement of travel. Upon claiming this expense, the traveler must attach a copy of the car rental agreement with supporting receipts to the travel voucher. Without prior approval of the Governor, the expense will be disallowed even though sufficient documentation to cover the expense is provided**.

## 3.5.12 - Travel Authorization

.01 **Form of Authority**

***All Executive Branch travel requests shall be subject to BBMR's final approval.***[14].

It is expected that ordinarily the authority will be issued prior to the incurrence of the expenses and will specify the travel to be performed as definitely as possible unless circumstances in a particular case prevents such action.

All travel authorizations shall be made on Government of Guam Form No. ACC-TRA001 (November 2017), Travel Authorization Request (TAR), and Exhibit 1 at the end of this Chapter.

.02 **Preparations and Processing of the Travel Authorization Request**

a. **Preparation and Approval**

[14] Exec Order 2012-01 Section III.A.

1. The travel request shall be prepared by the requesting organization and must be submitted to BBMR for review at least fifteen (15) working days prior to the commencement date of travel.

    a. *Rotation of Travel Agencies*: Per 5 GCA §5001(f), agencies must utilized the approved Travel Agency Listing from the DOA Division of Accounts Travel Section. Must be attached to the Travel Request and Authorization indicating the order of selection.

        i. If there are **multiple travelers** from one agency going to the same destination and for the same purpose ***and*** the Airline Tickets total $15,000 or more, the **"three quotation requirement must be adhered to" and must be attached to the Travel Request and Authorizations** (Form ACC-TRA001).[15]

        ii. In the event a travel agency is by-passed on the Approved Travel Agency Rotation Schedule, the agency/department must provide justification for the non-selection ensuring all good-faith efforts have been made for any possible issues.

        iii. All quotations must include: Regular Fare, Advanced Purchase Fare and Full Fare amounts.

2. The department or agency's head and Certifying Funds Officer must sign and approve the Travel Request and Authorization Form authorizing the representative to travel on official Government business.

3. The agency, department, bureau and other instrumentality shall submit proof that the funding for the contract is available throughout the entire contract.

4. **Executive agencies seeking contractual arrangements** shall submit proposals to the BBMR for approval. The proposals shall indicate:

    a. the agency's inability to perform the services sought in-house; and

    b. cost-savings assessment; and

[15] DOA Organization Circular #10-005

c. that funding is available for the entire contractual period.

5. Unless otherwise justified, no more than one (1) traveler shall attend the same seminar or training.[16] Such requests must be approved by the department or agency head, Bureau of Budget & Management Research (BBMR) and the Governor's Office.

6. When authorization of the travel by the Governor is required, the requesting organization shall secure this prior to forwarding the copies to the Department of Administration. Chief Official means the head of the department, agency, or similar organization.

b. **Explanation of Items**

| | | |
|---|---|---|
| Items 1 through 7 | - | Self-Explanatory, If Vendor Number is unknown, Attach Form ACC-VNB001; **Required** |
| Item 8 | - | Enter the account number(s) of the work program to which the travel is to be charged. |
| Item 9 | - | Explain: (example) GU-HI 01-01-2019; HI-CA 01-03-2019; CA-HI-GU 01-05-2019 |
| Item 10 | - | Travel Agency Information, **Required** |
| Item 11 | - | Date Quotation Expires, **Required** |
| Item 12 | - | Enter Dependent information. |
| Item 13 | - | Explain in as few words as possible; Must be Clear and Concise |
| Item 14 | - | List requested Miscellaneous Allowances |
| Item 15 | - | Use by the Requesting Official |
| Item 16 | - | Use by the Authorizing Official |
| Item 17 | - | Self-Explanatory, **Required** |
| Item 18 | - | Use by the Certifying Officer, **Required** |
| Item 19 | - | Use by Cost Estimator, **Required** |

[16] Executive Order 2007-02 (II)

c. **Action by the Governor's Office**

If the travel request requires the Governor's approval, the Chief official of the department shall secure this prior to submission to the Department of Administration. Upon receipt of the travel request by the Governor's Office, Internal Audit personnel shall ascertain justification of travel. If a transmittal and written justification do not accompany the request, the TA Reviewer shall hold the travel request pending receipt of the required documentation.

When the requesting organization provides the necessary documentation, the Reviewer shall ascertain the completeness of the information provided on the travel request and verify the accuracy of the estimated travel costs. Upon noting any discrepancies the TA Reviewer shall advise and settle with the requesting organization such matters. Upon settlement of these matters, the Reviewer shall initial and forward the travel request for the Governor's approval.

d. **Final Action by the Department of Administration**

Upon receipt of the travel request, the DOA Travel Coordinator shall prepare the Order for Transportation Tickets (aka "Travel Order", Form ACC-TRF001) for the Director of Administration's signature (or his/her designee) authorizing the travel agency to issue an airline ticket for the traveler. Upon approval by the Director of Administration (or his/her designee), the DOA Travel Coordinator retains a file copy for the processing of advance per diem.

1. The travel agency or Traveler's employer shall inform the traveler when the travel reservation is complete and provide the confirmation number to the traveler. The Division of Accounts shall retain the original Travel Order in the **"Travel"** file of the Division of Accounts and begin any approved Travel Advances per Section 3.5.10 of this policy;

2. Per Executive Order 2012-02, DOA is still required to secure the lowest possible cost (economy rate).

.03 **Cash in Lieu of Transportation and Shipment of Household Effects**

Cash in Lieu of transportation and shipment of household effects shall be authorized only on the following conditions:

a. Off-Island contract employees converting to local hire shall be authorized $600.00 (single employee) and $1,200.00 (married employee) cash in lieu of shipment of household goods. Cash in lieu of return transportation upon conversion following completion of the first year of a two-year contract shall also be authorized.

Contracts signed after 9/75 will be given full rate per Public Law 13-88, other contracts signed prior to 9/75 will be eligible for $600.00 for 1,200 lbs. And $1,200.00 for 2,500 lbs.

b. Off-Island contract employees renewing their contracts shall be authorized cash in lieu of travel between contracts, provided that the amount of cash authorized is one-half (½) of the round-trip fare from Guam to point of recruitment and back to Guam, provided further that the employee shall notify the Department of Administration at least sixty (60) days prior to the time he would otherwise be returned to his/her point of hire.

c. Under no other circumstances shall cash in lieu of transportation and shipment of household effects be authorized.

## 3.5.13 - Travel Voucher

### .01 Memorandums of Expenditures

All persons authorized to travel on business for the Government should keep a memorandum of expenditures properly chargeable to Government, noting each item at the time the expense is incurred, together with the date, and the information thus accumulated will be available for the proper preparation of travel vouchers.

### .02 Travel Voucher Form

All claims for the reimbursement of traveling expenses shall be submitted on the regular authorized form of travel voucher and must be itemized and stated in accordance with these regulations. For Travel Voucher, Form ACC-TRD001, see Exhibit 2 at the end of this Chapter.

a. Every travel voucher must be supported where practicable by a copy of the travel authorization, or, if travel authorization has been filed or attached to previous voucher, proper reference thereto should be made.

b. Copies of TA request must be attached to the voucher and the number of the used requests must be entered on the reverse side of the voucher.

### .03 Erasures and Alterations

Erasures and alterations in total on travel vouchers must be initiated by the person who makes the voucher, and alterations in the totals on receipts must be initialed by the person who signed the receipt.

### .04 Indirect Route Travel

The supporting documents of a travel voucher should set forth the details of the expenses actually incurred, the hour of departure from the post of duty, and the hour of arrival at place of duty.

.05 **Suspensions of Charges**

Items in travel vouchers not stated in accordance with these regulations, or not properly supported by receipts when required, will be suspended and the notification of such action will indicate the reasons therefore. Such items as may be subsequently allowable should be included in a subsequent regular or supplemental travel voucher. Full itemization will be required for all suspended items which are reclaimed and charges must be properly supported by the original suspension notice or a copy thereof.

.06 **Foreign Currencies**

Persons traveling in foreign countries should report their expenditure by items, in the money of the country in which made the total expenditure in foreign currency must be converted into United States dollars at the rate or rates at which the foreign money was obtained. Every time money is converted, the traveler should obtain a receipt to be commission charged.

.07 **Exchange Fees**

Charges for cashing United States or Government of Guam checks or drafts issued in reimbursement of expenses incurred for travel in foreign countries will be allowed in subsequent vouchers.

.08 **Preparations**

All vouchers shall be prepared in quadruplicate.

.09 **Routing**

The Traveler shall file the voucher in an original and five carbon copies. The Travel Coordinator shall retain a copy of the TV for follow-up and shall instruct the traveler to submit the original and remaining copies to the Governor's Office for review and subsequent approval. If the approved travel request and the airline ticket stub do not accompany the travel voucher, the Travel Reviewer of the Governor's office shall defer further processing of the voucher pending submission of the required documentation. Upon securing the Governor's approval, the travel voucher is forwarded to the Division of Accounts which retains the original for placement in the employee's personnel jacket and the Travel File. The remaining copies go to the department concerned.

## 3.5.14 - Correction of Leave Time

If the traveler does not fully utilize the leave that he initially requested prior to travel upon his/her return to Guam his/her immediate supervisor shall request by memorandum to the Chief Payroll Supervisor for conversion of unused leave time to work time. Leave status shall end of the date of his/her arrival in Guam as shown by the airline ticket. A copy of the ticket must accompany the requests for reference.

## 3.5.15 - Travel Authorization Request for Dependents

Dependents authorized to travel at Government expense should accompany the traveler. However, when this is inconvenient, exceptions may be made. The per diem rate for dependents (Section 3.5.04.03c) shall be made regardless of travel time.

## 3.5.16 - Extension of Travel Time

All extension of official travel for the Government requires prior approval by the department head or his/her designed representative. If the department head feels an extension is necessary to carry out the traveler's mission, he/she shall submit a memorandum to the Governor justifying the extension and requesting an amendment to the traveler's travel authorization. If possible, the department head should provide documentation in the form of a cablegram, telegram, or letter indicating authorization prior to extension of travel.

## 3.5.17 - Transportation of Personal and Household Effects

### .01 Personnel to Whom Authorized: Limitations

The Government shall pay for the transportation of personal and household effects to Guam, except that for resident citizens coming within the provisions of §4110.01, Government Code of Guam, such transportation shall only be paid to Guam. Only persons recruited on an off-island hire basis are subject to the following conditions:

a. The Government may authorize transportation of personal and household effects only upon recruitment, and completion of the employment contract; provided that the employee leaves Guam upon completion and that the personal and household effects are shipped not later than six months after the departure of the employee. In unusual circumstances, the Governor may authorize a further reasonable delay beyond such six-month period. Where shipment is delayed for the convenience of the employee, any storage will be at the risk and expense of the employee.

b. No transportation for personal and household effects will be paid upon or in connection with the extension or renewal of employment contracts.

c. The Governor may authorize return transportation of personal and household goods for termination of contracts upon mutual agreement provided that the Governor approves such termination. If the employee terminates before completing the first year of his/her contract agreement by resigning, vacating his/her position without authority, or being removed for cause, he/she shall, upon demand, repay the Government for transportation, subsistence, travel of dependents, and the cost of shipment of household goods and effects if applicable.

.02 **Weight Limitations**

The maximum weight of the personal and household effects for which the Government will pay transportation is:

a. In the case of employees with one (1) or more dependents, 2,500 pounds packed, and with no dependents, 1,250 pounds packed.

b. In the case of employees recruited when a greater weight limitation was in effect that specified in Section 3.5.17.02 (a), such greater weight limitation shall apply with respect to transportation from Guam.

.03 **Liabilities of Employees for Excess Weight and Excluded Items**

Under no circumstances will the Government pay transportation in excess of weight limitations stated for excluded items. The Government is not bound by estimates of weight made by packers or carriers to the employee or his/her representative. Experience has shown that experienced local packers and shippers frequently underestimate weight, primarily because they are unfamiliar with extra packing and crating required for overseas shipments. Employees are advised to conduct their transaction with packers and carriers accordingly.

.04 **Risk of Loss**

The Government does not provide insurance, is not an insurer, and assumes no liability for general overage with respect to personal and household effects shipped at Government expense. Employees are advised to provide their own insurance to cover losses, including general overage. No reimbursement is allowed, however, for such insurance.

## 3.5.18 - Medical Referral and Education Mileage Program[17]

The Medical Referral and Education Mileage Program (MREMP) was created within the Government of Guam to create a fund for the banking of travel mileage earned as

[17] PL32-19

a result of travel paid by the Government of Guam through the use of Government of Guam credit cards. (Subsection) §23111(b) of Chapter 23 of Title 5 of the Guam Code Annotated states that the Department of Administration administer the fund for the Executive Branch of the Government of Guam into which shall be deposited all travel benefits which accrue to the government of Guam: 1) employee travel before April 11, 2013; or, 2) consultant by virtue of receiving travel authorization payments thru the use of a travel credit cards.

.01 **Definitions**

For the purposes of this section, the following words and phrases are defined as:

a. Account means the Senator Edward J. Cruz Medical Referral and Education Mileage Program established under this section.

b. Accrued mileage means the miles accrued by the Government of Guam, specifically the Department of Administration, the Guam Legislature, the Unified Judiciary of Guam and other agencies, instrumentalities, autonomous agencies, and public corporations of the Government of Guam that use credit cards to purchase airline tickets.

c. Employee means all persons employed within the Government of Guam, whether classified, unclassified, full-time, part-time, temporary, or on a limited-term basis; all elected officials, judges, mayors, individual consultants, and members of boards and commissions.

.02 **Requirements**

All accrued mileage earned through the use of credit cards for travel by employees of the legislative, judicial and executive branches, including, but not limited to, all government agencies, instrumentalities, autonomous and semi-autonomous agencies, public corporations, the University of Guam, the Guam Community College, the Guam Visitors Bureau, the Department of Education, all elected officials, individual consultants of the government of Guam, and members of boards and commissions, as well as non-government persons traveling at government of Guam or federal government expense, shall be available to support off-island medical care, and off-island student travel involving academic, sports and cultural activities.

**Distribution Guideline is as follows[18]:**

| Agency | Percentage | Self-Explanatory |
|---|---|---|
| Department of Administration | 100% (50% each | 50% - eligible students to participate at off-island academic activities, |

[18] 5 GCA 23 §23111(d)

| | | |
|---|---|---|
| | education and medical) | including, but not limited to, Close-Up and the Junior Statesmen of America. 50% - off-island medical referrals pursuant to 3.5.18.03. |
| Department of Education, Guam Community College, & University of Guam | 100% | Eligible students to participate at off-island academic activities, including, but not limited to, Close-Up and the Junior Statesmen of America. |
| Guam Power Authority and Guam Waterworks Authority | 100% | Eligible students to participate at off-island sports competitions. |
| Antonio B Won Pat Guam International Airport Authority, Guam Visitors Bureau, & Jose D Leon Guerrero Port Authority of Guam | 100% | Eligible students to participate at off-island cultural activities, including, but not limited to, arts and humanities competitions and international cultural festivals and exchanges. |
| Guam Legislature and Unified Judiciary of Guam | 100% | Eligible students to participate at off-island academic activities, including, but not limited to, Mock Trial and National Forensic League competitions. |
| All agencies, instrumentalities, autonomous agencies and public corporations not mentioned previously. | 100% | Eligible students to participate at off-island academic, sports and cultural activities, as authorized by the Superintendent of Education. |

.03 **Persons Authorized: Eligibility**

Only persons meeting the following eligibility conditions [as stated in **§23111(e)** of Chapter 23 of Title 5 GCA] may benefit from this program:

a. General MREMP Eligibility conditions – Patients

The Department of Public Health and Social Services, through its Medically Indigent Program (MIP), assists in providing air transportation of qualified patients and their approved escorts to medical facilities off-island.

1. Patient qualifications:

a. patients with serious medical illness and financial need as determined by the Director of the Department of Public Health and Social Services (DPHSS) pursuant to the Administrative Adjudication Law;

b. patients under the Medically Indigent Program (MIP);

c. patients under other income-based health programs, such as Medicaid (MCS), as approved by the Director of DPHSS;

2. all medically necessary health care personnel (physicians, nurses, technicians) as recommended by the referring physician and approved by the Medical Director of Guam Memorial Hospital Authority (GMHA), or his/her designee;

3. Justification: The approved *Off-island Medical Referral Form* which justifies the need for medically necessary treatment not provided on Guam.

4. ***Travel mileage transfers are based on <u>actual</u> travel mileage expended***.

b. <u>Additional</u> Patient Eligibility shall be based upon:

1. **financial need** as identified under the requirements of the MIP, or under the requirements of other DPHSS income-based health programs, or by any other needs based requirements for patients with any medial illness as prescribed by the Director of DPHSS pursuant to the Administrative Adjudication Law process;

2. **lack of availability or required medical services on Guam**; and,

3. **Urgency and severity of illness, as documented by an attending physician**.

c. General MREMP Eligibility conditions - Students

The Superintendent of Education shall authorize eligible students to participate at off-island academic, sports and cultural activities. Authorization by a committee[19] established by the Superintendent of Education is required to participate at an off-island academic, sports or cultural activity is also eligible for participation to receive the mileage benefits.

1. Student pre-qualifications:

a. Must have an average greater than "C"; and,

b. Must be a GDOE student; and,

c. Must be under the age of 19 years; and,

d. Must demonstrate lack of financial resources

2. Additional requirements:

a. For academic (maximum 20 students) – DOA, GDOE, UOG, GCC, Legislature and Judiciary:

[19] PL#33-25 [5 GCA 23 §23111(e)(3)]

i. Must be a member of an academic-related team or club; or,
ii. Must be an invited winner of an academic-related contest; or,
iii. ~~Must be an academic achiever with a grade point average of 3.9 or greater~~.

b. For sports (maximum 20 students) – GPA and GWA:

i. Must be a member of a school-related sports team or club; or,
ii. Must be an invited winner of a school-related sports contests.

c. For cultural (maximum 20 students) – GIAA, GVB and PAG:

i. Must be a member of a school-related cultural team or club;
ii. ~~Must have no less than ninety-five percent (95%) GDOE students as participating members~~.

.04 **Authorized Use**

Fifty percent (50%) of the accrued mileage account, administered by the Department of Administration, shall be used to send patients off-island, through a certified medical referral for patients, to a destination determined by the patient's duly licensed physician with the concurrence of the Medically Indigent Program Coordinator of the DPHSS.

.05 **Other Travel Benefits**

All other travel benefits, including, but not limited to, volume purchase discounts and accrued number of ticket purchases for free flight benefits and promotional travel benefits shall be accrued and used for the purpose of this Program. The Director of Administration shall establish procedures for management of these benefits and for distribution as requested by the Medically Indigent Program Coordinator of the DPHSS, or his/her designee.

.06 **Credit Card Agreements; Accrued Mileage Program.**

The Guam Legislature, the Unified Judiciary of Guam and departments, agencies, instrumentalities, autonomous agencies and public corporations of the Government of Guam must enter into an agreement with a bank(s) on Guam for a credit card(s) to use as payment for travel for employees traveling on government and/or federally funded travel, and to accrue travel mileage through a participating airline(s), which shall be used in accordance with the provisions of this Act.

a. The Department of Administration shall be responsible for maintaining an accrued mileage account for travel under its purview. See also 3.5.18.07.

b. All other department, instrumentality, autonomous agency and public corporation of the Government of Guam must maintain their respective accrued mileage program as set forth in 3.5.18.02 of this policy for the

purposes of supporting off-island medical referrals and off-island student travel involving academic, sports and cultural activities.

.07 **Accrued Mileage Distribution Process - Off-island Medical Referrals.**

Subsection 23117 of Chapter 23 of Title 5 of the Guam Code Annotated, which was specific to the direct deposit of mileage to *Ayuda Foundation* for travel on or before April 11, 2013, was repealed by Public Laws #24-276 (which repealed Executive Order 95-23, known as the *Medivac Charity Account*) and #32-019 (which expanded the mileage use to Off-island Student Travel). Travel after April 11, 2013 made direct deposit to the *Ayuda Foundation* voluntary. Public Laws #32-019 and #33-25 delineates the distribution percentage and recipient of accrued mileage across several departments, governmental instrumentality, autonomous agencies and public corporations.

a. Quarterly Reconciliation.

1. PHSS must submit the following documents to the DOA-Division of Accounts, attention Travel Section;
   a. **Certified copy of reconciled ledger**; and,
   b. **DOA Travel Itinerary Summary (Form ACC-TRC001)** for each patient/case and list of escort(s), if any; and,
   c. **E-ticket for all travelers**, per patient/case per form..

b. Transfer to organization's mileage account

1. Travel Section – the section must:
   a. Receive, log-in and verify the reconciled Quarterly *Mileage Client Travel Ledger* from DPHSS for completeness and accountability; then,
   b. Notify the Treasurer of Guam of the amount of Government of Guam Mileage to transfer to the receiving charitable organization (i.e. The Ayuda Foundation) identified by the Director of DPHSS.
2. Treasurer of Guam – upon receipt of notification from the Travel Section of the Division of Accounts, the Treasurer will:
   a. Log-on to Government of Guam's mileage account, and
   b. Donate the verified amount of mileage to the receiving charitable organization (i.e. The Ayuda Foundation) identified by the Director of DPHSS.
   c. Initial Transfer – the Director of Administration will authorize the one-time initial transfer of 200,000 United® MileagePlus® miles to The Ayuda Foundation or the receiving charitable organization identified by the Director of DPHSS. Thereafter, the mileage for

transfer must be compliance with the eligibility requirements and certification process as mandated by **5 GCA 23 §23111**.

## 3.5.19 - Travel Card Process

.01 All travel agencies involved with Government of Guam travel will have the authorization to use the credit card assigned to the respective department, agency, instrumentality, autonomous agency and public corporation of the Government of Guam.

a. Travel agencies working with the Government of Guam should have or be provided with detailed information governing the use of the credit card for travel.

b. Executive Branch – departments, agencies, instrumentalities and the like falling under the Executive Branch must work with the Treasurer of Guam.

.02 Detailed Procedure for processing the travel authorizations:

a. Upon approval and receipt of a Travel Itinerary Request by the BBMR and/or Governor's Office, the Travel Agency must provide an updated Travel Itinerary in the form of both and unrestricted and restricted airfare costs.

b. ***Due to the sensitivity of securing the airfare at the lowest cost to the Government of Guam, time is critical and should be greatly monitored by all involved parties.***

c. Once the Travel Request and Authorization is reviewed and finalized by the Division of Accounts-Travel Section Supervisor, the Travel Agency will proceed to secure the reservation of the approved airfare based on the final approved airfare costs.

d. Upon approval and payment of the credit card transaction, the Travel Agency will immediately notify the requesting agency of the final approved authorization by the Division of Accounts – Travel Section.

e. After the final Travel Itinerary and Ticket (or Boarding Pass) has been issued to the requesting agency traveler, the Travel Agency must submit the related invoice to the Division of Accounts – Travel Branch Supervisor for reconciliation and file.

## 3.5.20 - Travel Clearance Requirements

Per 5 GCA §23104, the traveler has **no later than ten (10) working days <u>after</u> return to Guam** to submit the following items to be removed from obligations to the government (Accounts Receivable) related to their travel.

.01 **Documents required to clear travel obligation(s)**.

The following documents (or copies) are required to be submitted by the traveler no later than ten (10) working days after return to Guam.

a. **Standard Travel-related documents**: Boarding Passes; Certificate of Participation or Completion; Registration Receipt (if applicable); or other proof of attendance.

b. **IF additional per diem and/or disbursement was approved**: Hotel receipts; Meal receipts; Ground Transportation receipts; and/or other travel related receipts which must substantiate expenses which were paid with per diem <u>PLUS</u> those receipts should justify expenditures that exceeded the amounts provided to the traveler.

c. Other: other documents may be required or may (rarely) be considered strictly on a case-by-case basis and is not guaranteed to be approved.

## 3.5.21 - Penalties for Non-compliance

DOA emphasizes the importance of complying with the preceding travel policy. Particular attention should be made related to Sections 3.5.4.03(e) and 3.5.20 to prevent unnecessary and avoidable travel restrictions and/or suspension.

.01 **Failure to Comply**.

a. **Incomplete Pre-Travel Requirements**: Failure to submit required documents prior to travel departure may and will result in delay and/or denial of the preparation and/or release of advance per diem allowance.

b. **Non-submission of Post-Travel Requirements**: Failure to submit required documents within ten (10) days after return to Guam may and will result with the initiation of one or both of the following actions:

1. Suspension of Travel privileges; **and/or**,
2. Collection of Travel receivables via EFT from traveler’s account as allowed by 5 GCA §23108.

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# GLOSSARY

*Acronyms & Terminology*

# ACCOUNTING ACRONYMS

- **AGA (Association of Government Accountants**): Educational organization focused on the enhancement of public financial management in the United States. AGA serves financial managers from local, state and federal governments.

- **AICPA (American Institute of Certified Public Accountants):** Professional organization focused on providing educational and lobbying services on behalf of its members. AICPA is responsible for promulgating auditing standards applicable to private companies, governments and not-for-profit organizations.

- **APIPA (Association of Pacific Islands Public Auditors**): Professional organization which supports the goal of promoting efficiency and accountability in the use of public resources of emerging nations of the Pacific; and to Promote public awareness for the purposes of conducting audits of public resources.

- **CAFR (Comprehensive Annual Financial Report):** The government's complete accounting of "Net Worth". Established as local government's complete accounting record starting in 1946 through the efforts of the Government Finance Officers Association (GFOA) http://gfoa.org and became mandatory, by Federal requirement, on all local governments in 1978 to complete.

- **CPA** (Certified Public Accountant): statutory title of accountants who have passed the Uniform Certified Public Accountant Examination and have met the educational and on-the-job experiences also required.

- **FASAB** (Federal Accounting Standards Advisory Board): Nine-member standards-setting body that recommends federal governmental accounting and financial standards to the U.S. Comptroller General, Secretary of the Treasury, and Director of the Office of Management and Budget.

- **FASAC** (Financial Accounting Standards Advisory Council): The council that advises the FASB on policy matters, agenda items, project priorities, technical issues, and task forces.

- **FASB** (Financial Accounting Standards Board): An independent, non-governmental, privately funded entity that is responsible to the public at large and the public accounting profession for developing concepts, standards, and guidance on financial accounting and reporting for commercial entities as well as nongovernmental, not-for-profit organizations.

- **GAO** (Government Accountability Office): An agency of the legislative branch of the federal government responsible for prescribing accounting principles for federal agencies; the auditing arm of Congress.

- **GASAC** (Governmental Accounting Standards Advisory Council): The council that advises the GASB on policy matters, agenda items, project priorities, technical issues, and task forces.

- **CGFM (Certified Government Financial Manger):** Created in 1994 and issued by the AGA, the CGFM is a professional post-nominal certification which provides professional standard of financial expertise and ethics in government and a standard by which government financial managers are measured.

# ACCOUNTING ACRONYMS

- **GASB** (Governmental Accounting Standards Board): The independent agency established under the Financial Accounting Foundation as the official body designed to set accounting and financial reporting standards for state and local governments. **GFOA** (Government Finance Officers Association): Professional association of government finance managers to help establish uniformity in state and local government accounting practices.

- **GSCPA** (Guam Society of Certified Public Accountants): Professional organization for CPAs whose purpose is to promote the study of accountancy and applicable laws, provide continuing professional education, maintain high ethical and work standards, and provide information about.

- **IGFOA** (Government Finance Officers Association): Professional association of government finance managers from insular islands which helps establish uniformity amongst the islands' government accounting practices.

- **NCMA** (National Committee on Municipal Accounting):

- **OMB** (Office of Management and Budget): Executive branch office of the federal government responsible for establishing policies and procedures for approving and publishing financial accounting principles and standards to be followed by executive branch agencies. Also has authority to control the size and nature of appropriations requested of each Congress.

- **SEC** (Securities and Exchange Commission): An independent, quasi-judicial federal agency formed in 1934 to protect investors in publicly traded securities by ensuring that there is full and fair disclosure of all material facts concerning securities offered for sale across state lines.

# GLOSSARY OF ACCOUNTING TERMS

- **Accountability**: The requirement for government for answer to its citizenry – to justify the raising of public resources and expenditure of those resources; justifying what one does.

- **Accrual Basis**: The basis of accounting under which revenues are recorded when earned and expenditures (expenses) are recorded as soon as they result in a liability for benefits received.

- **Activity**: A specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible. For example, police is an activity within the public safety function.

- **Activity Classification**: Expenditure classification according to the specific type of work performed by organizational units.

- **Allotment**: A part of an appropriation that may be encumbered or spent during a given period.

- **Appropriated Budget**: The expenditure authority created by the appropriation bills or ordinances, which are signed in law, and the related estimated revenues. The appropriated budget includes all reserves, transfers, allocations, supplemental appropriations and other legally authorized legislation and executive changes.

- **Appropriation**: A legal authorization granted by a legislative authority to make expenditures and incur obligations for specific purposes. An appropriation is usually limited in amount and time it may be expended.

- **Budgetary Accounts**: Accounts used to enter the formally adopted annual operating budget into the general ledger as part of the management control technique of formal budgetary integration.

- **Budgetary Execution**: Sub-allocation, contingency reserves, rescissions, deferrals, transfers, encumbrance controls and allotments established by the executive branch, without formal legislative enactment, for the purpose of maintaining expenditures within the appropriated limit.

- **Budget – GAAP Basis Differences**: Differences arising from the uses of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting operations in conformity with GAAP. For example, a cash-basis budget would produce a budget-GAAP basis difference.

- **Budget – GAAP Perspective Differences**: Differences that result when the structure of financial information for budgetary purposes is not compatible with the fund structure prescribed by GAAP.

- **Budget – GAAP Timing Differences**: Variations such as continuing appropriations, project appropriations, automatic re-appropriations that make it difficult to perform annual budget vs. actual comparisons.

- **Cash Basis**: The basis of accounting under which revenues are recorded when received in cash and expenditures (expenses) are recorded when cash is disbursed.

- **Capital Budget**: A plan for capital expenditures to be incurred over a fixed period of years to meet capital needs. It sets forth each project in which the government is to have part and specifies the resources estimated to be available to finance the projected expenditures.

- **Deficit**: The amount by which a sum of money falls short of the required amount; usually one of the following

- The excess of the liabilities of a fund over its assets
- The excess of expenditures over revenues during an accounting period.

❖ **Direct Payment**: A payment made without a previous encumbrance.

❖ **Encumbrance**: A firm procurement directive, order, requisition or other form of request, which authorizes the creation of an obligation or commitment without further recourse to the fund administrator for certifying availability of funds.

❖ **Function**: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. For example, a public safety is a function.

❖ **Fund Balance – Reserved for Encumbrances**: An account used to segregate a portion of fund balance to liquidate outstanding purchase orders and other commitments.

❖ **Indeterminate Appropriation:** An appropriation that is not limited either to any definite period of time or to any definite amount.

❖ **Lapse**: The automatic termination of an appropriation. Except for indeterminate appropriation or continuing appropriations, an appropriation is made for a certain period of time.

❖ **Level of Budgetary Control**: One of three possible levels of budgetary controls to which organizations, programs, activities and functions may be subject. These levels of budgetary control are:

- Appropriated budget
- Legally authorized non-appropriated budget review and approval process
- Non-budgeted financial activities, which are not subject to the appropriated budget process or to any legally authorized non-appropriated budget process.

❖ **Liquidate**: To settle or discharge a debt, claim or obligation.

❖ **Modified Accrual Basis**: .The basis of accounting required for use by governmental funds under which revenues are recognized in the period in which they become available and measurable (capable of being expressed in monetary terms); and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

❖ **Non-appropriated Budget**: A financial plan for an organization, program, activity, or function approved in a manner not subject to appropriation and., therefore, outside the boundaries of the appropriated budget.

❖ **Organization – Unit Classification**: Expenditure classification according to responsibility centers within a government's organization structure. Classification of expenditures by organizational unit is essential to fulfilling stewardship responsibility for government resources.

❖ **Other Financing Sources**: Governmental fund general long-term debt proceeds, proceeds from the sale of general fixed assets, and operating transfers-in. Such amounts are classified separately from revenues on the governmental operating statement.

# GLOSSARY OF ACCOUNTING TERMS

- **Other Financing Uses**: Governmental fund operating transfers-out. Such amounts are classified separately from expenditures on the governmental operating statement.

- **Performance Budget**: A budget that bases expenditures primarily upon measurable performance of activities and work programs. A performance budget may also incorporate other bases of expenditure classification, such as character and object class, but these are secondary to activity performance.

- **Program Budget**: A budget wherein expenditures are based programs of work and secondarily on character and object class.

- **Ratify**: To approve and sanction, or make valid, an unauthorized transaction.

- **Release of Claim**: A final claim against an encumbrance that is submitted with an invoice.

- **Traditional Budget**: A term sometimes applied to the budget of a government wherein expenditures are based entirely or primarily on objects of expenditures.

- **Unencumbered Appropriation**: That portion of an appropriation not yet expended or encumbered.

- **Work Request**: A grant agreement between agencies within the Executive Branch (line agencies) for specific work or services.

# NOTES

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Thank You , Thank You

Thank You ...Hey did i say

Thank You?

Salamat Po

Kalangan

Sulang

Arigato

Kili so

Xie xie

Kulo

Kommoi

Si yu'os ma'ase'