



**Department of Administration**  
 (DIPATTAMENTON ATEMENSTRASION)  
**DIRECTOR'S OFFICE**  
 (UFISINAN DIREKTOT)

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 Director  
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 Deputy Director

**August 9, 2016**

**DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 16-044**

**TO:** All Line Departments/Agencies and Autonomous Agencies  
**FROM:** Director of Administration  
**SUBJECT:** Fiscal Year 2016 Closing and Fiscal Year 2017 Opening –  
 Schedule and Significant Dates

**Hafa Adai!** Fiscal Year 2016 will officially close at the end of the business day, **Friday, September 30, 2016**. Agencies are reminded that this is the last day the Division of Accounts will accept **and/or** register Purchase Orders, Contracts, Medical Referrals, authorizations for services and those Work Requests. On this day, the Division of Accounts will close for business at **7:00 p.m.** This **late** closing time should permit all Contracts and Purchase Orders to be received by Accounting.

We would like to remind agencies that the **5GCA §22602** makes those Contracts which are not registered at the Department of Administration by **Friday, September 30, 2016**, null and void. Contracts received **after** September 30, 2016 will be encumbered **ONLY IN FISCAL YEAR 2017** for charges against **2017 APPROPRIATIONS**, as provided in **5GCA §22203**.

It is the intention of the Division of Accounts to perform a **soft closing of all accounting files for Fiscal Year 2016 on Friday, November 4, 2016**.

**The opening of Fiscal Year 2017 files will be on Saturday, October 1, 2016.**

**Significant Timetables:**

A schedule of important dates appear in the table presented on pages 3-5 of this Circular. Unless otherwise noted, the activities should be completed by 5:00 p.m.

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Questions concerning this Circular may be addressed to the Financial Manager, Deputy Financial Manager, General Accounting Supervisors, Chief Payroll Officer, Payroll Supervisor, or the Treasurer of Guam regarding their respective areas. Additionally, telephone numbers are provided for the staff responsible for the tasks listed on the attached schedule of significant dates.

Your assistance in complying with this Circular is greatly appreciated.

***Si Yu'os Ma'ase!***

CHRISTINE W. BALETO

Attachments

## SIGNIFICANT DATES FOR ENCUMBRANCES

DUE DATES	ACTIVITY	REQUIRED DOCUMENTS	DELIVER TO
Friday September 23, 2016	<b>REQUISITIONS:</b> Please note that all requisitions must be approved by the Director of DOA prior to acceptance. This deadline applies to accounts that expire.	<b>ONLY FOR: MAYOR'S COUNCIL OF GUAM DEPT. OF REVENUE AND TAXATION DEPT. OF PUBLIC WORKS</b>	Revenue Branch – 475-1108/1284
Friday September 30, 2016	Work Requests	1. Completed Work Request Form 2. Signed Memorandum of Understanding (with Governor's and AG's approval),	Federal Grants Branch – 475-1177/1133
Friday September 30, 2016	Purchase Orders	<b>ONLY FOR: MAYOR'S COUNCIL OF GUAM DEPT. OF REVENUE AND TAXATION DEPT. OF PUBLIC WORK</b>  1. Purchase Orders signed by valid Procurement Officer 2. Accounting Copy	Appropriation Branch – 475-1240/1151
Friday October 28, 2016	Purchase Orders	<b><u>ALL OTHER DEPARTMENTS/AGENCIES</u></b>  Completed Form ACC-LIQ001 – Liquidate De-obligate) Full or Partial Encumbrance of Purchase Orders.	FMS System-Wide Controls and Support Section – 475-1115
Friday September 30, 2016	Contracts	Three (3) originals approved and signed by the Governor and Attorney General.	Revenue Branch – 475-1284/1108
Friday September 30, 2016	Travel Clearances (Notification to Department/Agency Head)	A letter and list of outstanding, uncleared travel will be sent to the department/agency directors notifying them of employees from their department/agency who have not complied with DOA's travel clearance requirement.	General Ledger Branch – 475-1140 or 477-0078
Friday October 28, 2016	Travel Clearances – Deadline	All travel documents for FY'2016 and prior fiscal years must be completed and turned in to the Division of Accounts. All government travelers must clear any outstanding travel.  Completed Travel Voucher, Boarding Passes, and receipts (for miscellaneous advance of explaining expenses). Ensure government employees clear any outstanding government travel.	General Ledger Branch – 475-1140 or 477-0078

## SIGNIFICANT DATES FOR NON-LABOR COSTS REQUIRING DISBURSEMENTS

Monday, September 19, 2016	Petty Cash Funds – Reminder Notice - Closure of FY'2016	Treasury Office will send out notices to department/agency Petty Cash Custodians to remind them that they are required to clear and turn in their final Petty Cash Fund.	Treasurer of Guam – 475-1205/1286
Friday, September 30, 2016	Petty Cash - Closure of FY'2016 Petty Cash to be turned in to the Treasurer of Guam.	Unused cash, Requests, Request for Direct Payment accompanied by supporting receipts. Any items purchased over \$100.00 must be approved by the DOA Director.	Treasurer of Guam – 475-1205/1286
Monday October 10, 2016	Petty Cash Custodians to pick up petty cash at Treasurer of Guam	New acknowledgement forms to be signed by Petty Cash Custodian and Treasurer of Guam.	Treasurer of Guam – 475-1205/1122
Friday October 14, 2016	Mileage, Direct Payments and all other reimbursement claims through September 30, 2016.	Request for Direct Payment accompanied by supporting mileage reimbursements and other supporting documentation, etc.	Appropriation Branch – 475-1240/1151 or 475-1202
Monday October 31, 2016	Clear Overdrawn Appropriation Accounts	Turn in required documents (i.e. journal voucher, approved BBMR budget appropriation/allotment modification form and other supporting supporting).	Line Department/Agency – Administrative Services Officer (ASO)
Monday October 31, 2016	Invoices and Receiving Reports	<ol style="list-style-type: none"> <li>1. Originals only</li> <li>2. Delivered (mailed) by Vendor</li> <li>3. Encumbrance Number referenced</li> </ol>	Appropriation Branch – 475-1240/1151 or 475-1202
Monday October 31, 2016	Fixed Assets Reporting	<p>Completed Form ACC-PMA001 – List of Off-Site Equipment assigned to government employees working at other worksite location.</p> <p>All fixed assets acquired by donations. All fixed assets (disposed of and nature of disposal). Fixed Asset Transfers.</p> <p><b>Updated and completed list of donated, disposed, surveyed or transferred government-owned fixed assets or property.</b></p> <p><b>Provide names of current point of contact Custodian and alternates for equipment/ property management and fixed assets with contact numbers.</b></p>	Fixed Assets Section – 638-3824 or 475-1125

## SIGNIFICANT DATES FOR LABOR COSTS REQUIRING DISBURSEMENTS

Friday September 30, 2016	All work hours performed by employees through September 30, 2016.	Timesheets for employees claiming overtime or compensatory time.	Payroll Section – 475-1149/1195
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**SIGNIFICANT DATES FOR CASH RECEIPTS AND ACCOUNTING FOR FIELD RECEIPTS**

Monday October 3, 2016	Cash collections through September 30, 2016.	Cash and Equivalents, Prepared Treasurer's Depositor's Reports.	Treasurer of Guam – 475- 1105/1161
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**NON-CASH TRANSACTIONS**

Monday October 31, 2016	Journal Vouchers	1. JV form completed, balanced, approved by Project Manager, Division Head or Director. 2. Detailed explanation to support adjustment	ALL Accounting Branches
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**ACCOUNTING MAINTENANCE**

Monday October 3, 2016	Continuing Local Appropriation Accounts	Public Laws (and Sections); Required for BBMR Exempts (per PL# 33-66, Chapter XII, Section 25) submit Allotment Schedules (Unified Judiciary, Guam Legislature, Public Defender's Office, Office of the Public Auditor, Office of the Attorney General, Mayor's Council of Guam, Guam Memorial Hospital Authority, Guam Visitor's Bureau, University of Guam, Guam Community College and Department of Public Works (Fund 224 ONLY).	FMS Systems-Wide Support and Controls Section – 475-1115/1117
Monday October 3, 2016	Extensions for Federal Accounts	Written approval from Grantor Agency (approval should be specific for extension period for obligation and/or expenditures).	Federal Grants Branch – 475-1133/1177

**FISCAL YEAR 2017 OPENING - PLANNING SCHEDULES AND DATES**

Friday September 30, 2016	Appropriation Account Structure for Fiscal Year 2017 to be initiated by agencies and turned in to the Division of Accounts Office with account blank.	1. Establishment of Account Form completed - Public Law and Section to be referenced (BBMR Exempts: include completed Allotment Schedule); - Grant Award, including terms and conditions as appropriated. 2. Effective October 1, 2016 all appropriation accounts will be standardized following the Division of Accounts format.	FMS Systems-Wide Support and Controls Section – 475-1115/1117
Saturday October 1, 2016	Fiscal Year 2017 Budget and Accounting files open.		
Thursday December 15, 2016	Clear Overdrawn FY'2016 Appropriation Accounts	Turn in required documents (i.e. journal voucher, approved BBMR budget appropriation/allotment modification form and other supporting supporting).	Line Department/Agency – Administrative Services Officer (ASO)
Tuesday December 20, 2016	Perform Modifications	Bureau of Budget and Management Research	BBMR

**ALL FORMS RELATIVE TO THE ABOVE REQUIREMENTS CAN BE OBTAINED AT THE DOA ACCOUNTING WEBSITE: <http://da.doa.guam.gov> - CLICK ON FORMS AND REPORTS, OR CONTACT THE TELEPHONE NUMBERS LISTED ABOVE FOR THE RESPECTIVE REQUIREMENT.**