



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



LOURDES A. LEON GUERRERO
Governor (Maga'håga)

JOSHUA F. TENORIO
Lt. Governor (Sigundo Maga'åhi)

December 28, 2020

DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2021-007

To: All Line Agencies and Department Heads
Component Unit Directors

From: Director of Administration

Subject: Coronavirus Response and Relief Supplemental Appropriation
Act of 2021


Hafa Adai yan Saluda!

The U.S. Congress has passed the above legislation. President Trump has signed the Bill into law.

A summary of the provisions may be found on the Government Finance Officer's Association website at www.gfoa.org/file-december-covid-relief-analysis. Among other funding extensions and new incentives, the deadline for use of the CRF funding received by the Governor of Guam has been extended to December 31, 2021. There have been no changes to the definitions for the use of such funds and they may not be used for revenue replacement.

Since the date has been extended and no additional funding granted, in some cases beyond the expiration date of other federal funding available, you are encouraged to use all sources of federal funding, as we will want to maximize the availability of remaining CRF funding. Line Agencies should contact BBMR with updated figures for your departments.

As a result of this extension, the accounting treatment for this and other COVID funding received in advance of expenditure will change for the purposes of the Basic Financial Statements for the year ended September 30, 2020. After discussion with Deloitte, DOA will issue guidance on this and other such financial disclosures based on information received from the National Association of State Auditors, Comptroller and Treasurers.


EDWARD M. BIRN