



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'hóga)

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

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DEPARTMENT OF ADMINISTRATION ORGANIZATIONAL CIRCULAR NO.: 2021-010

To: All Line Agency and Department Heads
From: Director of Administration
Subject: **Submission of Invoices**

Buenas yan Hafa Adai!

It is necessary to clarify the process for submission of invoices to the Department of Administration. The processes set forth below should replace any previously indicated document flow or internal practice.

1. Paperless invoices are preferred to hard copy.
2. Invoices should be sent to DOA/Accounting. This is stated on the face of Purchase Orders. Failing that invoices should be sent to DOA/Accounting, Appropriations Section no later than ten (10) days after receipt of invoice.
3. It is understood that certification of every invoice may not be possible within this timeframe. DOA/Accounting has therefore issued a separate form for agencies/departments to certify such invoices when appropriation, allotment or other issues preventing such certification have been resolved. [Attachment A]
4. In normal circumstances, **payment** of invoices not supported by appropriate encumbrance or certification cannot be made. If there are exceptional circumstances, for example a **time sensitive payment**; payment overdue through no fault of the agency/department or funding awaiting budget modification, application should be made on the form [Attachment A]. It is emphasized that payment of a liability and recognition of a liability are different. They should not be treated as the same.
5. DOA will not pay invoices which cannot be supported by documentation or certification; thus complying with **5GCA §7102**.

6. It is expected that these revisions will enable vendors to be paid on a more timely basis. Regular payments to vendors are key to securing competitive quotations for procurement bids.

Please submit your invoice(s) to doa.invoice@doa.guam.gov in compliance with Item 1 stated herein.

Si Yu'os Ma'ase,



EDWARD M. BIRN

Attachment .

AGENCY/DEPARTMENT LETTERHEAD

MEMORANDUM

To: Director, Department of Administration

From: _____

Subject: **Certification of Invoices**

This is to certify that the enclosed invoices are true and correct and that sufficient obligation exists. The undersigned also acknowledges that the goods/services specified have been received and/or rendered and payment have not been made.

The following invoices listed below are submitted to Department of Administration for the following reason(s):

- Appropriation account's period of availability has expired
- Exceeded PO or Contract Amount
- Incomplete Procurement: No purchase order or contract established
- Other: Specify _____

Invoices herewith are reported to the Department of Administration for their full awareness of the outstanding liabilities of the Government of Guam. The department further acknowledges that these invoices will be under the review of the Director of Administration, and authorization of payment will be ratified if deemed appropriate.

List of Invoices:

[Name & Title]

[Signature & Date]