



**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



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

**Anthony C. Blaz**  
 Director  
**Vacant**  
 Deputy Director

**August 4, 2015**

**DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 2015-011**

**TO:** All Line Departments and Agencies  
**FROM:** Director of Administration  
**SUBJECT:** Fiscal Year 2015 Closing and Fiscal Year 2016 Opening –  
 Schedule and Significant Dates

**Hafa Adail** Fiscal Year 2015 will officially close at the end of the business day, **Wednesday, September 30, 2015**. Agencies are reminded that this is the last day that the Division of Accounts will accept **and/or** register Purchase Orders, Contracts, Medical Referrals, authorizations for services and 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 **Wednesday, September 30, 2015**, null and void. Contracts received **after** September 30, 2015 will be encumbered **ONLY IN FISCAL YEAR 2016** for charges against **2016 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 2015 on Friday, November 6, 2015**.

**The opening of Fiscal Year 2016 files will be on Thursday, October 1, 2015.**

**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, Acting Controller, General Accounting Supervisors, Chief Payroll Officer, Payroll Supervisor, or the Treasurer of Guam regarding their respective areas.

Your assistance in complying with this Circular is greatly appreciated.

***Si Yu'os Ma'asel***



ANTHONY C. BLAZ

Attachments

**SIGNIFICANT DATES FOR ENCUMBRANCES**

<b>DUE DATES</b>	<b>ACTIVITY</b>	<b>REQUIRED DOCUMENTS</b>	<b>DELIVER TO</b>
Wednesday September 30, 2015	<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><u>FOR MAYOR'S COUNCIL AND DEPT. OF PUBLIC WORKS ONLY</u></b>	Revenue Branch – 475-1108/1284
Wednesday September 30, 2015	<b>Work Requests</b>	1. Completed Work Request Form 2. Signed Memorandum of Understanding (with Governor's and AG's approval),	Federal Grants Branch – 475-1144/1177
Wednesday September 30, 2015	<b>Purchase Orders</b>	<b><u>FOR MAYOR'S COUNCIL AND DEPT. OF PUBLIC WORKS ONLY</u></b>  1. Purchase Orders signed by valid Procurement Officer 2. Accounting Copy	Appropriation Branch – 475-1240/1151
Wednesday October 30, 2015	<b>Purchase Orders</b>	<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 Support and Controls Section – 475-1115
Wednesday September 30, 2015	<b>Contracts</b>	Three (3) originals signed by the Acting Controller and with Governor's and AG's approval.	Revenue Branch – 475-1108/1284
Friday October 30, 2015	<b>Travel Clearances</b>	All travel documents for FY'2015 must be completed and turned in to the Division of Accounts. All government travelers must clear any outstanding travel documents.	General Ledger Branch – 475-1140/477-0078

**SIGNIFICANT DATES FOR NON-LABOR COSTS REQUIRING DISBURSEMENTS**

Thursday October 1, 2015	Closure of FY'2015 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 \$50.00 must be approved by the DOA Director.	Treasurer of Guam – 475-1205/1122
Friday October 9, 2015	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 9, 2015	Mileage, Direct Payments and all other reimbursement claims through September 30, 2015.	Request for Direct Payment accompanied by supporting mileage reimbursements and other supporting documentation, etc.	Appropriation Branch – 475-1240/1151
Friday October 9, 2015	Invoices and Receiving Reports	1. Originals only 2. Delivered (mailed) by Vendor 3. Encumbrance Number referenced	Appropriation Branch – 475-1240/1151
Friday October 30, 2015	Fixed Assets Tracking	Completed Form ACC-PMA001 – List of Off-Site Equipment assigned to government employees working at other worksite locations.  Updated and completed list of all fixed assets acquired by donations, disposed, surveyed or transferred government-owned fixed assets or property.	Fixed Assets Section – 638-3824
<b>SIGNIFICANT DATES FOR LABOR COSTS REQUIRING DISBURSEMENTS</b>			
Wednesday September 30, 2015	All work hours performed by employees through September 30, 2015.	Timesheets for employees claiming overtime or compensatory time.	Payroll Section 475-1292/1198
Thursday October 1, 2015	Submission of Retirees retired through September 30, 2015.		Payroll Section 475-1292/1198
<b>SIGNIFICANT DATES FOR CASH RECEIPTS AND ACCOUNTING FOR FIELD RECEIPTS</b>			
Friday October 2, 2015	Cash collections through September 30, 2015.	Cash and Equivalents, Prepared Treasurer's Depositor's Reports.	Treasurer of Guam – 475-1161/1105
<b>NON-CASH TRANSACTIONS</b>			
Friday October 9, 2015	Journal Vouchers – General Ledger	1. JV form completed, balanced, approved by Project Manager (for Federal Programs), Division Head or Director. 2. Detailed explanation to support adjustment.	General Ledger Branch – 475-1144/477-1007
Friday October 9, 2015	Journal Vouchers – Revenues	1. JV form completed, balanced, approved by Project Manager (for Federal Programs), Division Head or Director. 2. Detailed explanation to support adjustment.	Revenue Branch – 475-1108/1284
Friday October 9, 2015	Journal Vouchers – Expenditures	1. JV form completed, balanced, approved by Project Manager (for Federal Programs), Division Head or Director. 2. Detailed explanation to support adjustment.	Appropriation Branch – 475-1144/475-1283

**ACCOUNTING MAINTENANCE**

Friday October 2, 2015	Continuing Local Appropriation Accounts	Public Laws (and Sections)	FMS Systems- Wide Support and Controls Section – 475-1115
Friday September 30, 2015	Extensions for Federal Accounts	Written approval from Grantor Agency (approval should be specific for extension period for obligation and/or expenditures).	Federal Grants Branch – 475-1144/1177
<b>FISCAL YEAR 2016 OPENING, PLANNING DATES AND SCHEDULES</b>			
Thursday October 1, 2015	Appropriation Account Structure for Fiscal Year 2016 to be initiated by agencies and turned in to the Division of Accounts Office with account blank.	<ol style="list-style-type: none"> <li>1. Establishment of Account Form completed                             <ul style="list-style-type: none"> <li>- Public Law and Section to be referenced</li> <li>- Grant Award, including terms and conditions as appropriated.</li> </ul> </li> <li>2. Effective October 1, 2015 all appropriation accounts will be standardized following the Division of Accounts format.</li> </ol>	FMS Systems- Wide Support and Controls Section - 475-1115
Thursday October 1, 2015	Fiscal Year 2016 Budget and Accounting files open.		

**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.**