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May 14, 2019

DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 2019-017

TO: All Line Departments/Agencies and Autonomous Agencies
FROM: Director, Department of Administration
SUBJECT: Fiscal Year 2019 Quarter Closing (Period Ending March 2019)
Schedule and Significant Dates

Buenas yan Hafa Adai! The Department of Administration Division of Accounts has implemented a Quarterly Closing Schedule of Activities to facilitate the timely recording of financial transactions, improve the accuracy of Quarterly Financial Reporting, and reduce the number of documents submitted for Fiscal Year-end Close Out.

It is the intention of the Division of Accounts to perform the **FY2019 2nd quarter closing of the accounting files on Friday, May 31, 2019.**

Significant Timetables:

A schedule of important dates appear in the table presented on pages 2 of this Circular. Unless otherwise noted, the activities should be completed by 5:00 p.m.

Questions concerning this Circular may be addressed to the 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.

Sensemante,



EDWARD M. BIRN

Attachment:

QUARTERLY CLOSING SCHEDULE OF ACTIVITY

DUE DATE	ACTIVITY	REQUIRED DOCUMENTS	DELIVER TO
SIGNIFICANT DATES FOR ENCUMBRANCES			
Monday July 01, 2019	FY2018 Purchase Order Liquidation (Encumbrances expire 9 months after end of FY, excludes federal awards, capital projects)	Verify if pending invoices. Submit completed Liquidation of Encumbrance Form (ACC-LIQ001) for Full or Partial Encumbrance of Purchase Orders.	FMS System-Wide Controls and Support Section – 475-1115
Friday May 31, 2019	Liquidate FY2019 Completed requisitions with excess funding Cancelled/unnecessary requisitions	Submit completed Liquidation of Encumbrance Form (ACC-LIQ001) for Full or Partial Encumbrance of requisition	Email to GSA if authorized agency user is unable to liquidate on GSA System
Tuesday ON-GOING	Travel Clearances are due 10 days after return	All government travelers must clear any outstanding travel. Documents: Completed Travel Voucher, Travel Itinerary Summary, Boarding Passes, and receipts (for miscellaneous allowable costs) must be completed and turned in to the Division of Accounts.	Federal Branch – 475-1140 or 477-0078
SIGNIFICANT DATES FOR NON-LABOR COSTS REQUIRING DISBURSEMENTS			
Wednesday May 29, 2019	Mileage, Direct Payments and all other reimbursement claims through March 31, 2019.	Request for Direct Payment Form accompanied by supporting mileage reimbursements and other supporting documentation, etc.	Appropriation Branch – 475-1240/1151 or 475-1202
Wednesday May 29, 2019	Clear Overdrawn Appropriation Account balances as of March 31, 2019	Turn in required documents (i.e. journal voucher, approved BBMR budget appropriation/allotment modification form and other supporting supporting).	Line Dept./Agency – Administrative Services Officer (ASO)
Wednesday May 29, 2019	Invoices and Receiving Reports through March 31, 2019 All Purchase orders	1. Originals only 2. Delivered (mailed) by Vendor 3. Encumbrance Number referenced	Appropriation Branch – 475-1240/1151 or 475-1202
NON-CASH TRANSACTIONS			
Wednesday May 29, 2019	Journal Vouchers for: Expenditure Reclassification (Oct'18-Mar'19) <ul style="list-style-type: none"> • Between Federal and Local • All other funds/accounts 	1. JV form completed, balanced, approved by Project Manager, Division Head or Director. 2. Detailed explanation to support adjustment. 3. Indirect Costs – Federal Branch	ALL Accounting Branches
ACCOUNTING MAINTENANCE			
ON-GOING	Extensions for Federal Accounts	Establishment of Account Form with written approval from Grantor Agency (approval should be specific for extension period for obligation and/or expenditures).	Federal Grants Branch – 475-1133/1177

ALL FORMS RELATIVE TO THE ABOVE REQUIREMENTS CAN BE OBTAINED AT THE DOA ACCOUNTING WEBSITE: [HTTP://DA.DOA.GUAM.GOV/FORMS/](http://DA.DOA.GUAM.GOV/FORMS/) - CLICK ON FORMS, OR CONTACT THE TELEPHONE NUMBERS LISTED ABOVE FOR THE RESPECTIVE REQUIREMENT(S).