



LOURDES A. LEON GUERRERO, Governor (Maga'håga)  
 JOSHUA F. TENORIO, Lt. Governor (Sigundo Maga'låhi)



EDWARD M. BIRN  
 Director (Direktot)  
 EDITH C. PANGELINAN  
 Deputy Director (Sigundo Direktot)

DIRECTOR'S OFFICE (Ufisinan Direktot)

JUN 17 2019

June 17, 2019

**DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 2019-021**

**TO:** All Line Departments/Agencies and Autonomous Agencies

**FROM:** Director of Administration

**SUBJECT:** Fiscal Year 2019 Closing and Fiscal Year 2020 Opening –  
 Schedule and Significant Dates

**Hafa Adai!** Fiscal Year 2019 will officially close at the end of the business day, **Monday, September 30, 2019**. 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 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 **7:00 p.m., Monday, September 30, 2019**, null and void. Contracts received **after** September 30, 2019 will be encumbered **ONLY IN FISCAL YEAR 2020** for charges against **2020 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 2019 on Friday, November 1, 2019**.

**The opening of Fiscal Year 2020 files will be on Tuesday, October 1, 2019.**

**Significant Timetables:**

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

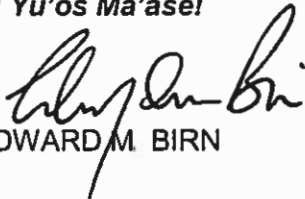
Fiscal Year 2019 Close Out		Page
a.	Encumbrances	3
b.	Non-Labor Costs Requiring Disbursements	4
c.	Labor Costs Requiring Disbursements	4
d.	Cash Receipts / Field Receipts	5
e.	Non-Cash Transactions	5

<b>Fiscal Year 2019 Close Out (cont'd)</b>		<b>Page</b>
f.	Accounting Maintenance	5
<b>Fiscal Year 2020 Opening</b>		<b>Page</b>
g.	Planning Schedules and Dates	5

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.

*Si Yu'os Ma'ase!*

  
EDWARD M. BIRN

Attachments

**SIGNIFICANT DATES FOR ENCUMBRANCES**

DUE DATES	ACTIVITY	REQUIRED DOCUMENTS	DELIVER TO
Friday September 20, 2019	<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
Monday September 30, 2019	Work Requests	1. Completed Work Request Form 2. Signed Memorandum of Understanding (with Governor's and AG's approval),	Federal Grants Branch – 475-1125/1177
Monday September 30, 2019	Purchase Orders	<p align="center"><b>ONLY FOR: MAYOR'S COUNCIL OF GUAM DEPT. OF REVENUE AND TAXATION DEPT. OF PUBLIC WORK COMMISSION ON DECOLONIZATION</b></p> 1. Purchase Orders signed by valid Procurement Officer 2. Accounting Copy	Appropriation Branch – 475-1130/1151/1202
Friday October 25, 2019	Purchase Orders	<p align="center"><b><u>ALL OTHER DEPARTMENTS/AGENCIES</u></b></p> Completed Form ACC-LIQ001 – Liquidate (De-obligate) Full or Partial Encumbrance of Purchase Orders.	FMS System-Wide Controls and Support Section – 475-1115/1247
Monday September 30, 2019	Contracts	Three (3) originals approved and signed by the Governor and Attorney General.	Revenue Branch – 475-1284/1108
Monday September 30, 2019	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.	Federal Branch – 475-1140/1133
Friday October 25, 2019	Travel Clearances – Deadline	All travel documents for FY'2019 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.	Federal Branch – 475-1140/1133

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

Monday, September 16, 2019	Petty Cash Funds – Reminder Notice - Closure of FY'2019.	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 – 475-1105/1286
Monday September 30, 2019	Petty Cash - Closure of FY'2019 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 – 475-1105/1286
Monday October 7, 2019	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 – 475-1105/1122
Wednesday November 13, 2019	Mileage, Direct Payments and all other reimbursement claims through September 27, 2019.	Request for Direct Payment accompanied by supporting mileage reimbursements and other supporting documentation, etc.	Appropriation Branch – 475-1130/1151 or 475-1202
Wednesday November 20, 2019	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)
Wednesday November 13, 2019	Invoices and Receiving Reports	1. Originals only 2. Delivered (mailed) by Vendor 3. Encumbrance Number referenced	Appropriation Branch – 475-1130/1151 or 475-1202
Monday October 28, 2019	Fixed Assets Reporting	Completed Form ACC-PMA001 – List of Off-Site Equipment assigned to government employees working at other worksite location.  All fixed assets acquired by donations. All fixed assets (disposed of and nature of disposal). Fixed Asset Transfers.  Updated and completed list of donated, disposed, surveyed or transferred government-owned fixed assets or property.  Provide names of current point of contact Custodian and alternates for equipment/ property management and fixed assets with contact numbers.	Fixed Assets Section – 638-3823 or 475-1125

**SIGNIFICANT DATES FOR LABOR COSTS REQUIRING DISBURSEMENTS**

Monday September 30, 2019	All work hours performed by employees through September 30, 2019.	Timesheets for employees claiming overtime or compensatory time.	Payroll Section – 475-1149/1195
Monday October 28, 2019	Accrued Payroll	Judgments (Civil Service Commission, Court Orders, etc.)	Payroll 475-1292/1198

**SIGNIFICANT DATES FOR CASH RECEIPTS AND ACCOUNTING FOR FIELD RECEIPTS**

Friday October 4, 2019	Cash collections through September 30, 2019.	Cash and Equivalents, Prepared Treasurer's Depositor's Reports.	Treasurer of Guam – 475-1105/1161
---------------------------	--	---	--------------------------------------

**NON-CASH TRANSACTIONS**

Wednesday November 20, 2019	Journal Vouchers	<ol style="list-style-type: none"> <li>JV form completed, balanced, approved by Project Manager, Division Head or Director.</li> <li>Detailed explanation to support adjustment.</li> <li>Indirect Costs – Federal Branch</li> </ol>	ALL Accounting Branches
--------------------------------	------------------	--	----------------------------

**ACCOUNTING MAINTENANCE**

Thursday, October 31, 2019	Continuing Local Appropriation Accounts	Public Laws (and Sections); Required for BBMR Exempts (per §1303.1 of Chapter 1 of 5GCA – Exemption from BBMR Allotment Release Control, submit Allotment Schedules. Section 1303 of this Chapter shall not apply to <i>Liheslaturan Guåhan</i> (including the Office of Finance and Budget), the Public Defender Service Corporation, the Unified Judiciary of Guam, the Mayors Council of Guam, the Office of Public Accountability, the Office of the Attorney General, the Guam Memorial Hospital Authority, the Guam Visitors Bureau, the University of Guam, and the Guam Community College. <i>Said entities may draw against their respective appropriations as needed to meet their obligations in accordance with a drawdown schedule that said entities shall submit to the Director of Administration no later than October 31 of each fiscal year.</i>	FMS Systems-Wide Support and Controls Section – 475-1115/1117/1247
-------------------------------	---	---	---

Tuesday October 1, 2019	Extensions for Federal Accounts	Written approval from Grantor Agency (approval should be specific for extension period for obligation and/or expenditures).	Federal Grants Branch – 475-1125/1133/1177
----------------------------	---------------------------------	---	--

**FISCAL YEAR 2020 OPENING - PLANNING SCHEDULES AND DATES**

Monday September 30, 2019	Appropriation Account Structure for Fiscal Year 2020 to be initiated by agencies and turned in to the Division of Accounts Office with account blank.	<ol style="list-style-type: none"> <li>Establishment of Account Form completed             <ul style="list-style-type: none"> <li>Public Law and Section to be referenced (BBMR Exempts: include completed Allotment Schedule);</li> <li>Grant Award, including terms and conditions as appropriated.</li> </ul> </li> <li>Effective October 1, 2019 all appropriation accounts will be standardized following the Division of Accounts format.</li> </ol>	FMS Systems-Wide Support and Controls Section – 475-1115/1117/1247
------------------------------	---	--	---

Tuesday October 1, 2019	Fiscal Year 2020 Budget and Accounting files open.		
----------------------------	--	--	--

Tuesday December 17, 2019	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.**