



EDWARD M. BIRN  
Director (Direktot)  
BERNADINE C. GINES  
Deputy Director (Sigundo Direktot)

**DEPARTMENT OF  
ADMINISTRATION**  
DIPATTAMENTON ATMENESTRASION

DIRECTOR'S OFFICE  
(Ufisinin Direktot)

Telephone (Telifon): (671) 475-1101/1250 • Fax (Faks): (671) 477-6788



LOURDES A. LEON GUERRERO  
Governor (Maga'håga)

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

**DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 2022-021**

**DATE:** July 18, 2022  
**TO:** All Line Departments/Agencies and Autonomous Agencies  
**FROM:** Director of Administration  
**SUBJECT:** Fiscal Year 2022 Closing and Fiscal Year 2023 Opening –  
Schedule and Significant Dates

**Hafa Adai!** Fiscal Year 2022 will officially close at the end of the business day, **Friday, September 30, 2022**. Agencies are reminded that this is the last day the Division of Accounts will accept **and/or** register Purchase Orders, Contracts, Authorization for Services, and Work Requests.

We would like to remind agencies that the **5GCA §22602** makes those Contracts that are not registered at the Department of Administration **by 5:00 p.m., Friday, September 30, 2022**, null and void. Purchase Orders with continuing federal funds will be extended through the Fiscal Year 2023 or the exhaustion of funds whichever comes earlier. Contracts received **after** September 30, 2022, will be encumbered **ONLY IN FISCAL YEAR 2023** for charges against **2023 APPROPRIATIONS**, as provided in **5GCA §22203**.

**The opening of Fiscal Year 2023 files will be on Saturday, October 1, 2022.**

**Significant Timetables:**

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

Fiscal Year 2022 Close Out		Page
a.	Encumbrances	3-4
b.	Non-Labor Costs Requiring Disbursements	4-5
c.	Labor Costs Requiring Disbursements	5
d.	Cash Receipts / Field Receipts	5
e.	Non-Cash Transactions	5

<b>Fiscal Year 2022 Close Out (cont'd)</b>		<b>Page</b>
f.	Accounting Maintenance	6
<b>Fiscal Year 2023 Opening</b>		<b>Page</b>
g.	Planning Schedules and Dates	6

Questions concerning this Circular may be addressed to the Deputy Financial Manager, Controller, 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**

<b>DUE DATES</b>	<b>ACTIVITY</b>	<b>REQUIRED DOCUMENTS</b>	<b>DELIVER TO</b>
Friday September 30, 2022	Work Requests	1. Completed Work Request Form 2. Signed Memorandum of Understanding (MOU) (with Governor's and AG's approval),	Federal Grants Branch – 475-1125/1177
Friday September 30, 2022	Purchase Orders	<b>ONLY FOR: MAYOR'S COUNCIL OF GUAM DEPT. OF REVENUE AND TAXATION DEPT. OF PUBLIC WORKS COMMISSION ON DECOLONIZATION</b>  1. Purchase Orders signed by valid Procurement Officer 2. Accounting Copy	Appropriation Branch – 475-1130/1151/ 1202/1240
Friday September 30, 2022	Contracts	A scanned of the original approved and signed by the Governor and Attorney General should be emailed to DOA, Division of Accounts – Contract Section.	Revenue Branch – 475-1284/1108
Friday September 30, 2022	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.	General Ledger Branch – 475-1140/477-0078
Friday October 21, 2022	Purchase Orders and Contracts - Liquidation	<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 Controls and Support Section – 475-1115/1247

Friday October 21, 2022	Travel Clearances – Deadline	All travel documents for FY'2022 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 – 475-1140/1125/1133
<b>SIGNIFICANT DATES FOR NON-LABOR COSTS REQUIRING DISBURSEMENTS</b>			
Monday October 3, 2022	Petty Cash Custodians to pick up petty cash at Treasurer of Guam	New acknowledgment forms to be signed by Petty Cash Custodian and Treasurer of Guam.	Treasurer of Guam – 475-1105/1122
Monday October 24, 2022	Fixed Assets Reporting	Completed Form ACC-PMA001 – List of Off-Site Equipment assigned to government employees working at other worksite locations.  All fixed assets acquired by donations. All fixed assets (disposed of and nature of disposal). Fixed Asset Transfers.  <b>Updated and completed list of donated, disposed, surveyed, or transferred government-owned fixed assets or property.</b>  <b>Provide names of current point of contact Custodian and alternates for equipment/ property management and fixed assets with contact numbers.</b>	Fixed Assets Section – 638-3823 or 475-1125
Thursday November 10, 2022	Mileage, Direct Payments, and all other reimbursement claims through September 23, 2022.	Request for Direct Payment accompanied by supporting mileage reimbursements and other supporting documentation, etc.	Appropriation Branch – 475-1130/1151 or 475-1202
Wednesday November 16, 2022	Clear Overdrawn Appropriation Accounts	Turn in required documents (i.e. journal voucher, approved BBMR budget appropriation/allotment modification form, and other supporting).	Line Department/Agency – Administrative Services Officer (ASO)
Thursday, November 30, 2022	Invoices and Receiving Reports	Email to DOA – Division of Accounts at <a href="mailto:doa.invoice@doa.quam.gov">doa.invoice@doa.quam.gov</a> .	Appropriation Branch – 475-1130/1151 or 475-1202

<b>SIGNIFICANT DATES FOR LABOR COSTS REQUIRING DISBURSEMENTS</b>			
Wednesday November 30, 2022	All work hours performed by employees through September 30, 2022.	Timesheets for employees claiming overtime or compensatory time.	Payroll Section – 475-1149/1195
Wednesday November 30, 2022	Accrued Payroll	Judgments (Civil Service Commission, Court Orders, etc.)	Payroll 475-1292/1198
<b>SIGNIFICANT DATES FOR CASH RECEIPTS AND ACCOUNTING FOR FIELD RECEIPTS</b>			
Friday October 7, 2022	Cash collections through September 30, 2022.	Cash and Equivalents, Prepared Treasurer's Depositor's Reports.	Treasurer of Guam – 475- 1105/1161
<b>NON-CASH TRANSACTIONS</b>			
Wednesday November 30, 2022	Journal Vouchers	<ol style="list-style-type: none"> <li>1. JV form completed, balanced, approved by Project Manager, Division Head or Director.</li> <li>2. Detailed explanation to support adjustment.</li> <li>3. Indirect Costs – Federal Branch</li> </ol>	ALL Accounting Branches
<b>ACCOUNTING MAINTENANCE</b>			
Monday, October 31, 2022	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
<b>FISCAL YEAR 2023 OPENING - PLANNING SCHEDULES AND DATES</b>			

Friday September 30, 2022	Appropriation Account Structure for Fiscal Year 2023 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 (BBMR Exempts: include completed Allotment Schedule);</li> <li>- Grant Award, including terms and conditions as appropriated.</li> </ul> </li> <li>2. Effective October 1, 2022 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
Saturday October 1, 2022	Fiscal Year 2023 Budget and Accounting files open.		
Monday, October 31, 2022	BBMR Exempts Allotment Schedule	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>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. <b><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></b>	FMS Systems-Wide Support and Controls Section – 475-1115/1117/1247
Tuesday December 13, 2022	Perform Modifications: To clear overdrawn accounts	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.**