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DIPATTAMENTON ATMENESTRASION

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Lt. Governor (Sigundo Maga'láhi)

DEPARTMENT OF ADMINISTRATION ORGANIZATION CIRCULAR: 2026-023

DATE: August 18, 2026
TO: All Directors
FROM: Director of Administration
SUBJECT: Fiscal Year 2026 Closing and Fiscal Year 2027 Opening –
Schedule and Significant Dates

Hafa Adai! Fiscal Year 2026 will officially close at the end of the business day, **Wednesday, September 30, 2026**. This is the last day the Division of Accounts will accept **and/or** register FY2026 Purchase Orders, Contracts, Authorization for Services, and Work Requests.

We would like to remind agencies that under **5GCA §22602**, contracts registered at the Department of Administration **after 5:00 p.m., Wednesday, September 30, 2026**, will become **invalid**. Purchase Orders with continuing authority and federal funds within the period of performance will be extended to the respective end date. Contracts received **after** September 30, 2026, will be encumbered **ONLY IN FISCAL YEAR 2027** for charges against **2026 APPROPRIATIONS**, as provided in **5GCA §22203**.

The opening of Fiscal Year 2027 will be on Thursday, October 1, 2026.

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.

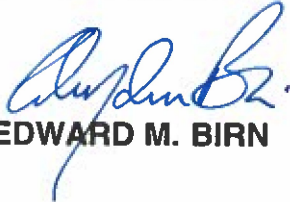
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For further assistance, please contact Jenny R. Luces, Administrative Officer, Division of Accounts, via email at jennyr.luces@doa.guam.gov. Matters unresolved may be escalated to the Chief Financial Officer.

Your assistance in complying with this Circular is greatly appreciated.

Si Yu'os Ma'ase!



EDWARD M. BIRN

Attachments

A. SIGNIFICANT DATES FOR ENCUMBRANCES

DUE DATES	ACTIVITY	REQUIRED DOCUMENTS	DELIVER TO
Wednesday September 30, 2026	Work Requests	1. Completed Work Request Form 2. Signed Memorandum of Understanding (MOU) (with Governor's and AG's approval),	Federal Grants Branch – 475-1247/1133/2291
Wednesday September 30, 2026	Non-GSA Purchase Orders/Contracts	ONLY FOR : MAYOR'S COUNCIL OF GUAM DEPT. OF REVENUE AND TAXATION DEPT. OF PUBLIC WORKS COMMISSION ON DECOLONIZATION GUAM ELECTION COMMISSION GUAM ETHICS COMMISSION DEPT. OF INTEGRATED SERVICES FOR INDIVIDUALS WITH DISABILITIES (DISID) Purchase Orders signed by a valid Procurement Officer	Revenue Branch – 475-1284/1108
Wednesday September 30, 2026	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 – 475-1144/1202
Thursday October 15, 2026	Purchase Orders and Contracts - Liquidation	<u>ALL OTHER DEPARTMENTS/AGENCIES</u> Completed Form ACC-LIQ001 (available online) – Liquidate (De-obligate) Full or Partial Encumbrance of Purchase Orders. http://da.doa.guam.gov/forms/	Revenue Branch – 475-1284/1108

Thursday October 15, 2026	Travel Clearances – Deadline	All travel documents for FY2026 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).	General Ledger Branch – 475-1144/1202
B. SIGNIFICANT DATES FOR NON-LABOR COSTS REQUIRING DISBURSEMENTS			
Friday October 30, 2026	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. Updated and completed list of donated, disposed of, surveyed, or transferred government-owned fixed assets or property. Provide names of the current point of contact Custodian and alternates for equipment/ property management and fixed assets with contact numbers.	Fixed Assets Section – 475-1284/1108
Wednesday October 15, 2026	Direct Payments, and all other reimbursement claims through September 30, 2026.	Request for Direct Payment accompanied by supporting mileage reimbursements and other supporting documentation, etc. Email DP requests to DOA.Invoice.dp@doa.guam.gov	Accounts Payable - 477-1007/ 475-2288/1151/1266
Friday October 30, 2026	Clear Overdrawn Appropriation Accounts	Turn in required documents (i.e. journal voucher, approved BBMR budget appropriation/allotment modification form, and other supporting).	To CFO Office (671) 475-1260
Thursday October 15, 2026	Invoices and Receiving Reports for FY2026	Submit invoices through Exflow Data Capture; Agencies experiencing access issues can email invoices to DOA.invoice.enc@doa.guam.gov	Accounts Payable - 477-1007/ 475-2288/1151/1266

C. SIGNIFICANT DATES FOR LABOR COSTS REQUIRING DISBURSEMENTS			
Friday October 30, 2026	All work hours performed by employees through September 30, 2026.	Timesheets for employees claiming overtime or compensatory time.	Payroll Section – 475-1149/1195
Thursday October 15, 2026	Accrued Payroll	Judgments (Civil Service Commission, Court Orders, etc.)	Payroll 475-1292/1198
D. SIGNIFICANT DATES FOR CASH RECEIPTS AND ACCOUNTING FOR FIELD RECEIPTS			
Friday October 2, 2026	Cash collections through September 30, 2026.	Cash and Equivalents, Prepared Treasurer's Depositor's Reports.	Treasurer of Guam – 475-1105/1205
E. NON-CASH TRANSACTIONS			
Friday October 30, 2026	Journal Vouchers	1. JV form completed, balanced, approved by Project Manager, Division Head or Director. 2. Detailed explanation to support adjustment. 3. Indirect Costs – Federal Branch Email submissions to the following: LOCAL – DOA.JV@DOA.GUAM.GOV FEDERAL – FEDERAL.GRANTS@DOA.GUAM.GOV	ALL Accounting Branches
Friday October 30, 2026	Interagency balances	Journal Voucher to clear any interagency balances such as, but not limited to, fuel or Tenda purchases.	ALL Accounting Branches
F. ACCOUNTING MAINTENANCE			
Friday October 30, 2026	Extensions for Federal Accounts	Written approval from Grantor Agency (approval should be specific for extension period for obligation and/or expenditures).	Federal Grants Branch – 475-1247/1133/2291

G. FISCAL YEAR 2027 OPENING - PLANNING SCHEDULES AND DATES			
Tuesday September 29, 2026	Appropriation Account Structure for Fiscal Year 2027 to be initiated by agencies and turned in to the Division of Accounts Office with account blank.	1. Establishment of Account Form completed - Public Law and Section to be referenced (BBMR Exempts: include completed Allotment Schedule); - Grant Award, including terms and conditions as appropriated.	Financial Management Support and Controls Section – 475-1115/1117
Thursday October 1, 2026	Fiscal Year 2027 Budget and Accounting files open.		
Monday, October 5, 2026	BBMR Exempts Establishment of Account (<i>new form updated July 2025</i>) and Allotment Schedule. http://da.doa.guam.gov/forms/	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 Unified Judiciary of Guam, the Guam Ancestral Lands Commission, the Guam Election Commission, the Guam Solid Waste Authority, the Office of the Attorney General, the Guam Department of Education, the Mayors Council of Guam, the CHamoru Land Trust Commission, the Guam Ethics Commission, the Office of Public Accountability, the Guam Memorial Hospital Authority, the Guam Visitors Bureau, the University of Guam, the Public Defender Services Corporation, and the Guam Community College. <i>Those agencies shall submit their drawdown schedule to the Director of Administration no later than October 31 of each fiscal year.</i>	Financial Management Support and Controls Section – 475-1115/1117
Friday October 30, 2026	Budget/Appropriation 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>

FOR QUESTIONS REGARDING A SPECIFIC REQUIREMENT, PLEASE CONTACT THE DIVISION RESPONSIBLE USING THE TELEPHONE NUMBER LISTED ABOVE. FOR GENERAL QUESTIONS REGARDING THIS SCHEDULE, PLEASE CONTACT JENNY LUCES AT 475-1260.