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Accounts Payable and Invoices
When invoices for supplies or services are received by the agency, the invoices should be routed to Administrative Support Section for Document Tracking (DocTrack), forwarded to the Chief of Staff, then to Finance and Payroll Section for processing.

- The Invoice should be compared:
  - With the Purchase Order and the Receiving Report to ensure that amount and quantity is accurate and in compliance with the Purchase Order; or
  - With the Contract to ensure that the invoices are within the scope of the contract.
  - For contracts involving federally litigated cases, refer to special notes below.

- The “Invoice Cover Sheet” should be prepared and must include the following items:
  - Invoice Date, Number, and Amount
  - Vendor Name and Vendor Number
  - The Account Balance should indicate (a) the Encumbrance number (Purchase Order or Contract) and amount available (net of pending liquidations) in the referenced encumbrance or, if no encumbrance, (b) the account in which the funds will be drawn from.
  - Signatories:
    - The Preparer should sign affirming that the services were rendered or that the items were received and that the invoice is accurate.
    - The Reviewer should affirm that the documents were reviewed and are in compliance with the accounting rules.
    - The Approver is the final signatory.
  - “Notations, if any”: This section should be used if there are any deviations, such as a partial receipt of supplies.

- If approved for payment, the invoices and a copy of the Purchase Order/Contract/Direct Payment should be transmitted to Department of Administration (DOA) for processing.
  - For fully completed Purchase Orders, the receiving report should be signed and attached.
  - For Partially completed Purchase Orders, there should be a notation on the Purchase Order that only partial of the items were received and indicate which items are pending.
  - For Contract, include a copy of the entire contract (changed in FY2018; prior practice was only the signatory page was needed by DOA).

- The document should be scanned and DocTracked and a copy of the stamped received-copy should be filed with the Requisition File and the docket should be updated to reflect the receipt of the invoice.

- Unpaid invoices should be tracked periodically on the AS400 to ensure that payments are made on a timely basis by DOA.

- Special Notes:
  - For invoices related to contracts involving Federally Litigated Cases, the Litigation DAG should have reviewed and approved the invoices for payment. The Chief of
Staff, through memo format, should approve the invoice and send to the Attorney General for final approval before payment.

- For invoices related to contracts, the contract management sheet should be updated when invoices are sent to DOA.
Budget
The budget is normally due during the first week of March, with budget hearings starting in May or June, and the cumulation of the budget passage in August. The internal budget process should start in December to allow time for division heads to provide their Division Decision Package and budget request.

The following are documents contained in the budget document submitted to the Speaker of the Guam Legislature:

- Cover Letter
  - Signed by the AG to the Speaker formally transmitting the budget documents (20 copies for the Senators and Office of Finance and Budget, (1) CD of soft copies, (1) CD of the scanned budget document in PDF).
- Agency Narrative
  - Includes a narrative of mission statement, major objectives, and short-term goals for each of the divisions.
- Organizational Chart(s).
- Divisional Decision Package
  - This is an expanded version of the agency narrative, with more statistical support and written explanation of what was accomplished in the preceding year. This is provided by each divisional head. Workload output is required to be submitted.
- BBMR BD-1 Form
  - This form is the consolidated budget request separated by division. The form provides an object class breakdown of each budgetary item.
- BBMR (TA-1) Form
  - This form is used to explain the travel for the next fiscal year. This form should include the projected costs for each travel and should tie to the BD-1 form.
- BBMR 96A (Schedules B to F)
  - This form provides details for the contractual, supplies and materials, equipment, and capital outlays for each of the divisions. These schedules should tie to the BD-1 form.
- Federal Program Inventory
  - The Federal Program Inventory is a spreadsheet provided by BBMR that lists all OAG grants by federal agency. This is a historical tracking of federal funds provided to the OAG with a projection for the next fiscal year.
  - This form is generated by the Federal Programs Section.
- BBMR El-1
  - This form provides the details for Equipment, Capital and Space Requirements for the agency.
  - Typically, only the office lease is included in this schedule. The lease cost should be segregated by division based on actual space usage.
- Proposed Staffing Pattern
  - See staffing pattern protocols.
• Current Staffing Pattern
  o See staffing pattern protocols.

Special Items:

• Personnel costs: This object category is normally the most detailed and is subject to change based on the priorities of the Attorney General. The personnel costs should be based on the projected staffing pattern. Special attention should be paid to the following items:
  o Staffing: It is imperative that the Attorney General approves all staffing changes (new positions, removal of vacancies, etc.)
  o Retirement Rate: The retirement rate changes every year based on the GovGuam Retirement Fund actuarial report and as approved by the Guam Legislature. This information is provided by BBMR in their Budget Call. It is imperative that the Budget Call be reviewed and the proposed staffing pattern be updated to reflect the annual change.
  o Medical Rate: The Budget Call provides the estimated medical rates. This should be updated on the proposed staffing pattern.

• Continuing Contracts: These items should be reviewed and included in the budget digest. The following are the main continuing contracts. Keep in mind that certain contracts have escalation clauses, such as JustWare’s 5% annual increase.
  o Xerox
  o Telephone
  o Internet
  o JustWare
  o WestLaw
  o Subscriptions / Memberships

• Fuel: A major assumption is that fuel costs normally increase. An analysis should be made to determine the divisional fuel (by gallon) usage which can be obtained from the monthly fuel reports provided by DOA. Once the gallon usage is obtained, multiply it by the most current fuel cost to derive the projected fuel costs.

• Other Divisional Items: These items are provided by divisions and should be based on their needs.

Budget Modifications

Budget Modifications are used to transfer available funds from one object category to another, or from one divisional account to another. For example, if there is $100 in the Capital Outlay category, these funds should be transferred to another account where it can be fully utilized, such as supplies. If the $100 was kept in the Capital Outlay category, those funds would lapse at the end of the fiscal year.

• Prepare a Budget Modification Standard Form
  o The form should be given the next sequential number from the Modification log book.
- Include Date of Request.
- Department: Office of the Attorney General.
- Division: Administration Division.
- Description of the Action: Should be detailed and should include why the transfers are needed.
- The Account Numbers should be included.
- The Qtr./Mo. should be the period that is affected by the budget modification.
- The current appropriation should be included.
- The modification amount would indicate where the funds are derived and going to.
- The revised would be the end result of the transfer.
- The Allotment section should reflect the same changes as the Appropriations section, immediately above.
- The Budget Modification must be signed by the Attorney General.
- BBMR Approval:
  - If the funds are 100% federal, then BBMR must approve.
  - If the funds are local or matching, there is no need for BBMR to approve.
    - Must include “Not Required Pursuant to 5GCA, Ch 30 §30118” on BBMR signature line and submitted to DOA for processing.
- Attach the AS400 print out reflecting sufficient funds.
- Prepare a letter to the Speaker and the Governor explaining the budget modification as required by law. The sample letter is attached for reference. [Effective FY2018, via PL34-42, this is no longer required.]
  - A copy of the Budget Modification form should be attached to each of the letters.
  - The original Budget Modification and a copy of the letter should be transmitted to DOA.
<table>
<thead>
<tr>
<th>Request No.</th>
<th>AD17-007</th>
<th>Request for Appropriation / Allotment Modification</th>
</tr>
</thead>
<tbody>
<tr>
<td>DEPARTMENT</td>
<td>Office of the Attorney General of Guam</td>
<td></td>
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<tr>
<td>Division / section</td>
<td>Administration Division</td>
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<tr>
<td>Description of Action</td>
<td>To transfer funds from Materials Supplies to Travel in order to support CSED operations</td>
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<table>
<thead>
<tr>
<th>Account Number</th>
<th>NS</th>
<th>Cs</th>
<th>Requested Appropriation / Allotment</th>
<th>Revised Appropriation / Allotment</th>
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<tr>
<td>5101 611170CE101240</td>
<td>4th Qtr./Sept.</td>
<td>$30,800.47</td>
<td>($719.00)</td>
<td>$33,171.47</td>
</tr>
<tr>
<td>5101 611170CE101220</td>
<td>4th Qtr./Sept.</td>
<td>$47,856.00</td>
<td>$719.00</td>
<td>$48,584.00</td>
</tr>
</tbody>
</table>

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</table>

Net $0.00

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<th>NS</th>
<th>Cs</th>
<th>Requested Appropriation / Allotment</th>
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<td>4th Qtr./Sept.</td>
<td>$47,856.00</td>
<td>$719.00</td>
<td>$48,584.00</td>
</tr>
</tbody>
</table>

Net $0.00

Authorized Signature:

ELIZABETH BARRETT ANDERSON, Attorney General
Department / Agency Head

Date

Approved / Disapproved By:

Leslie Carton, Jr., Acting Director, EBMR
EBMR Representative

Date

Account Modified By:

EBMR Analyst

Date

*Note: Type of modification (Action, Act, Action Amount, Act Code, Account Code Revised Sums)
Contracts

Contracts are vital to the operations of the agency. Contracts are used for large dollar or multi-year services, or specialized services.

Contracts Received but Before Signature by the Certifying Officer and the Attorney General

- The contract should be reviewed with special note of the total amount needed and the funding source (General Fund, Special Revenue, or Federal Funds).
- Once the funding source is identified, a print out of the AS400 available balance should be printed out and attached to the back of the contract. This provides proof to the Certifying Officer that funds are available.
- The contract should be routed to the Certifying Officer for signature.
- After the Certifying Officer signs, it should go to the vendor for signature, then to the Attorney General. It should be routed to BBMR (if required) and the Governor for final approval.
- A copy of the delivered and BBMR stamped received contract should be forwarded to the Solicitor’s Division for their PCF file.

Contracts Received after Signature of the Governor:

- The original and three (3) copies should be packaged and submitted to DOA for encumbering.
- The transmittal should have an official Routing Slip and should follow the procedures outlined in that section.
- A Contract File should be established and the DOA stamped Copy should be placed in the file.
- A scanned copy should also be placed in the Admin Shared Drive.

Contracts Received from DOA Fully Encumbered

- The Document should be DocTracked and a copy should be given to Finance.
- Review the contract to ensure that DOA properly encumbered the contract (pay special attention to the account number, end date, and amount).
- The original contract should be placed in the properly labeled contract file.
- A scanned copy should be placed in the Admin Shared Drive.
- The contract should be logged in to the Contract Log Book and a Contract Management form should be prepared.

Contract Log

The Contract Log should be maintained for each fiscal year. For any multi-year contract, those should be carried over from the prior year until the contract terminates.

- The Contract Log Book should contain the following fields.
  - OAG Tracking Number
  - Division
  - Account Number
Multi-Year Contracts
It may be beneficial to have a multi-year contract. This reduces the need for an annual procurement for services that OAG requires.

- Multi-year contracts require a “Re-certification of Funds” after the end of the first fiscal year.
- The Recertification should include:
  - Original Contract
  - Parties to the Contract
  - Purpose of the Contract
  - Amount to recertify
  - Account Number
  - Certification Period
  - Vendor Number
- The Contract Recertification should be signed by the Certifying Officer and the Attorney General.
- The document should be routed to DOA Accounting for encumbering.
- Special Notes:
  - This form can also be used to do a zero-dollar time extension.
  - This form should only be used for recertification of funds in a multi-year contract. A change in any terms of the contract requires all parties to agree in writing.

Completion of the Contract
Once the contract is completed and before the last payment is submitted to DOA for processing, a Release of Claim Form (below) must be completed by the vendor. The Release of Claims form protects the Office of the Attorney General from liabilities arising after the final payment is submitted.

*Legal review and guidance is required prior to signature process.
### Office of the Attorney General of Guam

**Administration Division**

**Finance Section**

**Contract Management**

Vendor:

- **Vendor #:** U00000000
- **Contract #:** C018000000

**Case (if applicable):**

**Effective Date:** June 12, 2015

**Expiration Date:** DOA 9/30/18

**Contract Amount:** $ 185,000.00

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<tbody>
<tr>
<td></td>
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<td>$ 185,000.00</td>
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</table>

<table>
<thead>
<tr>
<th>Invoice Number</th>
<th>Invoice Date</th>
<th>OAG Rec. Date</th>
<th>Check Number</th>
<th>Check Date</th>
<th>Transaction Amount</th>
<th>Balance</th>
<th>Cumm.</th>
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<td>7/1/2015</td>
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<td>051398</td>
<td>9/21/2015</td>
<td>29,030.61</td>
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<td>2015-08</td>
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<td>11/9/2015</td>
<td>0596230</td>
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<td>2016-01</td>
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<td>3/28/2016</td>
<td>0606192</td>
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<td>2016-03</td>
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<td>30,539.13</td>
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<td>12/29/2016</td>
<td>0621290</td>
<td>1/20/2017</td>
<td>6,225.00</td>
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<td>2017-05</td>
<td>3/31/2017</td>
<td>4/12/2017</td>
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<td></td>
<td>24,736.76</td>
<td>44,425.41</td>
<td>140,574.59</td>
</tr>
</tbody>
</table>
RELEASE OF CLAIM

CONTRACT: ________________________________

PROGRAM NAME: ________________________________

CONTRACT NO.: ________________________________

KNOWN ALL MEN BY THESE PRESENTS:

In consideration of the promise and the sum of, the total amount of which will not exceed _________ lawful money of the United States of America and _________ of which has been paid and _________ of which is to be paid by the Government of Guam under the above mentioned contract, the undersigned Contractor does, and by the receipt of said sum shall, for itself, its successors, and assigns, remise, release, and forever discharge the Government of Guam, its officers, agents, and employees, of and from all liabilities, obligations, and claims whatsoever in law and equity under or arising out of said contract.

IN WITNESS WHEREOF, this release has been executed this _________ day of ______________, ____.

WITNESS:

_________________________  __________________________
PRINT NAME  CONTRACTOR

_________________________  __________________________
SIGNATURE  TITLE:

NOTARY

In and for Guam.

Subscribed and sworn to before me this _______ day of ________________________, ____.

_________________________
SEAL  NOTARY PUBLIC
Direct Payments


The use of Direct Payment should be limited.

To fill out the “Request for Direct Payment” form:

- The document number should be a sequential number derived from the Direct Payment Log Book maintained by the Finance Section. Example of the number is D181100003 (read D = Direct Payment; 18 = Fiscal Year, 1100 = Dep/Div. = 003 is the control number).
- The payee and their address should be included.
- The DOA vendor number. [Note: There are instances where vendors have the same first and last name. The correct vendor name can be identified through the Social Security/TIN/EIN number on AS400. If no vendor number can be identified, see “Vendor Establishment” topic for instructions on how to create one.]
- Purpose of the Direct Payment.
- Transaction Code (TRAN Code) is normally. [See “DOA AS400 – References” for an expanded discussion of the various transaction codes.]
  - 170 – Partial Payment of an Encumbrance
  - 190 - Direct Payment
  - 192 - Payment from a Revenue Account
  - 391 – Expense Adjustment without a Prior Encumbrance
  - 593 – Revenue Voucher
  - 604 – Manual G/L Entry
- The Account Number
- Amount
- Invoice Information
- Signatories:
  - Preparer
  - Certifying Officer
  - Attorney General
- Supporting documentation for the Direct Payment

<table>
<thead>
<tr>
<th>TRAN</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCOUNT NUMBER</td>
</tr>
<tr>
<td>AMOUNT</td>
</tr>
<tr>
<td>INVOICE NUMBER / MONTH</td>
</tr>
<tr>
<td>DATE</td>
</tr>
</tbody>
</table>

**TOTAL:**

**CHECK APPROPRIATE BOX BELOW:**
- [ ] ACCOUNT NUMBER IS CORRECT
- [ ] JOB ORDER NUMBER IS CORRECT
- [ ] PRIOR REFERENCE IS CORRECT
- [ ] VENDOR NUMBER IS CORRECT
- [ ] OVERRIDE IS AUTHORIZED
- [ ] INSUFFICIENT FUNDS
- [ ] SUFFICIENT FUNDS

**I CERTIFY THAT GOODS/SERVICES SPECIFIED HAVE BEEN RECEIVED AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.**

Nicole Benaente Borja  
Administrative Assistant

**PREPARED BY:**

Elizabeth Barrett-Anderson  
Attorney General

**APPROVING OFFICIAL:**

Jacqueline Z. Cruz  
Chief of Staff

**CERTIFICATION OF FUNDS AVAILABLE:**

---

Finance and Payroll Section Policies  
Page 20 of 178
Direct Payments – Military Leave Without Pay

OAG Legal Opinion (DOA 04-1065) to DOA on March 11, 2009 (Subject Life Insurance Payments for Active Duty Employees on LWOP) requires that GovGuam pay for the basic life insurance, supplemental life insurance, health insurance, retirement contributions and dependent life insurance coverage.

Follow the procedures for a normal Direct Payment. However, the information and amounts must be retrieved from the payroll system.

From the payroll system, go to the employee record, type in Option 6 (Miscellaneous Deductions). This should give you the amounts required for Life Insurance, Dependent Life Insurance, Medical and Dental.

For Retirement Contributions, type in Option 14 (History), to go the last full pay period, type option 11 (Financial), on the second page, pull the DB or DC employee retirement contributions.

A Direct Payment should be made for each vendor. If there are multiple MLWOP, their deductions can be combined if it is going to the same vendor.

Special Notes:

(1) When MLWOP is for less than a full pay period, the fraction should be calculated and applied to the above direct payments. For example, if an employee is on MLWOP for 8 of the 10 work days, the fraction of 8/10 should be applied to the miscellaneous deductions and retirement contributions.

(2) Payments to the Government of Guam Retirement Fund (GGRF) for the Defined Benefit (DB), Defined Contributions (DC), and Defined Benefits 1.75 (DB175) must be on separate Direct Payment requests.

DOA AS400 - Access Request

AS400 is vital to the Finance Section’s operations. There are three (3) different modules that Finance employees need. The AS400, Payroll, and the Procurement Modules.

- Complete the Financial Management System (BACIS) form.
  - General Access
    - Include the Name, SS number, job title, and contact number for the employee seeking AS400 Access.
    - Choose the relevant functions that are needed. The normal functions are: General Ledger Records, Appropriation Records, Revenue Records, Transaction Browse / Summary, F.G.I.A (for federal grants), Encumbrance Records, Vendor Records, Closed Period Records, Prior Years Records, Budget Allotment Schedule, and Reference Files Menu.
    - Should be signed by the Attorney General and the employee.
- Payroll Access
  - The Agency Data Entry section should be marked along with the Payroll Timekeeper with 1100 indicated as the Department No.
- GSA Procurement Access
  - This can only be filled out when the DOA AS400 access is set up.
  - Use the General Services Agency “Access to Procurement Menu for Certifying Officers/Designates” Form.
  - Fill Out Name of the Employee.
  - AS/400 ID.
  - Department No. (should be 1100).
  - Administrative Service Officer (ASO) user.
  - Signed by the Attorney General and the Employee.
- Routing
  - The AS400 General and Payroll Access must be routed to DOA Accounting.
  - The GSA Access to GSA.
  - Follow the Routing Section requirements.
- Following up:
  - AS400 – Follow up with DOA Accounting – Ken Borja
  - PAYROLL – Follow up with DOA Payroll – Gilbert Galang (Chief Payroll Officer)
  - PROCUREMENT – Follow up with GSA
DEPARTMENT OF ADMINISTRATION
General Services Agency (GSA)
Access to Procurement Menu for Certifying Officers/Designates

To: Chief Procurement Officer, General Services Agency
From: Attorney General
Subject: General Services Agency (GSA) Security Authorization Request

Check one of the following: New user Delete (old) use X Additional access

Name: 

AS/400 ID: 

Dept No(s): 1100

Please check one of the following:

Department User

Central Stock Request Processing
Requisitions
Purchase Orders

X Administrative Services Officer (ASO) User
Central Stock Request Processing
Requisitions
Purchase Orders
Create Encumbrance
Cancel Encumbrance
Modify Amount
Adjust Encumbrance
Clear Return

Director Clearance
Requisition Clearance-Dir.

Agency Clearance
DOA Data Processing-BIT

Agency Clearance
DOA Training & Dev.

Agency Clearance
Civil Defense - Comm.

☐ Approved ☐ Disapproved

Requestor: Department/Agency Head Signature Claudie Achtie, Chief Procurement Officer (GSA)

Conditions and acceptance of User Id and Password by employee:

The Procurement Access is authorized for the employee's exclusive use and is government property. This access must be safeguarded and protected from unauthorized persons. Use of the ID and Password by other than the employee is an unauthorized use and could be prosecuted under Guam law.

Employee Acceptance of Agreement: Employee Signature

This form is not to be modified in any manner and is not valid unless presented in original form.
DOA AS400 – Password Reset

The following is the process of resetting your AS400 password:

Welcome to Numara Service Desk! You can submit requests, update existing Issues, and submit queries to the system via email. The following instructions will help you use the Numara Service Desk email feature to its fullest extent. We recommend you save this message for future reference.

*TO SUBMIT A REQUEST to Numara Service Desk, send an email to numara.footprint@doa.guam.gov with a brief Description of the request in the subject line, and a full Description in the body of the email. You will receive a confirmation mail when the request is successfully registered. If specific Issue Information is required, you will receive an email back with instructions.

*TO RECEIVE AN EMAIL FORM with all fields for Issue submission, send an email to numara.footprint@doa.guam.gov with the subject "HTML form".

*TO APPEND to an existing Issue, simply reply to the notification email you receive regarding that Issue, typing your new message above the line.

*TO RECEIVE INFORMATION via email, several email queries are available. Simply send an email to numara.footprint@doa.guam.gov with one of the queries below in the subject line.

General queries:

* help - Returns this general help message.
* listprojects - Returns a list of workspace names and corresponding workspace numbers of all the workspaces to which you belong.

The following queries will return data for the default workspace for incoming email as defined by the system administrator. To return data for a different workspace (to which you are assigned), the line "Project=n" must be in the body of the email, where "n" is the workspace number. The workspace number can be retrieved with the listworkspaces query. All searches are case-insensitive.

* getMine - Returns a list of your assignments.
* getschema - Returns the field schema of a workspace. This describes the fields specific to the workspace.
* SearchFAQ "keyword" - Returns solutions based on a keyword found in the title or description.
  i.e. SearchFAQ printer
* getTicket "number" - Displays the entire details of an existing Issue based on the Issue number (You must be assigned to the Issue).
i.e. getTicket 235
* getData "keyword" - Returns database Issues based on a keyword
found in the title or description (Agent users
only. Customers will receive solutions based on
the keyword).
i.e. getData Exchange
* HTML form - returns an HTML form with all fields for Issue
submission for a workspace.
i.e. HTML form, or HTML form PROJ=5

If you experience any problems using this system, please send an email directly to
numara.footprint@doa.guam.gov. Enjoy using Numara Service Desk!

DOA AS400 – References
Department of Administration (DOA), through Article 2 of Chapter 22 of Title V of the Guam
Code Annotated, is the Central Accounting Office of the Government of Guam, which constitutes
the central accounting agency responsible for administration of all internal activity within the
Government of Guam. DOA uses the financial information system (BACIS) which runs on an
IBM AS400 computer using OS400 and DB2 operating systems.

The DOA has set up the account structure that we currently utilize. This gives a simplistic review
of the major account structures as it relates to OAG. This is not all inclusive.

Appropriations
The appropriations accounts are composed of nineteen (19) alpha-numeric characters. The DOA
appropriation structure is set up to be able to track all divisions and agencies under the executive
branch line agencies. The account can be broken up in the following manner.

<table>
<thead>
<tr>
<th>Category</th>
<th>Fund#</th>
<th>Appr. Type</th>
<th>Fiscal Year</th>
<th>Dept. No.</th>
<th>Division</th>
<th>Program</th>
<th>Sequence</th>
<th>Object</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>100</td>
<td>A</td>
<td>95</td>
<td>06</td>
<td>GA</td>
<td>001</td>
<td>290</td>
<td></td>
</tr>
</tbody>
</table>

Category
There are three categories that can be used: (1) General Ledger, (3) Revenues, and (5)
Expenditures. This is always the first number in any account.

Funds
Funds are a three-digit number. The first number corresponds to the type of fund. The following
are the funds that the OAG normally uses.

# Name
100 General Fund
101 Federal Funds
208 Territorial Highway Fund
Appropriation Type
The following are the appropriation type codes. Each Alpha represents a different type of appropriation. Some are strictly for local, others can be used for matching or federal grants. This code allows you to access the type of funding source. Not all are used by OAG.

As a note, these are the general categories. For the OAG’s FY2014, FY2015 and FY2016 appropriations, we were authorized continuing appropriations. These accounts still reflect the “A” code instead of the “C” code. There are some deviations in the coding process when subsequent laws amend the original appropriation law.

<table>
<thead>
<tr>
<th>Type</th>
<th>Appropriation Description</th>
<th>Local</th>
<th>Match</th>
<th>Federal</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>ANNUAL APPROPRIATION</td>
<td>Y</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>MATCHING FEDERAL ANNUAL</td>
<td></td>
<td>Y</td>
<td>Y</td>
</tr>
<tr>
<td>C</td>
<td>CONTINUING APPROPRIATION</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>CONSTRUCTION IN PROGRESS</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>100% FEDERAL ANNUAL</td>
<td></td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>F</td>
<td>FEDERAL CIP</td>
<td></td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>G</td>
<td>MATCHING FEDERAL CONTINUING</td>
<td>Y</td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>H</td>
<td>100% FEDERAL CONTINUING</td>
<td></td>
<td></td>
<td>Y</td>
</tr>
<tr>
<td>J</td>
<td>SUBGRANTS</td>
<td></td>
<td>Y</td>
<td></td>
</tr>
<tr>
<td>X</td>
<td>REIMBURSABLE APPROPRIATIONS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Z</td>
<td>WORK REQUEST</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Fiscal Year
The fiscal year is always coded as a two-digit numerical character. For example, FY2011 is coded 11. This is useful when searching prior year accounts or working with multi-year appropriations.

Department
Each of the thirty-seven (37) departments are assigned a two-digit numerical code. The OAG’s department code is 11. The following is a listing of codes. This is helpful to determine where our Work Request funding source is originating from.

<table>
<thead>
<tr>
<th>Code</th>
<th>Department</th>
</tr>
</thead>
<tbody>
<tr>
<td>02</td>
<td>Office of the Governor</td>
</tr>
<tr>
<td>03</td>
<td>Lt Governor’s office</td>
</tr>
<tr>
<td>04</td>
<td>Bureau of Budget and Management Research</td>
</tr>
<tr>
<td>05</td>
<td>Civil Service Commission</td>
</tr>
<tr>
<td>06</td>
<td>Department of Administration</td>
</tr>
<tr>
<td>#</td>
<td>DivName</td>
</tr>
<tr>
<td>----</td>
<td>---------------------------------------------</td>
</tr>
<tr>
<td>00</td>
<td>DEPARTMENT OF LAW</td>
</tr>
<tr>
<td>01</td>
<td>ATTORNEY GENERAL OF</td>
</tr>
<tr>
<td>10</td>
<td>SOLICITOR DIVISION</td>
</tr>
<tr>
<td>20</td>
<td>PROSECUTION DIVISION</td>
</tr>
<tr>
<td>30</td>
<td>LITIGATION DIVISION</td>
</tr>
<tr>
<td>40</td>
<td>COMPILER OF LAW</td>
</tr>
<tr>
<td>50</td>
<td>CONSUMER COUNSEL</td>
</tr>
<tr>
<td>60</td>
<td>GOVERNMENT CORRUPTION</td>
</tr>
<tr>
<td>70</td>
<td>FAMILY DIVISION</td>
</tr>
</tbody>
</table>

Division
Each of the thirty-seven (37) departments listed above have distinct divisions. The division code is a two-digit numerical code directly after the department code. The OAG’s division codes are as follows:
Program Codes
The program codes are broken up by Indirect and Direct costs. These help to determine the type of financial reporting classifications when reporting the General Purpose Financial Statement expenditures by Function Category. These are established by DOA but are included as a reference guide in determining the requirements of the account—especially the federal accounts. For example, the VOCA account is 5101-H-15-1120-SE_ _ _-111. In this case, we need to provide a level of service in order to receive reimbursement.

**INDIRECT COSTS:**
- AT  Accounting and Treasury Support (including Payroll)
- BS  Budget Support
- DP  Data Processing and Information Management
- GA  General Administration
- LS  Legal Support
- PM  Property Management
- PS  Personnel Management Support
- RP  Research & Planning
- SP  supply/Procurement
- TD  Training & Human Resources Development

**DIRECT COSTS:**
- CA  Claims or benefits Processing and Assistance
- CE  Compliance Enforcement/Investigation
- DC  Data Collection/Analysis
- DF  Direct Financial Assistance
- ED  Eligibility Determination
- EI  Education and Information
- IB  Infrastructure - Building
- MA  Monetary Support Assistance (Child Care, Tuition, Medical)
- MT  Matching Account
- NEC  Not Elsewhere Classified
- PA  Program Administration
- SE  Service Delivery Effort
- ST  Skills Training
Sequence
The following are the sequence codes.

**Sequence #’s:**
001-099 General Fund
101-199 Federal Grants
201-299 Special Revenue Funds (Legislative)
301-399 Special Revenue Funds (Executive)
401-499 Work Request (Z) Accounts
501-599 X - Appropriations
601-599 Capital Projects/Consultations

Object Code
Not all of the following object codes are currently being used by the Government of Guam and not all apply to OAG.

# Name
111 Regular Salary
112 Overtime Salary
113 Fringe
114 Health Benefit
220 Travel
221 Airfare
222 Per Diem
223 Accommodation
224 Ground Transportation
225 Ge Meals
226 Consult
227 Beneficiary
228 Third Party
229 Lodging/Meal Reimbursement
230 Contract
231 Contract Services
232 O/E Lease
233 Building Rent
234 Vehicle Lease
238 Vehicle C/L
239 Eqp C/L
240 Supplies
250 Equipment
270 Workers Comp Benefit
271 Drug Testing Charge
Revenues
The following is the revenue account structure.

<table>
<thead>
<tr>
<th>Category</th>
<th>Fund#</th>
<th>Rev. Class</th>
<th>Dept.</th>
<th>Seq.</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>100</td>
<td>5</td>
<td>12</td>
<td>01</td>
</tr>
</tbody>
</table>

See Appropriations for Category, Fund, and Department Codes.

Revenue Classifications

0 Income Taxes
1 Business Privilege Taxes
2 Other Taxes
3 Renewable Licenses, Registrations, & Permits
4 Use of Money and Property
5 Federal and Other Intergovernmental Services
   Department Charges by Law (Fee/Fines for Services)
6 Open


8 Open
9 Other Sources

General Ledger
The following is the General Ledger Structure.

<table>
<thead>
<tr>
<th>Category</th>
<th>Fund#</th>
<th>Rev. Class</th>
<th>Seq.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>637</td>
<td>1</td>
<td>01210</td>
</tr>
</tbody>
</table>

See Appropriations for discussion on Category and Fund information.

General Ledger Class
The following is the basic classification for revenue classification.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1000</td>
<td>Current Assets</td>
</tr>
<tr>
<td>2000</td>
<td>Non-current Assets</td>
</tr>
<tr>
<td>3000</td>
<td>Current Liabilities</td>
</tr>
<tr>
<td>4000</td>
<td>Non-current Liabilities</td>
</tr>
<tr>
<td>7000</td>
<td>Fund Balances Reserved</td>
</tr>
<tr>
<td>8000</td>
<td>Fund Balances Unreserved</td>
</tr>
<tr>
<td>9000</td>
<td>Detailed Cash &amp; Interfund</td>
</tr>
</tbody>
</table>

General Ledger Function Codes
These are not part of the account structure. However, this does provide additional classification detail when viewing the General Ledger accounts.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1101</td>
<td>Cash</td>
</tr>
<tr>
<td>1102</td>
<td>Impress Funds</td>
</tr>
<tr>
<td>1201</td>
<td>Investments</td>
</tr>
<tr>
<td>1301</td>
<td>Income Tax</td>
</tr>
<tr>
<td>1302</td>
<td>Gross Receipt</td>
</tr>
<tr>
<td>1303</td>
<td>Real Property</td>
</tr>
<tr>
<td>1304</td>
<td>Uncollected Income</td>
</tr>
<tr>
<td>1305</td>
<td>Uncollected Gross Receipts Tax</td>
</tr>
<tr>
<td>1306</td>
<td>Uncollected Real Property Tax</td>
</tr>
<tr>
<td>1309</td>
<td>Unapplied Tax Receipts</td>
</tr>
<tr>
<td>1311</td>
<td>Other pledged taxes</td>
</tr>
<tr>
<td>1321</td>
<td>Receivables from Federal</td>
</tr>
<tr>
<td>1331</td>
<td>Interfund Receivables</td>
</tr>
<tr>
<td>1351</td>
<td>DUE FROM PRIVATE PURPOSE TRUST FUNDS</td>
</tr>
<tr>
<td>1361</td>
<td>DUE FROM COMPONENT UNITS</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>1391</td>
<td>Other receivables</td>
</tr>
<tr>
<td>1392</td>
<td>Allow for Uncollected</td>
</tr>
<tr>
<td>1401</td>
<td>Inventories</td>
</tr>
<tr>
<td>1501</td>
<td>Prepayments</td>
</tr>
<tr>
<td>1601</td>
<td>Deposits &amp; other assets</td>
</tr>
<tr>
<td>2101</td>
<td>Capital Assets</td>
</tr>
<tr>
<td>2109</td>
<td>Depreciation</td>
</tr>
<tr>
<td>2201</td>
<td>CASH AND CASH EQUIVALENTS</td>
</tr>
<tr>
<td>2202</td>
<td>INVESTMENTS</td>
</tr>
<tr>
<td>2301</td>
<td>Other debits - LTD</td>
</tr>
<tr>
<td>2302</td>
<td>Other debits - DSF</td>
</tr>
<tr>
<td>3101</td>
<td>Cash Overdraft</td>
</tr>
<tr>
<td>3102</td>
<td>Current portion of debt</td>
</tr>
<tr>
<td>3103</td>
<td>Accounts Payable</td>
</tr>
<tr>
<td>3104</td>
<td>Accrued payroll</td>
</tr>
<tr>
<td>3105</td>
<td>Tax Refunds</td>
</tr>
<tr>
<td>3106</td>
<td>Accrued interest</td>
</tr>
<tr>
<td>3107</td>
<td>Interfund Payables</td>
</tr>
<tr>
<td>3108</td>
<td>Payable to Federal</td>
</tr>
<tr>
<td>3109</td>
<td>Due from component units</td>
</tr>
<tr>
<td>3110</td>
<td>Deferred Revenue</td>
</tr>
<tr>
<td>3111</td>
<td>Deposits &amp; other</td>
</tr>
<tr>
<td>3112</td>
<td>ACCRUED EXPENDITURES</td>
</tr>
<tr>
<td>3120</td>
<td>Current portion of compensated absences</td>
</tr>
<tr>
<td>4101</td>
<td>Deferred Revenue</td>
</tr>
<tr>
<td>4102</td>
<td>Unfunded pension</td>
</tr>
<tr>
<td>4103</td>
<td>Deposits</td>
</tr>
<tr>
<td>4104</td>
<td>Notes &amp; Bonds Payable</td>
</tr>
<tr>
<td>4105</td>
<td>Other non-current</td>
</tr>
<tr>
<td>4110</td>
<td>PROVISION FOR TAX REFUNDS</td>
</tr>
<tr>
<td>4115</td>
<td>COLA LIABILITY</td>
</tr>
<tr>
<td>4310</td>
<td>DEPOSITS AND OTHER LIABILITIES</td>
</tr>
<tr>
<td>7001</td>
<td>DELETE</td>
</tr>
<tr>
<td>7002</td>
<td>DELETE</td>
</tr>
<tr>
<td>7003</td>
<td>DELETE</td>
</tr>
<tr>
<td>7004</td>
<td>DELETE</td>
</tr>
<tr>
<td>7005</td>
<td>DELETE</td>
</tr>
<tr>
<td>7101</td>
<td>RELATED ASSETS</td>
</tr>
<tr>
<td>7102</td>
<td>DEBT SERVICE</td>
</tr>
<tr>
<td>7103</td>
<td>SPECIFIC PURPOSE</td>
</tr>
<tr>
<td>7104</td>
<td>ENCUMBRANCES</td>
</tr>
<tr>
<td>7105</td>
<td>CONTINUING APPROPRIATION</td>
</tr>
<tr>
<td>7200</td>
<td>FUND BALANCE - NON-SPENDABLE</td>
</tr>
</tbody>
</table>
Transaction Codes

Transaction Codes tell the AS400 system how to process the transaction. These are important codes to understand.

The following codes are the common OAG codes.

<table>
<thead>
<tr>
<th>TRNCD</th>
<th>TraCdDef</th>
<th>Description</th>
<th>Catg</th>
</tr>
</thead>
<tbody>
<tr>
<td>120</td>
<td>Record Initial Encumbrance</td>
<td>Record Initial Encumbrance</td>
<td>EN</td>
</tr>
<tr>
<td>170</td>
<td>Partial payment of Encumbrance</td>
<td>Partial payment of Encumbrance</td>
<td></td>
</tr>
<tr>
<td>220</td>
<td>Adjust or cancel encumbrance</td>
<td>Adjust or cancel encumbrance</td>
<td></td>
</tr>
<tr>
<td>391</td>
<td>Expense Adjustment/Transfer no Prior Enc</td>
<td>Expense Adjustment/Transfer no Prior Enc</td>
<td></td>
</tr>
<tr>
<td>393</td>
<td>Work Request Expense Partial</td>
<td>Work Request Expense Partial</td>
<td></td>
</tr>
<tr>
<td>610</td>
<td>Original appropriation (Local)</td>
<td>Original appropriation (Local)</td>
<td>PY</td>
</tr>
<tr>
<td>614</td>
<td>Amend appropriation (Local)</td>
<td>Amend appropriation (Local)</td>
<td></td>
</tr>
<tr>
<td>615</td>
<td>Correct appropriation (Local)</td>
<td>Correct appropriation (Local)</td>
<td></td>
</tr>
<tr>
<td>623</td>
<td>Current period allotment</td>
<td>Current period allotment</td>
<td></td>
</tr>
<tr>
<td>655</td>
<td>Current period allotment</td>
<td>Current period allotment</td>
<td></td>
</tr>
<tr>
<td>677</td>
<td>Intra-agency transfer</td>
<td>Intra-agency transfer</td>
<td></td>
</tr>
</tbody>
</table>

The following are all available transaction codes and descriptions. The categories provide what it can be used for (EN for encumbrances, PY for prior year, etc).

<table>
<thead>
<tr>
<th>Transaction Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>T/C</td>
</tr>
<tr>
<td>--------</td>
</tr>
<tr>
<td>120</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>130</td>
</tr>
<tr>
<td>131</td>
</tr>
<tr>
<td>133</td>
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<tr>
<td>134</td>
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<td>135</td>
</tr>
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<td>136</td>
</tr>
<tr>
<td>160</td>
</tr>
<tr>
<td>160</td>
</tr>
<tr>
<td>161</td>
</tr>
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490 Payroll/Labor Distribution  PL
580 G/L Receipt  CR
590 Revenue receipt deposited into g/l  CR
593 Revenue Voucher  JV
601 Checkwrite journalization  JV
604 Manual G/L entry  JV
605 Manual G/L entry (correction)  JV
609 Governor's transfer authority  BD
610 Original appropriation (Local)  BD
611 Original revenue estimate  BD
612 Revenue estimate adjustment  BD
613 Current period estimate revenue  BD
614 Amend appropriation (Local)  BD
615 Correct appropriation (Local)  BD
620 Lapse prior year appropriation  BD
621 Original appropriation  BD
622 Supplemental appropriation  BD
623 Current period allotment  BD
625 Original appropriation (Federal)  BD
626 Interest Appropriation  BD
627 Correct appropriation (Federal)  BD
629 Amend appropriation (Federal)  BD
631 Original payroll reserve  BD
632 Payroll reserve adjustment  BD
633 Emergency appropriation transfer  BD
635 Original appropriation (Local match)  BD
637 Correct appropriation (Local match)  BD
639 Amend appropriation (Local match)  BD
644 Governor's transfer  BD
652 Original Appn Rentry  BD
655 Current period allotment  BD
672 Backout appn adjustments  BD
677 Intra-agency transfer  BD
827 + Special payment for G/L acct - manual check  PY
827 - Special payment for G/L acct - manual check  RR
829 + Special payment for G/L acct  PY
829 - Special payment for G/L acct  RR
Establishment of Accounts (EOA)

Normally this form is prepared in the beginning of every fiscal year for the next fiscal year’s accounts. However, this form may also be used when new accounts (e.g., federal) need to be established.

Beginning of the Year Accounts

- After the budget has been duly passed, Finance needs to analyze the budget and allocate the funds to each of the divisions based on the actual amount.
- A separate Establishment of Account (EOA) should be prepared for each of the divisions.
- A summary sheet should be prepared to ensure that all the divisions equal to the approved budget.
- A Budget Allotment Schedule (BAS) should also be prepared for each account.
  - This form requires an allotment for the release of funds for each account.
  - Keep in mind that some accounts should be released at the beginning of the year (Contracts, Travel, Office Space Rental, Equipment, Workers Compensation, Drug Testing, Sub-recipients, Miscellaneous, Telephone, Capital Outlay, and Indirect.)
    - Anything that must be encumbered at the beginning of the fiscal year should be released at that point in time.
  - For Salaries and Benefits, this should be allocated based on pay periods. Keep in mind that the two months with three pay days need to be accounted for.
  - For Supplies, it is recommended to release this during the first three quarters.
- The Establishment of Account and the Budget Allotment Schedule should both tie and the public law establishing the amounts should be attached.
- Special Notes:
  - All continuing accounts should have an EOA and BAS attached.
  - Most federal accounts are multi-year. The EOA should reflect the grant end date.
  - CSED is normally four years.
  - It is recommended that CSED accounts have an expiration date of four years. This will alleviate the need to do the EOA and BAS every beginning of the fiscal year.

New Accounts (Federal)

- The EOA and BAS should be prepared for each new account.
- For Federal accounts, include the grant award with the two forms mentioned above.
### Finance and Payroll Section Policies

#### Form ACC-EOA001

Revised 9/2016

*APPLICABLE ONLY TO FEDERAL ACCOUNTS

#### REQUEST FOR ESTABLISHMENT/MODIFICATION OF ACCOUNT

**TO:** DEPARTMENT OF ADMINISTRATION - DIVISION OF ACCOUNTS  
**VIA:** BUREAU OF BUDGET & MANAGEMENT RESEARCH  
**FROM:**

*Agency Grant Manager / Contact Number:*

**ACCOUNT TITLE (Max 30 characters):**

### PURPOSE:

- Grant Award [Original] - Federal
- Catalog Number Change - Federal
- Appropriation [Original] - Local
- Grant Award [Supplement] - Federal
- Appropriation Type Change
- Appropriation [Supplemental] - Local
- Grant Period Modification - Federal
- Object Class(es) - Add / Delete
- Appropriation Period Modification
- Grant Number Change - Federal
- Local/Federal Participation Ratio
- Other [specify]:

### APPROPRIATION TYPE:

- Local Operation [A]
- Federal 101 [E]
- Subgrants [J]
- Federal Local Match [B]
- Federal CIP [F]
- Reimbursable Appropriations [X]
- Local Continuing [C]
- Federal Match Continuing [G]
- Work Request [Z]
- Local CIP [D]
- Federal 101 Continuing [H]
- Other:

### OBJECT CLASS(ES) REQUIRED:

- 111 Salary
- 233 Office Space Rental
- 280 Sub-Recipient/Grants
- 450 Capital Outlay
- 112 Overtime/Premium Pay
- 240 Materials / Supplies
- 290 Miscellaneous
- 701 Indirect - Local
- 113 Benefits
- 250 Equipment
- 361 Utilities - Power
- 701 Indirect - Federal
- 220 Travel
- 270 Worker's Comp Benefits
- 362 Utilities - Water
- 800 Expense Reimb.
- 230 Contractual
- 271 Drug Testing
- 363 Utilities - Telephone
- Other:

### AUTHORITY / *GRANT NO. / PL NO. CATALOG NUMBER (Category Code)

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<th>EXPANSION DATE</th>
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### APPROPRIATION (GL or REV) ACCOUNT NUMBER

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### JOB ORDER ASSIGNED

**LOCAL MATCH ACCOUNT NUMBER**

**NOTE** IF LOCAL MATCH ACCOUNT DOES NOT EXIST, PLEASE ATTACH SEPARATE E.O.A. REQUEST.

**REQUESTOR:**

**BBMR:**  
**DIVISION OF ACCOUNTS**

**REQUESTED BY**

**APPROVED BY**

**DATE**

**DATE**

### DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY

**NOTES:**

Form ACC-EOA001 Revised 9/2016

*APPLICABLE ONLY TO FEDERAL ACCOUNTS*
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**Page 39 of 178**
Federal Close Out Report
When completing the final federal report, you will need to retrieve the FGIA Summary by Award report. This should be the basis for the accounting close out.

You will need AS400 access. If access is not granted, see “DOA AS400 Access Request” protocol.

AS400 Navigation:

On the main menu, go to option 12. Miscellaneous Receivables/Payables Menu.

Choose Option 7: FGIA Receivables Account Records.

Type in the account number in the FGIA account field, enter, then on the account type in option 12 “SumByAward” to retrieve the report.
Federal Financial Reports

The Federal Financial Reporting function was assigned to the Finance Section in FY2018 by the Chief of Staff. The following is the instructions for the Federal Financial Reporting process.

Federal Financial Reports (FFRs) are due 30 days after the end of every quarter.

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Federal Financial Reports—Due Quarterly

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<tr>
<th>Reporting Period</th>
<th>Due By Date</th>
<th>Delinquent After</th>
</tr>
</thead>
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<tr>
<td>October 1-December 31</td>
<td>January 30</td>
<td>January 30</td>
</tr>
<tr>
<td>January 1-March 31</td>
<td>April 30</td>
<td>April 30</td>
</tr>
<tr>
<td>April 1-June 30</td>
<td>July 30</td>
<td>July 30</td>
</tr>
<tr>
<td>July 1-September 30</td>
<td>October 30</td>
<td>October 30</td>
</tr>
</tbody>
</table>
To prepare FFRs:

1. Sign in to OJP Grant Management System (GMS)
   
   [https://grants.ojp.usdoj.gov/gmsexternal/login.jsp](https://grants.ojp.usdoj.gov/gmsexternal/login.jsp)

2. Click Financial Status Reports on the grant block

   ![](Image)

3. Click ‘Create’ on the reporting period row

4. AS400 Navigation:

   On the main menu, go to option 3. Appropriations

   ![](Image)

   Type in the account number of the grant on the Position to Account field, enter, then type Shift+F5 to view the “Sum by Object”. Print the screen.

   ![](Image)

   Type F12 to exit, then type Shift+F2 and enter the date and month (e.g., 092018) to view the “File Total” and print the screen.
GMS data input:

Sign into GMS. If you do not have an account set up, coordinate with the designated Program Coordinators to have your account set up and complete required training.

- On the GMS, enter the account number on line 5, Recipient Account Number.
- On line 6, select ‘No’ if this is a quarterly report, select ‘Yes’ if this is a final (closeout) report.
- Use the total expenditures on AS400 and enter on line 10e.
- Use the total outstanding encumbrances on AS400 and enter on line 10f.
- Enter $0 on line 10i if the grant is 100% federally funded.
- Use the total expenditures on AS400 and enter on line 10j.
- Cross reference the amount on line 10h (GMS) with the available balance stated on AS400. Investigate any variances.

The FFR draft will look like this:
Click Save to save your report as a draft and prepare an inter-office memorandum to the Attorney General via Chief of Staff, Program Coordinator, and General Accounting Supervisor stating the grant name, award number, and report end date.

Once approved, log onto GMS and click submit.

Print the final FFR and file in respective grant folder.

The final FFR package should include the submitted FFR, AS400 print outs, Inter-office memo, and accompanying drafts.

Financial Activity Report and Tracking
Financial activity reports are intended to capture the variance between transactions that are in process or en route to DOA and what is recorded on AS400. After a transaction has been internally reviewed and approved, it must be recorded on the financial activity report before it is sent to DOA for processing. The documentation of these transactions decreases the occurrence of:

a. over-certifying funds
b. processing payments with no sufficient funds

c. processing duplicate invoices that have already been sent to DOA

The Financial Activity Reports allows the finance team to track transactions by encumbrance to easily verify the true remaining balance as well as determine what needs to be liquidated. The financial activity is broken down into categories: Appropriations, Allotments, Budget Modifications, Expenditures, Encumbrances and Other. To input transactions:

1. Determine which division or grant award the transaction is for.

   a. OAG divisions

      • 1100- Admin
      • 1110- Solicitor
      • 1120- Prosecution
      • 1130- Litigation
      • 1150- Consumer
      • 1180- Family

   b. CSED

   c. Grants

2. Click the object category tab

   • Green tabs are locally funded
   • Red tabs are federally funded

3. Choose the category of the transaction

   • There are drop-down menus in the left-most column for each category to help the user determine where the transaction falls under.

4. Enter the date you are recording the transaction on the left column under DATE.

5. On the left-most column of the transaction category, click the drop-down menu and choose the transaction type.
6. Enter the reference number in the middle column

Examples: contract numbers, requisition numbers, direct payment numbers, JV numbers, etc.

<table>
<thead>
<tr>
<th>Transaction type</th>
<th>Reference No./ Inv. Amt</th>
<th>Contract pmts/ POs</th>
<th>Enc. Amt</th>
</tr>
</thead>
<tbody>
<tr>
<td>120- Record Initial Encumbrance</td>
<td>Q181100001</td>
<td>$ 11,000.00</td>
<td></td>
</tr>
<tr>
<td>170- Partial payment of Encumbrance</td>
<td>P186A0082</td>
<td>$ 11,000.00</td>
<td></td>
</tr>
<tr>
<td>120- Record Initial Encumbrance</td>
<td>Q181100004</td>
<td>$ 88,101.12</td>
<td></td>
</tr>
<tr>
<td>130- Convert Requisition to Encumbrance</td>
<td>P186A01118</td>
<td>$ 7,020.01</td>
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</tr>
<tr>
<td>130- Convert Requisition to Encumbrance</td>
<td>P186A01118</td>
<td>$ 81,081.11</td>
<td></td>
</tr>
</tbody>
</table>

7. Enter the amount on the right-most column

<table>
<thead>
<tr>
<th>Transaction type</th>
<th>Reference No./ Inv. Amt</th>
<th>Contract pmts/ POs</th>
<th>Enc. Amt</th>
</tr>
</thead>
<tbody>
<tr>
<td>120- Record Initial Encumbrance</td>
<td>Q181100001</td>
<td></td>
<td>$ 11,000.00</td>
</tr>
<tr>
<td>170- Partial payment of Encumbrance</td>
<td>P186A0082</td>
<td>$ 11,000.00</td>
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<tr>
<td>120- Record Initial Encumbrance</td>
<td>Q181100004</td>
<td>$ 88,101.12</td>
<td></td>
</tr>
<tr>
<td>130- Convert Requisition to Encumbrance</td>
<td>P186A01118</td>
<td>$ 7,020.01</td>
<td></td>
</tr>
<tr>
<td>130- Convert Requisition to Encumbrance</td>
<td>P186A01118</td>
<td>$ 81,081.11</td>
<td></td>
</tr>
</tbody>
</table>

The type of transaction varies on what column to enter the amount

**Invoices**

Enter invoice number and amount on column next to drop down menu (reference no. column)
Ex: 5-65216 $200.00

**Purchase Orders**

Enter the amount on the column after the PO reference number

**Requisitions**

Enter amount in gray-shaded area

8. Drag down the formula on ‘Balance’ column

Remember to manually input the positive (+) or negative (-) values for budget modifications, appropriation amendments, requisition amendments, and fuel expenses. All other values remain positive and are incorporated into the formula.

**Financial Status Report**

The Financial Status Report is a synopsis of the AS400 accounts. The report presents the appropriations, allotments, expenditures, encumbrances, reserves, available balances and unallotted balances for each division by object class as of a point in time. The report is meant to be provided to division heads for planning purposes.

**AS400 Access:**

From the main menu, chose option 3 Appropriations Records

Type in the account number (up to the program code—do not include the object code) and hit enter.
Hit F17 to sum by object class:

Use these figures to manually input to the Financial Status Report. Repeat for each division. As a note, make sure this is done on a divisional basis, otherwise the figures would be for all available accounts. In addition, ensure at the end that the totals match the Financial Status Report divisional totals.
<table>
<thead>
<tr>
<th>Account</th>
<th>Account Title</th>
<th>Authorizing Legislation</th>
<th>Object Category</th>
<th>Appropriation</th>
<th>Allotments</th>
<th>Expenditures</th>
<th>Encumbrances</th>
<th>Reserve</th>
<th>Available Balance</th>
<th>Unallotted Balance</th>
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<th>Account Title</th>
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<th>Object Category</th>
<th>Appropriation</th>
<th>Allotments</th>
<th>Expenditures</th>
<th>Encumbrances</th>
<th>Reserve</th>
<th>Available Balance</th>
<th>Unallotted Balance</th>
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<tr>
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<td></td>
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<td>$111,248.00</td>
<td>$104,119.26</td>
<td>$99,681.24</td>
<td>$16,762.67</td>
<td>$10,137.02</td>
<td>$6,988.17</td>
<td>$ -</td>
</tr>
</tbody>
</table>
Fixed Assets

Description and Background

Fixed Assets enable the government to provide and deliver the necessary public-sector services. The performance and continued use of these fixed assets is essential to the health, safety, economic development and quality of life of those receiving services. Furthermore, it is necessary for all division and section managers to maintain adequate control over all of the government’s resources, including fixed assets, to minimize the risk of loss or misuse.

Fixed assets, including property, plant, equipment and infrastructure (e.g., roads, bridges, ramps and other similar items), are reported in the governmental activity column of the government-wide financial statements. Such assets, whether purchased or constructed, are recorded at historical cost or estimated historical cost. Construction in progress includes all associated cumulative costs of a constructed fixed asset. Construction in progress is relieved at the point at which an asset is placed in service for its intended use. Donated fixed assets are recorded at estimated fair market value at the date of donation. Fixed assets are capitalized when the cost of the individual items exceeds $5,000, with the exception of all vehicles and computers being capitalized. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend asset lives are not capitalized. Interest incurred during the construction phase of fixed assets is included as part of the capitalized value of the assets constructed. Fixed assets are depreciated using the straight-line method.

Fixed Asset Management, Recording and Tagging Fixed Assets

Fixed Assets are interfaced with the AS400 through purchasing and accounts payable, which creates a corresponding pending asset record. The information gathered include, but is not limited to the following: Purchase Order, Invoice, Journal Vouchers, and other records.

All fixed asset purchases must use object code 450.

For fixed asset purchases using federal funds, prior grantor approval must be obtained prior to the purchase of the asset and must be documented with the Purchase Order file.

For all fixed asset purchases, upon receipt of the asset, the Finance Section should within 3 days tag the asset. The following information should be included on the fixed asset tag: control number, type of asset, model/serial number, and the Purchase Order and Requisition reference. If the asset is purchased with Federal Funds, the tag should state the Grant, Grant Award, and a note that the asset was purchased with federal sources.

PROPERTY OF OAG – CONSUMER
2017-764
EOS Rebel T7i SLR Camera
Model: Rebel T7i
SN: 92021008965
P176a08787 (Q171100113)

The divisions shall notify the Finance Section of any change in location or loss of a fixed asset.

Admin Division and Finance Section shall ensure that appropriate systems of physical management and control are established and adhered to and ensure that the assets are used in accordance with applicable rules and regulations and federal grant conditions and requirements.
Capitalization Policy

Fixed assets should be capitalized if the following apply:

1. The estimated useful life of the asset is greater than one (1) year following the date of acquisition, and
2. The purchase cost of the individual asset is $5,000 or greater, or
3. The purchase is for computers, vehicles and related items.

Purchase costs of fixed assets, including freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use, should be included in determining the acquisition cost and capitalized accordingly.

The capitalization policy threshold applies to individual fixed assets, not to a group of fixed assets. All fixed-type items and purchases that do not meet the above criteria should be expensed in the period which they are acquired.

Useful Life and Depreciation

The useful life of the asset is the amount of time the department is expected to receive a benefit from the asset. The asset life is generally determined by best practices and general useful lives are listed below unless there is sufficient evidence for an alternative useful life.

<table>
<thead>
<tr>
<th>Type</th>
<th>Useful Life (In Years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>N/A</td>
</tr>
<tr>
<td>Construction in progress</td>
<td>N/A</td>
</tr>
<tr>
<td>Buildings</td>
<td>40</td>
</tr>
<tr>
<td>Vehicles</td>
<td>5 to 6</td>
</tr>
<tr>
<td>Computers</td>
<td>5</td>
</tr>
<tr>
<td>Equipment and Machinery</td>
<td>7</td>
</tr>
<tr>
<td>Furniture and Fixtures</td>
<td>7</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>25</td>
</tr>
</tbody>
</table>

Fixed assets are depreciated using the straight-line method. Such is calculated by dividing the acquisition cost over the useful life to obtain the annual depreciation.

Donated Property

Donated fixed assets are donated from various other governments or private businesses for the use of the government. Donated fixed assets are recorded at estimated fair market value at the date of donation. Donated property must also meet the established capitalization thresholds to be capitalized. A receiving report from the department must be completed, in which the donated property is verified to the invoice. The department receiving the donated property must also perform an assessment of the value of the donated property. See example below for vehicles.
Vehicles Assessment example:

Need to obtain the following to determine the blue book value:

Year, Make, Model, Engine Size (4 cylinder, 6 cylinders, etc.), Drive Train (2WD, 4WD), Transmission (Automatic, Manual 4-Speed), Mileage, and other working equipment (Air Conditioning, Power Steering, Radio Type, Towing Package, etc.)

Determine Value from Kelly Blue Book via www.kbb.com

Physical Inventory
Physical Inventory will be conducted annually by the divisions and verified by the Finance Section (or another designee). The Finance Staff will send inventory worksheets listing all the assets to the division head, along with instructions regarding the physical inventory. The division head or their designee, shall locate all items, update the inventory worksheet data and return to the Finance Staff within thirty (30) working days. Once the Fixed Assets staff updates the Fixed Assets System (or listing), an updated fixed asset listing will be printed and they will arrange with the divisional head a date and time for the physical inventory walk through. The division head or designee will escort the Fixed Asset Staff to each item. The Fixed Asset Staff will verify the assets to the schedule and update the Fixed Assets System as needed.

Asset Disposal
Fixed Assets of the Government cannot be thrown away or discarded. To dispose an asset, the division must complete the asset disposal form provided by the Administration Division. The department must provide the appropriate tag number, description, date and other fixed asset details. Furthermore, the department head must sign and approve the disposal form provided by the Administration Division. No disposal of assets will be processed if the forms are not properly completed and submitted. If the asset is to be surplused, the department must complete the asset disposal form provided by the Administration Division upon which such will be transferred to the General Services Agency for approval.

Asset Transfers
When the agency no longer has a need for the asset, but another government department may make use of the asset, the agency can transfer it to the other department by filling out the asset transfer form provided by the Administration Division. The transferring division must provide the appropriate tag number, description, date, department the asset is transferring to and the location the asset will be located. Furthermore, the division head for the current location of the asset and the department head for the new location of the asset must sign and approve the transfer form provided by the Administration Division. No transfers of assets will be accepted if the forms are not properly completed and submitted.

Stolen Assets
For any government property that has been stolen, the employee that discovered the suspected theft must report such to their division head within 24 hours. Additionally, the division head must
notify the Guam Police Department, within the same time period of 24 hours. Upon the police investigation, a copy of the report pertaining to the theft and an incident report must be provided to the Chief of Staff in which the stolen asset will be removed from the Fixed Assets System.

Missing Assets
For missing assets discovered during the physical inventory, the Finance Staff will discuss the items with the division head to ascertain their possible location on which the division head will have 10 working days to try and locate the item. If the item still cannot be located, it will be recorded as disposed in the Fixed Assets System and the division head must submit an incident report to the AG. Furthermore, all missing assets will be reported by division to the Guam Legislature, Office of Public Accountability, Governor, Etc.

Assets Located Off-Site of Agency:
When a division head determines that it is necessary for a government employee to take government equipment off-site, an equipment form must be signed and approved which details the equipment, serial number, make, model and its intended use while the asset is off-site. The form must be completed when the equipment is returned by the agency.

Fuel
The reconciliation of Fuel costs is a vital internal control process. A limited number of staff can purchase fuel and it should only be for specifically designated “official” OAG vehicles.

Those authorized to purchase fuel should receive an official gas receipt from the fuel supplier. This receipt should include the name of the purchaser, the amount of fuel purchased, the license plate of the vehicle, and other relevant data.

These receipts should be received by an appointed finance representative. The representative should (a) post the receipts in the fuel log, (b) make a copy of the receipts on a periodic basis (i.e., monthly), and (c) file the copy and the actual receipts in a file.

On a monthly basis, the Department of Administration sends OAG a download of the fuel charges made to the account. This should be reconciled to verify the accuracy of the transactions and to identify potential abuses.

Inventory

When supplies are delivered to the OAG, the Finance Staff should compare the invoice to the purchase order to ensure that the correct goods are being delivered. If all items are within the scope of the Purchase Order, then the vendor’s invoice copy should be signed.

If the goods are for another division, contact their assigned representative to schedule a pick up.

If the goods are for Administration Division, the items should be recounted, posted into the inventory log, and placed in the supply room.
Items in the supply room should be controlled. When employees request for supplies, the items should be taken out the inventory books, and the employee should sign out for the items.

**Job Order Changes – Fuel**

In the Fuel protocols, it was noted that DOA provides a listing of all fuel charges for the month. Prior to DOA providing the report, they would inform us of any accounts (fuel cards) in their download that does not match their master fuel file (called rejects). This occurs when (a) there is a card issued to a new employee, or (b) when the existing fuel card is replaced. DOA normally will inform the Finance Section, via email, of a reject. When this occurs, the finance staff should review the fuel card information, determine if it is a valid charge, and then provide the correct job order to the DOA staff.

**Job Order Changes - Payroll**

There may be instances when employees are transferred to another division without a Personnel Action Form (PAF) or, for federally paid employees, the grant funding changes. A job order must be prepared and submitted to DOA Payroll to update the payroll master. This is only done if there is no PAF. Furthermore, it is advisable to review the accounts to ensure the charges were made to the correct account and there are no overages for federally funded employees.

// rest of this page left blank//
## REQUEST FOR CHANGE OF EMPLOYEE

**REQUEST NO.** J181100001

**DATE** 30-Nov-17

### FROM

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMPLOYEE’S NAME</td>
<td></td>
</tr>
<tr>
<td>PAYROLL NUMBER</td>
<td></td>
</tr>
<tr>
<td>OFFICE OF THE ATTORNEY GENERAL</td>
<td>OFFICE OF THE ATTORNEY GENERAL</td>
</tr>
<tr>
<td>1120</td>
<td>1101</td>
</tr>
<tr>
<td>DEPARTMENT NAME</td>
<td></td>
</tr>
<tr>
<td>DEPARTMENT PAY CODE</td>
<td></td>
</tr>
<tr>
<td>PROSECUTION</td>
<td>ADMINISTRATION</td>
</tr>
<tr>
<td>110018001</td>
<td>110018001</td>
</tr>
<tr>
<td>JOB ORDER NUMBER</td>
<td></td>
</tr>
</tbody>
</table>

**EXPLANATION:** To change Department Pay Code from 1120 to 1101.

---

**PREPARED BY:**

**FOR PAYROLL SECTION USE**

**CORRECTED BY:**

**ADMINISTRATIVE ASSISTANT**

**DATE:**

**APPROVED BY:**

**EFFECTIVE PAY PERIOD:**

**ATTORNEY GENERAL**

**REVIEWS BY:**

---

12/9/2017
**Key Custodian**

It is imperative that the Agency have copies of all keys to doors, cubicles, filing cabinets, desks, etc. This is to ensure that operations are not hindered when an employee is not in. The designated key custodian for Administration Division is the General Accounting Supervisor.

All duplicated keys must be tagged, logged, and secured in the Key Safe that is maintained and managed by Finance.

All new cubicle or desk keys must be signed out with an acknowledgement that if the keys are lost, they will be assessed a $50 fee.

If an employee lost a key, the employee should report it to their supervisor and to finance. Finance should prepare an inter-office receipt and provide it to the employee to make payment to the Treasurer of Guam into OAG’s Reimbursement – Employee Fees account (3648-50701).

Under no circumstances should the tagged keys be given to an employee.

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OFFICE OF THE ATTORNEY GENERAL
TRANSFER OF GOVERNMENT PROPERTY
ACKNOWLEDGEMENT FORM

Ownership of Government Issued Keys
The Government issued keys to the PROSECUTION STAFF-0044 cubicle is the sole property of the Office of the Attorney General. It is expected that the employee be cognizant of this fact and apply all reasonable safeguards to ensure that the key is not damaged or lost.

Exiting Government Service
When an employee leaves the OAG or government service the government-issued key is to be returned to the Chief of Staff or his/her designee for purposes of government employee clearances.

Disposition of Keys
If the key(s) become damaged and unuseable, a written incident report shall be sent to the Chief Investigator and the Chief of Staff.

Cost to Replace Keys
As recipient of the keys, I understand that if lost or damaged, I will be assessed a $50 fee.

User Compliance
I have read and fully understand the requirements set forth above and will abide by these terms.

Keys Assigned
A-124E and B-129E

Employee Name

Date

Prosecution

Employee Title

Assigned Division

Employee Signature

Date Returned:

key Custodian:
GOVERNMENT OF GUAM
OFFICE OF THE ATTORNEY GENERAL
INTER-OFFICE RECEIPT

DATE: __________________________

TO: TREASURER OF GUAM

FROM: Office of the Attorney General, Finance Section

PAYOR: __________________________

Please deposit payment in the amount of __________________________

(Check No. _________________________) to account number 3640-50761 (Reimb Employee Fees)

(Please input remarks)

Remarks: __________________________

Authorized Agent

______________________________

[DOA TOS copy]

GOVERNMENT OF GUAM
OFFICE OF THE ATTORNEY GENERAL
INTER-OFFICE RECEIPT

DATE: __________________________

TO: TREASURER OF GUAM

FROM: Office of the Attorney General, Finance Section

PAYOR: __________________________

Please deposit payment in the amount of __________________________

(Check No. _________________________) to account number 3648-50761 (Reimb Employee Fees)

(Please input remarks)

Remarks: __________________________

Authorized Agent

______________________________

[DOA TOS copy]
Journal Vouchers

Journal Vouchers (JVs) are used to record accounting transactions when the transactions do not fall under a purchase order, contract, invoice, payroll interface, or other original entry document. Knowledge of basic accounting is highly recommended. i.e. the normal account balance (debit or credit).

Examples of transactions recorded on JVs include, but are not limited to:

1. Expense Transfers between Accounts
2. Cancellation of Checks
3. Recording of Revenue Receivables
4. Payments for Military Leave without Pay

When applicable, copies of supporting documentation should be attached to the JV.

Line-by-Line Instructions:

Journal Voucher Number – This line should be left blank by the Originator; the Division of Accounts assigns the number upon approval.

Line 1 – Date: This line should be left blank by the Originator; the Division of Accounts will complete the date entered upon approval.

Line 2 – Page: Enter the page number and the last page number of the JV. One-page documents should be completed page 1 of 1.

Line 3 - Department Control Number: The originating department or agency preparing the JV must enter a control number. The structure of the control number follows:

Example: J 18 1100 001
J (Journal Voucher)
18 (Fiscal Year)
1100 (Dept & Division)
001 (Control Number)

This Control Number will greatly assist in the tracking of your JV within the Department of Administration. This number will be used as the DOA Intake reference number throughout the processing cycle within Division of Accounts.

Line 4 – Tran Code: Enter the proper transaction code for the account.

Tran Code - Type of Adjustment

391, 489, 490 - Payroll (i.e. Labor Cost Distribution)
391 - Direct Expenditure (i.e. payments, Tenda)
392 - Expenditure Offset against
393 - Encumbrance (i.e. PO or contract)
Line 5a – Job Order Number: Enter the Appropriation Job Order Number (JON), including the object class. (leave blank if not an Appropriation Number).

Line 5b – Account Number: Enter the Appropriation Number (excluding the object class number), Revenue or General Ledger Accounts.

Line 6 – Prior Reference: Enter the relevant document number (see following page).

Line 7 – Vendor Number: (MUST be included when trans code 392 and 393 are utilized) enter the vendor number assigned to the encumbrance document.

Line 8 – Debit: Enter the transaction amount in the appropriate column.

Line 9 – Credit: Enter the transaction amount in the appropriate column.

Line 10 – Totals: The total of debits must equal the total of credits. The total of credits must equal the total of debits.

Line 11 – Explanation: Enter a concise explanation of the reason for the JV including references to another document as applicable.

Line 12 – Preparer to Check: Check the boxes listed accordingly; print, sign, date, and contact number.

Line 13 – Approving Official to Check: The Certifying Officer and/or Approving Official of the department must sign and date accordingly.

Line 14 –FOR DOA USE ONLY

// rest of this page left blank//
### DEPARTMENT OF ADMINISTRATION
### DIVISION OF ACCOUNTS

**Journal Voucher**

<table>
<thead>
<tr>
<th>Account No.</th>
<th>Prior Reference</th>
<th>Debit</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>391-0000-01</td>
<td>LAB09006</td>
<td>500.00</td>
<td></td>
</tr>
<tr>
<td>301-0000-02</td>
<td>LAB09006</td>
<td></td>
<td>500.00</td>
</tr>
<tr>
<td>383-0000-230</td>
<td>P076A00001</td>
<td>50.00</td>
<td></td>
</tr>
<tr>
<td>382-0000-230</td>
<td>P076A00002</td>
<td>50.00</td>
<td></td>
</tr>
</tbody>
</table>

**Explanations:**

- To reclassify FY07 labor costs
- To offset expenditure against proper encumbrance

**Prepared by:**

**Approved by:**

**Division of Accounts Use Only:**

- Accountant / Tech. Supervisor Reviewing:
- Manager Reviewing:

**OVERRIDE IS AUTHORIZED BY MANAGER**

**Page 61 of 178**
### DEPARTMENT OF ADMINISTRATION
#### DIVISION OF ACCOUNTS

**Journal Voucher**

<table>
<thead>
<tr>
<th>TRAIL CODE</th>
<th>ACCOUNT NO. (Description)</th>
<th>PRIOR REFERENCE</th>
<th>VENDOR #</th>
<th>DEBIT</th>
<th>CREDIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>391</td>
<td>5101-E18-11170-CE101-230</td>
<td>January 2018 Bank Recon</td>
<td>Invoice BR13-004</td>
<td>$760.00</td>
<td></td>
</tr>
<tr>
<td>593</td>
<td>2290-60601</td>
<td></td>
<td></td>
<td>$760.00</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL**: $760.00 $760.00

**EXPLANATION:**
Payment for FY2018 Child Support Bank Reconciliation per Memo of Understanding between the office of the Attorney General and the Department of Administration File #07-0399. To record payment for January 2018 received from Child Support.

**AGENCY USE ONLY**

**PREPARER TO CHECK:**
- [X] TRANSACTION CODES ARE CORRECT
- [X] ACCOUNT NUMBERS ARE CORRECT
- [X] PRIOR REFERENCES ARE CORRECT
- [X] VENDOR NUMBERS ARE CORRECT
- [X] JOURNAL VOUCHER IS BALANCED

**CERTIFYING OFFICER AND APPROVING OFFICIAL TO CHECK:**
- [X] I CERTIFY FUNDS ARE AVAILABLE (REQUIRED FOR ALL APPROPRIATION ACCOUNTS).
- [X] I CERTIFY ALL COSTS CHARGED ARE CONSISTENT WITH REQUIREMENT OF APPROPRIATION LAW OR FEDERAL GRANT OR AGREEMENT AND ELIGIBLE TO BE CHARGED (APPROPRIATION ACCOUNTS ONLY).
- [X] I CERTIFY ENTRIES ARE PROPER AND AUTHORIZED BY LAW, RULE OR REGULATION.

Prepared by:
Signature:
Date:
Contact:

Certified by:
Signature:
Date:

Approved by:
Signature:
Date:

**DIVISION OF ACCOUNTS USE ONLY**

Accountant/Tech. Supervisor Reviewing:
Date:
Posting Date:
Posted By:

Manager Reviewing:
Date:
Batch Posted:

Form ACCJVA0891 Revised 12/2002

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Finance and Payroll Section Policies Page 62 of 178
Liquidations
Liquidations are used to de-encumber an obligation in the form of a requisition or a purchase order. Liquidations free up funds that may be used to fund other priorities.

Requisitions:
When we submit a requisition, it should be based on market research and price quotes. GSA receives the requisition and issues a request for quote, then awards the PO to the lowest quote received. In some cases, the final purchase order may be less than the requisition submitted by OAG.

In this case, we should prepare a “Liquidation (Deobligate) Full or Partial Encumbrance” and submit to DOA. The document number should be the requisitions we are liquidating. The amount should be the remaining amount (net of any pending payments). The justification should include why, such as “the purchase order has been issued and the remaining amount in the requisition is no longer needed”.

Purchase Orders:
As with requisitions, we may find that (a) we no longer need a purchase order or (b) the vendor is unable to provide all the required goods or services. In this case the “Liquidation (Deobligate) Full or Partial Encumbrance” form should be generated to de-encumber the remaining balance.

As a note, the vendor name and number must be provided for Purchase Order Liquidations. For requisition liquidations, the vendor name and number should be left blank.

Year End:
At the end of the fiscal year, we should start liquidating (within three months) the purchase orders that cannot be fulfilled. A written confirmation from the vendor stating that the items or services on the purchase order are not available or out of stock should accompany the liquidation form as supporting documentation and justification.
GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS

LIQUIDATE (DEOBLIGATE) FULL OR PARTIAL ENCUMBRANCE

TRANSACTION CODE: 220

DOCUMENT NUMBER* (P.O., Work Request, Requisition or Contract No.**): Q181100036

ACCOUNT or JOB ORDER NUMBER: 5100A181100GA001-230

AMOUNT TO LIQUIDATE / DEOBLIGATE: 208.00

EFFECTIVE DATE (Date Liquidation takes effect): 02/19/18

VENDOR NAME: (BLANK for Requisitions)

VENDOR NUMBER: (BLANK for Requisitions)

* NOTE: A copy of the document being de-obligated and a screen print of the year-to-date balance from the AS400 must be attached.

** REQUIRED for CONTRACTS WITH PREFIX "C" or "B" and for expedited deobligation of Purchase Orders.
Please COMPLETE and ATTACH Form ACC-ROCO01 (Release of Claims).

JUSTIFICATION: To liquidate amount to its respective account. Initial purchase order awarded to Guam Community College is $1,040.00 and total billing is $832.00.

PREPARED BY:

Name & Title ____________________________ Signature ____________________________ Date ____________

APPROVED BY:

Name & Title ____________________________ Signature ____________________________ Date ____________

FOR DIVISION OF ACCOUNTS ONLY

Received By / Date ______ Reviewed ______ Deobligated ______ Processed By / Date ______

Form ACC-LIQ001 Revised 10/2014
Log Books – Amendments

Amendments to Requisitions and Purchase Orders are generated outside of the AS400. In order to properly track the status of the amendments, an Amendment Log Book has been instituted. Without this tracking procedure, the agency runs the risk of over encumbering (a violation of law).

For all Requisition/Purchase Order amendments, the relevant information should be posted to the sheet below.

<table>
<thead>
<tr>
<th>Date</th>
<th>Requisition No.</th>
<th>Number</th>
<th>Description</th>
<th>Item</th>
<th>Account</th>
<th>Amount</th>
<th>Item Encumbered</th>
<th>Item On Order</th>
<th>Date Requested</th>
<th>Date Received</th>
<th>Total Amount Received</th>
<th>Items On Back Order</th>
<th>Expected Delivery Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Log Books – Back Order Supplies

It is a prudent policy to be able to track when partial orders have been submitted to the agency. In some cases, we receive partial deliveries. This should be caught when the items have been delivered and counted (see inventory protocols). Keeping a running total of back order supplies is key to ensuring that we receive our complete orders.

When a back order or partial order is noted, the information should be keyed into the spreadsheet below. When back ordered items are received, they should be removed from the re-shaded columns and moved to the blue-shaded columns. The total amount of the item received should be reflected on the “Total Amount Received.”

<table>
<thead>
<tr>
<th>PO No.</th>
<th>PO Date</th>
<th>Vendor</th>
<th>Description</th>
<th>Items Received</th>
<th>Date Requested</th>
<th>Total Amount Received</th>
<th>Items On Back Order</th>
<th>Total Amount of Items</th>
<th>Expected Delivery Date</th>
<th>Date of Delivery</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Log Books – Direct Payments

Direct payments submitted to DOA should have a unique identifier. The log book serves as an internal control to ensure that each Direct Payment is accounted for. The log books should be updated when the Direct Payment is generated and again when it is delivered to DOA.
Log Books – Requisitions

Logs books in general are an internal control procedure used to account for manual or multistep procedures. The Requisitions Log keeps track of all the requisitions that have been approved by the agency to the purchase order stage.

The graphic below shows the information tracked.

Log Books – Official Receipts

The Official Receipts log book should record all receipts generated by the OAG to be paid at the TOG. This keeps a running total of the receipts and should be reconciled to the TOG and the AS400 systems. The purpose of this log book is to ensure that revenues are properly posted to the correct account.
Log Books – Telephone Log
This form is to be used when any OAG employee makes a long-distance telephone call on our existing accounts.

Long Distance Telephone Call Log

<table>
<thead>
<tr>
<th>REQUESTED BY</th>
<th>Time</th>
</tr>
</thead>
<tbody>
<tr>
<td>Division</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>( ) -</td>
<td></td>
</tr>
<tr>
<td>Number Called</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Purpose</td>
</tr>
<tr>
<td>City, State</td>
<td>Case Number (if applicable)</td>
</tr>
<tr>
<td></td>
<td>Agency or Individual Called</td>
</tr>
<tr>
<td>Signature and Date of Caller</td>
<td>Received by Admin</td>
</tr>
</tbody>
</table>

Mail Replenishment
The following are the procedures to update or replenish the Postage Meter Machine (Model DM100i). There are two computers that have the postage meter software (the Management Analyst and the General Accountant’s Computer). It is important to monitor the postage meter.

Power On/Off Lock (Green Button)
1) Turn on Postage Meter
2) Display screen will appear the following setting:
   ( Acct:)
   (CLASS: 1st CL Ltr)
   (MAN WT. Use Weight Scale if necessary to weigh packages weighing over a lb.)

Display screen will automatically show $0.48 the amount set for letters.
Otherwise, amount can manually be change if the weight of the document is more than the preset amount of $0.48.

To do this, press the (Yes/Enter) button on the display panel and change the amount manually to, i.e. 5.60 from the preset amount of $0.48.

- When finish, press the preset button and it will automatically go back to $0.48.
- When finished, press the (FUNDS) button. This will instantly show how much postage used, and how much is left.

Balance Left in the Postage Meter
If the postage meter balance is close to $2,000.00, a requisition should be prepared for GSA to process a purchase order for $6,000 to replenish the postage meter. Once a PO is issued for $6,000, the PO is sent to DOA accounting to process a check for $6,000, payable to Pitney Bowes. Once check is issued, both the check and the PO should be mailed to Pitney Bowes via “Certified Return Receipt”.

Once OAG received the CRR Card, allow 5 working days. The Accountant can call on-line to see if the funds have been posted in to our account with Pitney Bowes.

At that time, the Accountant or the General Accounting Supervisor can load the funds into the machine via on-line.

Maintenance of cars
The OAG vehicles should be serviced periodically to ensure the longevity of the agency’s assets.

- A request from the division should be made to the Finance Section.
- An assessment should be done to determine what maintenance should be done.
- Finance should review all existing maintenance purchase orders.

Payroll
Payroll accounts for the majority of our expenditures and has the most direct financial impact to the agency and its employees. It is important to be accurate and timely when performing the payroll function.

Time and Attendance Records
- All employees must clock in upon their arrival to work in the morning and clock out upon their departure from the office. A time card that will be provided by your designated Administrative Supervisor.
- EMPLOYEES MUST ALSO TIME IN AND OUT FOR LUNCH. Full Time Employees shall be allowed a minimum of 30 minutes and up to an hour meal period during each day.
• A full-time employee is allowed a 15-minute break period in the first half and the second half of the work day.
• Any employee who by reason of illness or otherwise cannot arrive at the office within a timely fashion shall notify their supervisor.
• It is the responsibility of the employee to submit all leave requests to their supervisor for approval.

Minimum charge of annual/sick leave
An employee who uses annual/sick leave in an amount of time which is less than a full hour, shall be charge leave daily according to the following table

<table>
<thead>
<tr>
<th>Minutes Used</th>
<th>Time Charged</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-14 Minutes</td>
<td>0 Minutes</td>
</tr>
<tr>
<td>15-30 Minutes</td>
<td>30 Minutes</td>
</tr>
<tr>
<td>31-60 Minutes</td>
<td>60 Minutes</td>
</tr>
</tbody>
</table>

Sick Leave
Can be used when

1) Receiving Medical, Dental appointment, Optical Exam or Treatment, Mental or Counseling Treatment,
2) Sick or injured,
3) Gives birth or becomes a father pursuant to maternity and paternity statutes.
4) To provide health care for a member of the employee's immediate family as a result of serious illness or injury. (Serious illness or injury means an urgent condition that is certified by the attending physician as requiring hospitalization, institutionalization, or extended home care in which a person needs the constant administration of special medical care or support. Immediate family member means the employee's spouse, common law, parents, parents-in-law, grandparents, brothers, sisters, children, grandchildren, any step or adoptive parents, adopted children or grandchildren of both the employee and the spouse, guardian or person loco parentis.)

Certification.
If an employee is absent because of illness, injury, medical condition or quarantine in excess of three (3) consecutive days or for the full day immediately before or after a holiday, weekend, day off or vacation may be required to furnish a certification as to the incapacity from a regularly licensed physician or other evidence administratively acceptable. The department head may require certification for such other period as is appropriate.

Excused Absences/Administrative Leave
An excused absence is an absence from duty administratively authorized without loss of pay and without charge to leave.

Administrative leave can be used for the following:
- Participation as a Competitor in a Government of Guam Personnel Examination or Interview
- Natural Disasters and Other Emergency Conditions
- Participation in Examination for Military Service
- Participation in Officially Sanctioned Events
- Absence Pending Formal Investigations
- Disabled Veterans Reexamination or Treatment
- Volunteer Services during disasters/emergencies
- Attendance at official meetings/conferences on or off island
- Approved training

Supporting documents must be attached

---

**CHILD SCHOOL RELATED ACTIVITIES - EXCUSE SLIP**

Public Law 34-85

<table>
<thead>
<tr>
<th>Name of Parent / Guardian:</th>
<th>Date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Student:</td>
<td>Grade:</td>
</tr>
<tr>
<td>Name of School:</td>
<td></td>
</tr>
<tr>
<td>Arrival Time:</td>
<td>Departure Time:</td>
</tr>
<tr>
<td>Signature of Teacher or School Official:</td>
<td>Total Hours:</td>
</tr>
</tbody>
</table>

*An Act to amend §3702(a)(2) and add a new §3703(a), both of Article 7, Chapter 2, Title 22, Guam Code Annotated, Relative to specifying references in Public Law 33-170.* Which was signed on March 2, 2018, as Public Law 34-85.

An employee of the government of Guam who is a parent shall be granted administrative leave for the purpose of child school-related activities, such as to find, enroll, or re-enroll the employee's child in a school or with a licensed child care provider, to meet with a teacher or other school official concerning the employee's child's performance, to volunteer parental-involvement time at the employee's child's school, or to participate in activities of the school or licensed child care provider of his or her child, including attendance at a graduation, school play, school fair, and related events, which shall be considered as attendance at an official meeting or conference under Rule No. 8-049 of the Personnel Rules and Regulations of the Department of Administration for the purposes of eligibility for administrative leave if the employee, prior to taking the time off, gives reasonable notice to the employer of the planned absence of the employee.

---

All Administrative leave HAS To be APPROVED by the Attorney General

**Parental Involvement Executive Order 98-20, Public Law 34-85**

An employee of the Government of Guam, who is a parent, guardian, or in loco parentis, and who is not otherwise prohibited from such contact with his or her child by order of a court, may use up to a maximum of four (4) hours every two (2) pay periods of Administrative Leave to meet with teacher or other school official concerning the employees child's performance or behavior or to volunteer parental-involvement time at the child's school, including attendance at a graduation, school play, school fair and so forth.
Hours may be split into smaller separate segments over the two (2) pay period time frame but shall not be carried over the next two (2) pay periods or thereafter.

Applies to School Age Children or licensed child care provided.

Must submit parental form signed by a school official. This may be used by Parents, Guardians or loco parentis.

**Early Childhood Intervention Leave Act of 2016 - Public Law 33-230**
Employee leave for parental participation in the early Childhood Intervention Programs for Non-School Aged Children.

Any Employee of the Government of Guam who is a parent of a child with a developmental delay or disability, and who is not otherwise prohibited from such contact with his or her child by order of a court, shall be granted administrative leave for the purposes of meeting, supporting, and participating in his or her child's early childhood intervention learning activities at home, in the community, or in a controlled setting under the guidance of the Guam Early Childhood Intervention System, a Division of Special Education of the Department of Education.

Two (2) hours per pay period of administrative leave.

In the event that a representative from the Department of Education, Special Education Division, determines that more time is required based on the needs of the child and their activities, additional administrative leave hours may be granted, but is dependent upon the approval of the employee's supervisor.

Employee shall provide certification of the dates and times of the activities to their supervisor upon returning to work or as required by the supervisor.

**Bereavement Leave – P.L. 34-40**
Two days of Bereavement Leave-The employee may use leave in any manner which best satisfies his needs. Public Law 34-40 amends the Guam Family Leave and Medical Act to include Bereavement as an allowable criterion.

Leave form must have name of the deceased and relationship to employee Death certificate or obituary attached.

Applies to Immediate Family Member.

**Jury Duty**
Employees who are called for jury in any court in the Territory of Guam shall be excused for duty with full pay and without charge of leave. Present the jury call notification to your supervisor.

Must return immediately when released from Court.

Jury check must be turned over to the AG's office. Failure to do so will result in a conversion to annual leave.
Off-Island Vacation Leave
Annual leave may be used only with prior approval of the Appointing Authority. Approved and signed by the Attorney General.

No Flex Time shall be taken.

Military Leave
An employee who is a member of any Reserve Component of the US Armed Forces shall be entitled to military training leave with pay with charge of annual leave.

15 work days per fiscal year.

Must have Military Orders attached.

Wellness leave
The OAG will provide not more than one (1) hour of administrative leave during working hours per day, and not more than three (3) days per week for physical fitness and wellness activities to the employee.

These hours CANNOT be carried over to the following week. If the employee does not use the hours given per week, the employee will lose those hours.

The one hour includes preparation time for the program, personal hygiene time after the program, and travel time back to the work place.

An employee can only participate in the program for selected day(s) if the employee works a full day on the day employee requests participation.

All wellness taken can be combined into one leave form for the pay period.

(EFFECTIVE 10/6/2017 THE ATTORNEY GENERAL HAS PLACED A MORATORIUM ON THE WELLNESS PROGRAM FOR WORK HOURS)

Maternity Leave
Shall not exceed 30 days encompassing the date of childbirth.

Total leave whether maternity, sick or unpaid shall not exceed six months without the approval of the employee's supervisor.

Copy of hospital issued birth certificate must be provided

Paternity Leave
Granted to male employee occupying a permanent position upon the birth of a child, or children by his wife, including common-law.

Shall not exceed 20 days of paid leave and must encompass the date of childbirth.

Total leave whether paternity, sick or unpaid leave, shall not exceed Six months without the approval of the employee's supervisor

Copy of hospital issued birth certificate must be provided
**Leave Sharing Program**
In the event an employee needs to take leave for medical/personal reasons but may have already exhausted the leave that they earned or accrued. A Government of Guam employee may transfer a number of hours of earned sick or annual leave to another employee in any department or agency of the government.

Must exhaust all accrued annual, sick, flex leave and compensatory time. Two types of leave sharing

1) Sick/Annual Donation Request for Medical Emergency Reasons: Medical Certification by licensed practicing Physician, time frame (end and start date) Minimum of 10 consecutive days

2) Annual leave Donation Request for Personal Reasons: Recipient shall attach some form of proof, e.g. notarized affidavit or other certification to prove validity of request for a minimum of five (5) consecutive days

**Revocation of Leave**
Approved leave may be revoked by the appointing authority when the good of the service requires it, or when evidence shows that the employee on leave is engaged in activities for which the leave would not have been granted.

**Unauthorized Leave of Absence from Duty**
An employee who is absent from duty without proper authorization shall be placed on unauthorized leave of absence without pay.

Repeated unauthorized absences may be grounds for disciplinary action.

**Time Sheets:**

[Received a call from Ms. Doris. Payroll for the next pay period ending is due on Friday at 4:30 pm. Please don’t enter the leave you receive via email until you get the signed leave form. She is not going to accept any late leave forms, we will have to convert it the following week if leave forms are submitted late. Effective PPE 12/23/17 Via email 12/15/17 8:24 am]

The following is a sample of the time sheet that should be submitted to DOA Payroll. This should be signed by the timekeeper and the supervisor. See below for a listing of the supervisors by division.
The following is a sample of the leave form. See above for the types of leave and the supporting documents needed.

// rest of this page left blank//

Finance and Payroll Section Policies  
Page 74 of 178
Divisions & Timekeepers

1101 – ADMINISTRATION: Janett T. Gozalo
   VICTIM SERVICE CENTER: Gabrielle Williams ext. 6025 or Joann Augustine ext. 6015

1110 – SOLICITORS: Josette Guzman ext. 2130

1120 – PROSECUTION: Vivian Nisperos ext. 2410 or Zina Lubasan ext. 2120

1130 – LITIGATION: Alisa Munoz ext. 3765

1150 – CONSUMER: Joelyna San Agustin ext. 3255

1170 – CHILD SUPPORT: Erlinda Uson ext. 1610

1180 – FAMILY: Christina Martinez ext. 4045

Timesheets signed by the Attorney General

1). Elizabeth Barrett-Anderson
2). Joseph McDonald
3). Karl Espaldon
4). Kenneth Orcutt
5). Fred Nishihira
6). Rebecca Perez
7). Carol Hinkle-Sanchez
8). Jacqueline Z. Cruz
9). Pauline Untalan
10). Roberta Happy Rons
Submit timesheets every Wednesday week of pay period ending to AG for signature. All DAG leave forms for AG signature.

Timecards
- Each month, prepare timecards for ADMIN, VSC, FAMILY, SOLICITOR, LITIGATION, CONSUMER.

Beginning Pay-Period

LEAVE FORMS
- Off-Island Leave Forms
  - Indicate “OFF-ISLAND” at top of form
  - Indicate leave balance at the bottom of form
- Start keying in Wednesday (beginning of the pay-period)
  - PAYTK – Sign-In
  - Set Printer: AGON15435 – 1 – Enter
  - Selection/Command: 2 (Access Employee Records and Time) Sign-In
  - Start keying in leave, for each employee:
    - Select 7, enter
Select 2, enter

To add extra line: F8 F9

To delete line: F5

Update time accordingly, using appropriate pay-codes
- Process: F6, enter

- Verify: F12 twice, select 2 (ensure that total hours equal 80 hours)

➢ Due Wednesday before end of pay-period.
End Pay-Period

TIMESHEETS
- Print timesheets: In the order of the Payroll Time Balance Report
  - Select 7; Select 7.
  - Attach all leave forms accordingly.
  - E-mail timekeepers to pick-up timesheets for signatures.
  - Management timesheets routed to AG for signature.

PAYROLL TIME BALANCE REPORT (Certification Sheets)
- Print
  - Select 4: fill in info
  - Submit to COS for signature

Submission deadline, following Monday before 12:00 PM.

EFT PRINTING
- Obtain the Run ID number for the pay period
  - Select 14 (next to any employee name)
- Print EFT Statement by Division
  - Select 9, enter
  - Enter all info
  - Repeat for all Divisions
- To check if the print job went through, CTRL F5, Select 1, Enter
- Scan EFT Statements by Division/Section into PAYROLL folder for each Pay Period
- Update PPE Date on list, print each list by division to be attached to EFT Statements

LABOR COST
- Must be printed every payday and scanned to PAYROLL folder in the U-Drive
  - Select 8, enter
  - Enter Pin Validation
    - To check if the print job went through, CTRL F5, Select 1, Enter
  - E-Mail entire copy to Jeanette Gomez (VSC), and Frankielucky Palomo (CSED)

CHECKS
- Pick-Up any time after 10:00 AM from Treasurer of Guam, DOA
  - Make copies
  - Scan to PAYROLL Folder
- Release Check/EFT Statements to timekeepers at 3:00 PM
Admin Supervisors
Jacqueline Z. Cruz:
- Tony Aguon
- Thomas Paulino
- Elisa Taleu
- Jeanette Gomez
- Erica Leon Guerrero
- Tishawna Mendiola
- Danilo Solmirano
- Carlina Charfauros
- Maureen Guzman
- Peter Leon Guerrero

Pauline Untalan
- Nicole Borja
- Jay Fejeran
- VSC

Thomas Q. Paulino
- Jose Cepeda
- Manny Fejeran
- Toni Roque
- Janett Gozalo
- Alpesh Godhania

Tony Aguon
- Anicia Agulto
- Taryn Guzman
- Jennifer Garrido

Peter Leon Guerrero
- Lorino Osallo
- Vincent Taitingfong
- William Zayas

Petty Cash
Petty cash should be for only emergency small purchases for the office. Petty cash should not be used to bypass the normal procurement policies.

- Petty Cash Custodians are designated at the beginning of the year. After each designation, the custodians should sign off on the Petty Cash Policy Acknowledgement Form before Finance processes the initial petty cash establishment.
- When Custodians submit for reimbursement, there should be three attached forms.
  o ACC-PCA001 “Petty Cash Voucher” should be completed for every transaction of petty cash usage
  o ACC-PCB001 “Petty Cash Fund Cash Count Report” should show how much petty cash is on hand.
  o ACC-PCC001 “Petty Cash Replenishment Report” summarizes the ACC-PC001 transactions by account number.
    - Finance should review all three forms and ensure that the amounts tie and there are sufficient funds in the accounts for replenishment and the proper signatures are present.
- After review, a Direct Payment should be prepared and submitted with the reimbursement for routing to the COS and Attorney General for final review.
- Once signed, the documents should be DocTracked and submitted to DOA Director’s office.
OFFICE OF THE ATTORNEY GENERAL

PETTY CASH POLICY

ACKNOWLEDGEMENT FORM

SECTION I - INTRODUCTION

A. Authority
The Office of the Attorney General has the authority to make rules and regulations, consistent with law, over the financial conduct of the office (5 GCA Chapter 30 §30118.1)

B. Purpose
The purpose of this policy is to prescribe the forms and procedures for requesting, certifying funds, approving requests and accounting procedures thereof for petty cash accountability, disbursement, and replenishment.

C. Objectives
The objectives of these procedures are three-fold: (1) to facilitate efficient control and prescribed methods and forms for the petty cash provision for the office; (2) to serve as a guide for compliance and point of reference; and (3) to facilitate for familiarization and applications for improved personnel communication.

D. Policy
The Attorney General shall designate in writing the Custodian of each authorized Petty Cash Fund for each fiscal year. A copy of such designation shall be furnished to the Department of Administration Director. The Custodian will be held personally liable for any disbursement that is not supported by records herein provided.

Petty cash should be used for small or emergency items. The use of petty cash should not bypass Government of Guam procurement rules and regulations. Petty cash should not be used for food items, beverages, alcohol, tobacco, or any other items prohibited by law.

Petty cash should be controlled and kept in a safe and secured area at all times. Petty cash is the property of the Government of Guam. Under no circumstance shall petty cash be used to pay for personal items. The Finance Section, Administration Division, has the authority to conduct unannounced audits of petty cash funds.
SECTION II - PROCEDURES

A. **General**

1. **Definition:** Petty cash are OAG government of Guam funds that are used to purchase specific items that are not to exceed one hundred dollars ($100) and cannot be traditionally procured via the normal procurement process or through direct payment. Expenditures above $100 must be approved by the respective Deputy Attorney General and the Attorney General (or his or her designee).

2. **Temporary Suspension of Petty Cash Fund:** The Attorney General may suspend the need of the petty cash fund. The action to suspend the need of the petty cash fund shall not invalidate or nullify these procedures.

3. **Petty Cash Purchases:** Purchases through petty cash fund shall be governed by the urgency of the need categorized as small item purchases which require cash payment due to no open purchase order or credit account for the Office of the Attorney General. The maximum one-line item purchase from the fund shall be one hundred dollars ($100).

4. **Forms:** Forms for petty cash purchases and replenishment shall be pursuant to Form ACC-PCA001, ACC-PCB001, ACC-PCC001.

   a. Form ACC-PCA001 “Petty Cash Voucher” shall be completed by the custodian and shall include the number of items, item description, the account number to be charged, and the amount. This shall be signed by the Chief of Staff and the Custodian. Invoice must be attached to this form.
      i. The Document should follow the following structure: PC-17-1100-001
         1. “PC” means Petty Cash
         2. “-17” means the fiscal year abbreviated to two (2) digits
         3. “-1100” means the Agency (11) and the Division (00 for Administration; 10 for Solicitor; 20 for Prosecution; 30 for Litigation; 50 for Consumer; 70 for Child Support; and 80 for Juvenile)
         4. “001” is the division control number.

   b. Form ACC-PCB001 “Petty Cash Fund Cash Count Report” shall be submitted delineating the total cash on hand by denomination. This form should include the total of all cash, be certified by the Custodian; and reviewed and signed by the respective division Deputy Attorney General or Chief of Staff.

   c. Form ACC-PCC001 “Petty Cash Replenishment Report” shall be fully completed by the Custodian to include the Petty Cash Vouchers (ACC-PCA-001) and amounts with a grand total. The Custodian shall also include the Division Name, Account Number, Account Description, and Amount. The Custodian shall sign the report, submit for review to the respective division Deputy Attorney General, and submit to the Certifying Officer.

   d. All three (3) forms must be submitted for the Finance Section to process the petty cash
reimbursement.

5. **Loss of Money:** Any loss of petty cash fund monies must be reported in writing to the Chief of Staff within one day from date of discovery of loss. The Custodian shall be personally liable for any loss of money and depending on the severity of the situation may be subject to disciplinary and adverse action, criminal charges or both.

6. **Accounting for Expenses:** Petty Cash Custodians are responsible for ensuring that there is adequate spending authority in their respective budget account to fully absorb payments out of the Petty Cash Fund.

### B. Requests and Disbursements

When requesting for petty cash, the requestor shall obtain all the necessary information (exact amount, vendor’s name, etc.) prior to the request. An effective process is obtaining a quotation (written or verbal). A quotation contains all the vital information needed to help process the request. Once the information is gathered, then you can proceed to complete the Petty Cash Voucher.

### C. Proof of Purchase

Upon purchasing of items, the original receipt must be submitted as proof of purchase in order to get reimbursed from the Petty Cash Fund. In those cases, where the vendor will only give a "Customer's Copy" not an original receipt, the receipt should be certified by the vendor's representative. Failure to comply will result in the requestor reimbursing the petty cash fund the total amount issued. Invoices must be in English and must show an accurate description of the items being purchased through petty cash.

### D. Replenishment of Petty Cash Fund

Replenishment of Petty Cash Fund may be made as often as necessary. No petty cash replenishment shall be made unless properly authorized by the Attorney General or his or her designated representatives, and properly supported by Petty Cash Voucher which shall be supported by the vendor's invoice marked "Paid" or cash sales slip.

### E. Infraction of Procedures

The Petty Cash Custodian has the obligation to refuse reimbursement for purchases made without first obtaining approvals. If a receipt is not submitted within three (3) days after disbursement from the Petty Cash Fund, the employee who received the funds will have to reimburse the Petty Cash Custodian or action will be taken to involuntarily deduct the exact amount from his or her payroll. Untimely submission in of receipts often results in a delay of replenishing the Fund and disables subsequent disbursements of funds for other requests.

The Chief of Staff shall be informed in writing regarding any infraction of the Petty Cash Fund Procedures by employees. The Chief of Staff, with the approval of the Attorney General, may establish a list of employees not authorized to make purchases through the Petty Cash Fund if the cases become repetitive.

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Finance and Payroll Section Policies  Page 83 of 178
User Compliance

I have read and fully understand the requirements set forth above and will abide these policies.

_________________________________          ____________________________
Employee Name (typed)               Date

_________________________________   ____________________________
Employee Title      Assigned Division

_________________________________
Employee Signature
### PETTY CASH VOUCHER

**Office of the Attorney General**

Document No.:  PC -
Date: 

Pay to:  

Cash disbursement for item(s) described below:

<table>
<thead>
<tr>
<th>Item No</th>
<th>Item(s)</th>
<th>Account No.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

**TOTAL:** $  

- [ ] Approved
- [ ] Disapproved

Cash received by:  

Jacqueline Z. Cruz, Chief of Staff  
DEPARTMENT/AGENCY HEAD  
EMPLOYEE

### WAIVER OF PETTY CASH LIMITATION

(Required only if items are over $100.00 each.)

Director, Department of Administration

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Form ACC-PCA001  
Revised 3/2014
GOVERNMENT OF GUAM
PETTY CASH FUND

Cash Count Report

Cash Count of Petty Cash as of: ____________________

1. Currency and coins

<table>
<thead>
<tr>
<th>Denomination</th>
<th>Pieces</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$ 100.00</td>
<td></td>
<td></td>
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<tr>
<td>50.00</td>
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2. Unreplenished Petty Cash Vouchers:

PC - ____________________
CONTROL NO(S) ____________________

3. Total Petty Cash Fund

4. Overage or (Shortage)

Reviewed by: ____________________
Division Deputy Attorney General ____________________ Date ____________________

I hereby certify I personally counted the composition of the petty cash fund and this report is complete and correct:

FOR TREASURER OF GUAM USE ONLY

ACKNOWLEDGE RECEIPT OF CASH

AUTHORIZED PETTY CASH CUSTODIAN ____________________ DATE ____________________
TREASURER OF GUAM ____________________ DATE ____________________

Form ACC-PCB001
Revised 12/2018
## GOVERNMENT OF GUAM
### PETTY CASH REPLENISHMENT REPORT

**Office of the Attorney General**

<table>
<thead>
<tr>
<th>Control No.</th>
<th>Amount</th>
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I hereby certify that this report presents a complete and correct accounting of the PETTY CASH FUND:

From:__________________ To:__________________

TOTAL OF PETTY CASH FUND: $ 

less: TOTAL EXPENDITURES: $ 

PETTY CASH ON HAND $ 

Reviewed all expenditures listed above are for necessary my division's purposes:

[Signature]

[Name]

Deputy Attorney General

It is hereby certified that all expenditures listed are for necessary government purposes and reimbursement therefore is hereby approved:

[Signature]

Jacqueline Z. Cruz, Chief of Staff

APPROVING OFFICIAL

Form ACC-PCC0001
 Revised 02/2018
Purchase Order - Amendments

There may be times that the Office of the Attorney General may need to amend a Purchase Order. This normally occurs when there is a change in price, change in quantity, or when the scope of services is not sufficient enough for the remainder of the fiscal year. This may also be used to change other information such as Point of Contact.

- Complete the Adjustment of Encumbrance Memorandum to GSA.
- Include the Date, encumbrance Purchase order Reference
- Indicate if this is an increase or decrease to the purchase order.
- Include the requisition number, account number, the “From” price, the “To” price, and the total amount to be adjusted.
- Include the justification for the changes in the “Remarks” section of the memorandum.
- Once completed and reviewed submit to the COS and AG for approval.
- Attached should be sufficient information to justify the change, the AS400 account balance, and the original Purchase Order.

Blanket-Purchase Amendments

- Follow the above steps.
- Include all past invoices with the amendment before submittal to GSA.

It is important to keep a log of all Purchase Order Amendments. See “Log Books – Amendments” for applicable policy.

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MEMORANDUM

To: Certifying Officer, Office of the Attorney General
Via: Director of Administration
From: Chief Procurement Officer
Subject: P176A00349 - Authorized Official Vehicles

Your immediate action is hereby requested to expedite transaction on your standing order.

☐ INCREASE: FROM TO ADJUST
Requisition No.: ____________________________
Allot. Account No.: ____________________________
Amount: $_________ ____________________________

☐ DECREASE: FROM TO ADJUST
Requisition No.: ____________________________
Allot. Account No.: ____________________________
Amount: ____________________________

Remarks: ______________________________________
________________________________________________

AGENCY: Funds Certified By:________________________ DATE: ___________
Jacqueline Z. Cruz, Chief of Staff

☐ Approved ☐ Disapproved by: __________________________
Elizabeth Barrett-Anderson, Attorney General

INSTRUCTIONS:
1. Certify and detach AGENCY’S COPY” for your files.
2. "GENERAL SERVICES AGENCY” and "ACCOUNTING” copies should be submitted to General Services Agency after certification.
3. This form shall be used only for adjustment of encumbrance on transactions made within current fiscal year, otherwise, regular requisition form, Form No. FCN 2-4-4 shall be used.
4. Prior to submission to General Services Agency, please route to Department of Administration, Quality Control, for clearance.

 Acknowledge By __________________________ Date
CLAUDIA S. ACFALLE
CHIEF PROCUREMENT OFFICER

Attachments(s) DOA 131
Records Management
Records, dependent on the type and nature, have a retention policy. Only a few records must be kept as a permanent document. All others should be kept for the retention period, then destroyed absent any reason to otherwise keep the document. (See Finance Directive 2016-01 for the full Records Management Policy). Files that are inactive but within the retention policy should be boxed and securely stored outside of the normal workplace.

- The designated records manager should review the documents to ensure that the files comply with the retention policy dates.
- The boxed files should conform to the standard layout.
  - Fiscal Year, Description of the contents, Box Number, Transfer Date, Destruction Date.
- Semi-annually, our stored boxes should be reviewed for items that can be destroyed.
- A listing of documents should be generated and sent in, via the Chief of Staff, to the Attorney General for disposal/destruction approval.

Replacement or Repair of Machines/Equipment
Repairs should be made periodically to our machines and equipment to ensure durability. Repairs are normal maintenance of the items. Replacement is used when the machine or equipment no longer functions as it is supposed to.

Repairs:

- A request should be made to the Finance Section.
- Finance should look for existing Purchase Orders to see if there is one that can be used.
- If not, then an internal requisition should be done to make the necessary repairs to the equipment or machinery.

Replacement:

- The division should submit an internal requisition for the replacement of any machine or equipment.
- An incident report should be prepared by the division explaining how the item was broken and attached to the internal requisition.

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Reporting: “9 + 3 Report”
The 9 +3 Report is a statutory budgetary reporting requirement.

The 9 +3 Report is mandated to be submitted to the Speaker and Office of Finance and Budget (OFB) on or about July 20. Each appropriation law has included this provision. For FY2018, Public Law 34-42, Chapter XIII, Section 14 reads:

9 + 3 Expenditure Forecasts (Fiscal Year 2018 Run Rate). No later than July 20, 2018, the heads of the branches and agencies identified in the following Subsections shall submit a written report and electronic Microsoft Excel file to the Speaker of I Liheslaturan Guahan and the Office of Finance and Budget that contains nine (9) months of actual expenditures and three (3) months of projected expenditures for Fiscal Year 2018, and shall be detailed by agency, by fund source, by object class:

(d) Office of the Attorney General - Attorney General.

The 9 + 3 expenditure forecast for Fiscal Year 2018 shall mean the estimated amount of expenditures for the entire fiscal year utilizing the nine (9) months of actual expenditures as of June 30, 2018 plus the three (3) months of projected expenditures through September 30, 2018 of each branch or agency. Failure to submit any reports by the required deadline in this Section shall result in a Two Hundred Fifty Dollars ($250.00) fine per missed deadline for the heads of each branch and agency identified which shall be deposited in the GDOE Interscholastic Sports Fund.

To create the report. Extract all appropriations accounts. Sort by divisions and object. Post the Appropriations, Transfers, and Actual Expenditures, and Encumbrances.

The difficulty would be the 3-month projections. Most accounts, we can assume will be used up. In some case, we expect a lapse of funds especially if there is a reserve placed on the accounts.

The most difficult aspect is the projection of salary. This should include the remaining of the current salary levels, plus and increments, any expected hires (prorated) and any potential reserve for retirements (cash out, DC sick leave payments, etc.). This projection is inherently reliant on estimates and highly subjective. Special precautions should be taken to ensure the report is as accurate and reliable as the parameters allow.

This document is used by the OFB to determine next year’s budget.

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Request for Proposals

The OAG is in charge of handing all aspects of the Request for Proposals (RFP). An RFP is used for the procurement of a professional service. This type of procurement is time and effort intensive and is the most challenged (Appealed) form of procurement. It is imperative that the laws, rules, and regulations are followed and abided by. This is for the protection of both the Agency and its Employees.

The following will explore the order and forms that should be used. These operating procedures by no means replaces the laws, rules, and regulations. For the forms referenced below, ensure that you check the OAG website for the most current form.

Use of Official Procurement Email

An official procurement email was established for the sole purpose of receiving and documenting all communications relating to Requests for Proposals. The official email is Procurement@guamag.org. This email is accessible by the Buyer and the General Accounting Supervisor.

It is imperative that all communications be sent through this email. Under Procurement Law, a communications log must be kept and maintained. This email will allow us to do so.

Certification of Complete Procurement Record (Form 001 – Revised 05-07-12)

This form is generally used after the procurement process is complete. However, it provides a helpful summary of the document that need to be used to ensure that all the required documents are available for the public procurement record.
CERTIFICATION of COMPLETED PROCUREMENT RECORD

Instructions: After ascertaining the statement's accuracy and truthfulness, the agency's procurement officer (director or head of agency) must sign the Certification below to indicate that the agency has kept a complete procurement record of all documents required by law. The checklist below is provided to ensure that the record is complete, and must be filled out by the procurement officer or administrator. The checklist is comprised of every item that is required by law for an invitation for bid (IFB) or a request for proposal (RFP), and therefore every item, except as noted below, must be checked for the resulting contract to be considered legally sufficient. Please assemble the procurement record in the order stated below and place it in a three-ring binder, with visible tabs for each of the items below appearing in numerical order.

IFB/RFP No: ___________________ Contractor: ____________________________

☐ 1. Published notice in newspaper of general circulation
☐ 2. Procurement package (IFB or RFP) issued to bidders or offerors
☐ 3. Log of distribution of procurement package
☐ 4. Amendments to IFB or RFP, if any were issued
☐ 5. Logs of distribution of amendments to IFB or RFP, but only if amendments were issued
☐ 6. Minutes or summary of pre-submission conferences, but only if conferences were held
☐ 7. Logs of attendees of pre-submission conferences, but only if conferences were held
☐ 8. Written questions from bidders or offerors, but only if any questions were received
☐ 9. Written answers, but only if any questions were received
☐ 10. Proof that written answers were provided to all potential bidders or offerors, but only if any questions were received
☐ 11. Log of bids or registry of proposals received
☐ 12. Each bid or proposal received
☐ 13. Evaluation of proposals or analysis of bids (bids are not required by law to be analyzed, but may be)
☐ 14. Tabulation of evaluations or analysis (tabulations are not required by law but recommended)
☐ 15. Letters to bidders concerning outcome of bid; for offerors, letters informing them of ranking and letter to best qualified offeror inviting negotiations
☐ 16. Memorandum of evaluations and negotiations (only required for RFP’s)
☐ 17. Notice of intent to award
☐ 18. Any and all communications from or to anyone concerning any part of ITB or RFP
☐ 19. Contract, including all draft versions
☐ 20. Bid protests, if any, and responses thereto
☐ 21. Any determination required by law as may fit the circumstances

CERTIFICATION: Pursuant to 5 G.C.A. §5250, I hereby certify under penalty of perjury that I am the procurement officer responsible for administering the solicitation of the acquisition referenced above, and that I have caused to be prepared and now maintain a full and complete record of the procurement as required by law.

Signature: __________________________
Print Name: ________________________ Date: ____________

AG Procurement Form 001
Revised May 7, 2012
This is a vital document to ensure that all documents and considerations have been addressed. This process starts from the initial planning stages to the formation of the contract. This form must be attached to the procurement binder and submitted to the OAG’s Solicitor Division for contract review. The document is sixteen (16) pages in total. Click on image below to pull up the entire document.
REFERENCE CHECKLIST FOR REQUEST FOR PROPOSALS (RFP)

This is an official Office of the Attorney General procurement form consisting of a list of questions designed as a reference tool of the items to be considered in the request for proposal procurement process. The list is not exhaustive of all the considerations that may be involved in procurement. It is only a tool to assist Government of Guam employees as to questions and sections of the law involved at different stages in the procurement process.

The form is used by the Office of Attorney General Civil/Solicitor Attorneys who handle procurements and is handed out to government employees who participate in an all day procurement workshop: AG Procurement Workshop 101: Acquisition of Professional Services: Developing a Request for Proposal and Conducting a Procurement.

Workshop participants are taken through procurement basics beginning with where the Guam Procurement Laws and Regulations are online at the Supreme Court of Guam, Office of Compiler website: URL: http://www.motice.gov.gu/compiloflaw/. The words in the checklist, for example “record” and “determination”, are explained with examples so that the participants learn fundamental key concepts and practices in Government of Guam procurement.

Disclaimer: This document is a guide only. This document is not necessarily complete. It is a work-in-progress and will be updated periodically. This document does not apply to all procurements. A working knowledge of the Guam procurement law and regulations is necessary to successfully use this document. The checklist paraphrases law and regulation – please read the specific law and regulation.

The user is requested to advise the Guam Office of the Attorney General if corrections or improvements can be made to this document.

You may contact the procurement attorneys at page@guamag.org with your comments, improvements, criticisms or complaints. Please visit the OAG procurement website for further information, URL: www.guamag.org/procurement. All official OAG procurement forms are available on the OAG web site.
INITIAL QUESTIONS

1. Is there a record of planning for this procurement? [5 GCA § 5010; 2 GAR, Div. 4 § 1102.03]

2. Is there a record of the requesting agency’s determination of need? [5 GCA § 5249(a)]

3. Is this procurement mandated by statute? If so, cite: ____________________________

4. Are the services to be acquired for accountants, physicians, lawyers, dentists, licensed nurses, other licensed health professionals, or other professionals? [5 GCA § 5216; 2 GAR, Div. 4 § 3114(c)(1)]

   4.1. If the answer to #4 is “yes,” has a written determination been made in support?

5. Has a reasonable inquiry been conducted with the appropriate personnel department regarding the availability of personnel to perform the services required? [2 GAR, Div. 4 § 3114(c)(2)]

   5.1. If the answer to #5 is “yes,” has it been confirmed that the government does not have the personnel or resources to perform the services?

   5.2. If the answers to #4’s 5 and 5.1 are “yes,” has a written determination been made in support?

6. Has a written determination been made of the nature of the relationship to be established between the government and the contractor? [2 GAR, Div. 4 § 3114(c)(3)]

7. Has a written plan for utilizing the services been developed? [2 GAR, Div. 4 § 3114(c)(4)]

   7.1. Has a written determination been made that the using agency intends to implement the written plan for utilizing the services and include it in the contractual statement of work?

///
Are there laws or regulations applicable to this procurement by virtue of this agency’s enabling legislation or the requirements imposed by the funding source?

If the answer to # 8 is “yes,” list the applicable laws and regulations here:

---

**REQUIREMENTS FOR ALL SOLICITATIONS**

9. Does RFP advise of disclosure of major shareholders? [5GCA §5233]

9.1. Is affidavit form (AG Procurement Form 002) attached to RFP?

10. Does RFP advise that submission of price proposal is a certification by offeror that price was independently arrived at without collusion? [2 GAR, Div. 4 §3126(b)]

10.1. Is affidavit form (AG Procurement Form 003) attached to RFP?

11. Does solicitation conspicuously state prohibition against gratuities and kickbacks? [5GCA §5630(c); 2 GAR, Div. 4 §§11107(3) and 11107(4)(e)]

11.1. Is affidavit form (AG Procurement Form 004) attached to RFP?

11.2. If proposed form of contract is attached to RFP, then prohibition must be stated in proposed contract. Is the prohibition stated? [Instructions: Answer “yes” or “no” only if a proposed form of contract is attached to RFP: if a proposed form is not attached, then your answer is “not applicable”]

12. Does solicitation conspicuously state prohibition against contingent fees and retention of persons to secure contract? [5GCA §5631(c); 2 GAR, Div. 4 §§11108(a)(3), 11108(f), and 11108(b)]

12.1. Is affidavit form (AG Procurement Form 007) attached to RFP?

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12.2. If proposed form of contract attached to RFP, then prohibition must be stated in proposed contract. (Instructions: Answer "yes" or "no" only if a proposed form of contract is attached to RFP. If a proposed form is not attached, then your answer is "not applicable").

13. Does RFP conspicuously state ethical standards? [2 GAR, Div. 4 §§11003(b)]

13.1. Is affidavit form (AG Procurement Form 005) attached to RFP?

13.2. If proposed form of contract attached to RFP, then ethical standards must be stated in proposed contract. (Instructions: Answer "yes" or "no" only if a proposed form of contract is attached to RFP. If a proposed form is not attached, then your answer is "not applicable").

14. Does RFP advise that solicitation for proposals may be cancelled as provided for in the regulations? [5GCA §§5225; 2 GAR, Div. 4 §§3115(c)]

15. Does RFP advise that any bid may be rejected in whole or in part in the best interest of the state as provided for in the regulations? [2 GAR, Div. 4 § 3115(c) (2)]

16. Does RFP recite prohibition against employment of sex offenders? [5GCA §5233(c)]

16.1. If proposed form of contract attached to RFP, then prohibition must be stated in proposed contract. (Instructions: Answer "yes" or "no" only if a proposed form of contract is attached to RFP. If a proposed form is not attached, then your answer is "not applicable").

17. Does RFP recite wage and benefits determination requirement? [5GCA §5211(b); see also 5 GCA §§ 5801 and 5802]

17.1. Is the most recent applicable USDOL wage and benefits determination attached to RFP?

17.2. Is declaration form (AG Procurement Form 096) attached to RFP?

18. Does RFP specifically provide for multiple or alternate bids?
18. If answer is no, then does solicitation state that multiple or alternate bids will be rejected? [2 GAR, Div. 4 §§ 3102(d)]

19. If contract will be for more than one year, does RFP state:

19.1 Contract term and conditions of renewal or extension? [5 GCA §5237(a); 2 GAR, Div. 4 §§ 3121(c)]

19.2 The amount of services required for the proposed contract period? [2 GAR, Div. 4 §§ 3121(c)(1)(A)]

19.3 That contract will be cancelled only if funds not appropriated or are insufficient? [2 GAR, Div. 4 §§ 3121(c)(1)(C)]

19.4 That, if contract cancelled for lack of funds, government will timely inform contractor; but that neither party’s rights under termination clause are affected? [2 GAR, Div. 4 §§ 3121(c)(1)(C) and (D)]

19.5 How award will be determined? [2 GAR, Div. 4 §§ 3121(c)(1)(F)]

19.6 That, if contract cancelled, contractor will be reimbursed unamortized reasonably incurred non-recurring costs? [2 GAR, Div. 4 §§ 3121(c)(1)(G)]

20. If contract will be for more than one year was a written determination made citing relevant factors? [5 GCA §5237(b); 2 Gar, Div. 4 §§ 3121(d)]

[Note: See regulation for relevant factors in making determination.]

20.1 List relevant factors found in written determination:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

21. If contract is to have an option for renewal or extension, is notice of this provision included in the RFP? [2 GAR, Div. 4 §§ 3119(k)(1)]
SCOPe OF WORK [SPECIFICATIONS]

☐ 22. Were specifications reviewed to confirm that they include only essential functions to meet government's needs? [5 GCA § 5206(a); 2 GAR, Div. 4 § 4102(a)]

☐ 23. Were specifications reviewed to confirm that they are not unduly restrictive? [5 GCA §§ 5205]

☐ 24. Is it true that the specifications do not contain features peculiar to services of only one service provider, or have the effect of requiring a sole source procurement? [5 GCA §§ 5206(b); 2 GAR, Div. 4 §§ 4106(a) and 4102(a)(3)]

☐ 24.1. If answer is "no," is there a written determination that it is not practicable to use a less restrictive specification, or that peculiar features are essential, stating reasons why similar services without these features do not meet minimum requirements? [5 GCA §§ 5206(b); 2 GAR, Div. 4 § 4106(a)]

☐ 25. Do specifications describe salient technical requirements or desired performance without restrictions which do not affect requirements or performance? [5 GCA §§ 5208(e); 2 GAR, Div. 4 §§ 4102(a)(2) and 4109(c)]

☐ 26. Do specifications permit maximum practicable competition? [5 GCA §§ 5205; 2 GAR, Div. 4 § 4102(a)(1)]

REQUIREMENTS AND CRITERIA

☐ 27. Does the RFP set forth, prior to publication, all of the requirements and criteria that will be used to determine the best qualified, responsive offeror? [5 GCA § 5216(e)]

RFP DOCUMENT REQUIREMENTS

☐ 28. - 36.6. The following items are mandatory as required by 5 GCA § 5216(c) and/or 2 GAR, Div. 4 § 3114 and must be stated in the RFP:

☐ 28. Description of type of services required [5 GCA § 5216(c); 2 GAR, Div. 4 § 3114(1)(A)]
29. Description of work involved [2 G.A.R., Div. 4 §3114(c)(1)(B)]

30. Estimate of when and for how long the services will be required [2 G.A.R., Div. 4 §3114(c)(1)(C)]

31. Description of type of contract to be used [2 G.A.R., Div. 4 §3114(c)(1)(D)]

32. Date by which proposals shall be submitted [2 G.A.R., Div. 4 §3114(c)(1)(E)]

33. Statement that proposals shall be in writing [2 G.A.R., Div. 4 §3114(c)(1)(F)]

34. Statement that offerors must designate those portions of their proposal which contain trade secrets or other proprietary data which offerors want to keep confidential [2 G.A.R., Div. 4 §3114(c)(1)(G)]

35. Statement that the following is minimum information that proposals must contain:

35.1. Name of offeror, location of principal place of business, and place of performance [2 G.A.R., Div. 4 §3114(c)(1)(H)(i)]

35.2. If deemed relevant, age of offeror’s business and average number of employees over a previous period of time as specified [2 G.A.R., Div. 4 §3114(c)(1)(H)(ii)]

35.3. Abilities, qualifications, and experience of all persons who would be assigned to provide required services [2 G.A.R., Div. 4 §3114(c)(1)(H)(iii)]

35.4. Listing of other contracts under which services similar in scope, size, or discipline were performed [2 G.A.R., Div. 4 §3114(c)(1)(H)(iv)]

35.5. Detailed plan for performance [2 G.A.R., Div. 4 §3114(c)(1)(H)(v)]

36. Description of factors to be used in evaluation and selection process, and their importance, as follows [2 G.A.R., Div. 4 §3114(c)(1)(H)(vi)]

36.1. Quality of detailed plan for performance [2 G.A.R., Div. 4 §3114(c)(2)(A)]
36.2. Ability to perform [2 GAR, Div. 4 §3114(f)(2)(D)]

36.3. Personnel, equipment, and facilities to perform [2 GAR, Div. 4 §3114(f)(2)(C)]

36.4. Record of past performance of similar work [2 GAR, Div. 4 §3114(f)(2)(D)]

36.5. Other factors, as mentioned in RFP, briefly described:

36.6. Is the relative importance of each factor to be considered in evaluating proposals stated in an objective numerical fashion? [5 GCA §5216(c); 2 GAR, Div. 4 §§3114(f) and 3114(j)]

37. If your answer to # 8, above, is “yes,” have you applied all applicable laws and regulations to the development and formulation of the RFP?

PUBLIC NOTICE AND DISTRIBUTION OF RFP

38. Was notice of RFP mailed, published, or otherwise furnished to prospective offerors at least ten days before due date? [5 GCA §5216(c); 2 GAR, Div. 4 §§3114(e) and 3109(f)(2)]

39. If the procurement is for greater than $25,000, was notice of RFP published at least ten days before due date in a newspaper of general circulation or Guam, in a newspaper of local circulation in area pertinent to the procurement, in industry media, or in a government publication designed for public notices? [2 GAR, Div. 4 §§3114(e) and 3109(f)(2)]

39.1. Describe means of publication:

40. Was the RFP or Notice of the Availability of RFP mailed or otherwise furnished to a sufficient number of potential bidders in order to assure competition? [2 GAR, Div. 4 §3109(f)(1) as applicable by §3114(e)]
Was RFP package made publicly available for inspection at the office of the Procurement Officer? [2 GAR, Div. 4 §3109(j)(3) as applicable by §3114(e)]

Was RFP also distributed to persons interested in performing if such persons are known to be interested? [2 GAR, Div. 4 §3114(e)]

Was register or log of distribution of RFP kept?

Given the nature of the service to be acquired, and of the market place, was adequate notice of the need for these services given by the purchasing agency? [5 GCA §5216(e)]

**PRE-PROPOSAL CONFERENCE AND QUESTIONS**

Was pre-proposal conference conducted? [2 GAR, Div. 4 §3114(g) and 2 GAR, Div. 4 § 3109(g)(4) [editor’s note: this section apparently should have been numbered 3109(b), as it is referred to in §3114(g)]]

Was time, date and place announced to all prospective offerors?

Was summary or minutes of conference prepared?

Was summary or minutes of conference distributed to all prospective offerors?

Were questions received from any prospective offeror?

If answer to #49 was "yes," were written answers provided to each prospective offeror who picked up an RFP package?

**AMENDMENTS TO RFP**

Were any amendments or addenda to the RFP issued? [see 2 GAR, Div. 4 §3109(i)]

How many amendments or addenda were issued?

Was each amendment or addenda distributed to or served on all prospective offerors who received an RFP?
54. Was proof of distribution or service kept in the form of a register or log of distribution?

55. Was proof of service kept in the form of some other documentation? [see 2 GAR, Div. 4 §3109 (i) (2)]. If "yes," please identify form of documentation.

RECEIPT AND OPENING OF PROPOSALS

56. Was register of proposals received kept? [2 GAR, Div. 4 §3114 (h) (1)]

57. Was each proposal time-stamped and dated? [2 GAR, Div. 4 §3114 (h) (1)]

58. Were the officers of late proposals notified that their proposal would not be considered? [see 2 GAR, Div. 4 §3109 (k) (3)]

59. Were proposals opened privately in the presence of two or more procurement officials? [2 GAR, Div. 4 §3114 (h) (1)]

60. Were proposals kept in a secure place until established due date? [2GAR, Div. 4 §3114(b) (1)]

61. Were the contents of proposals disclosed to any unauthorized persons? [2 GAR, Div. 4 §3114 (h) (1)]

DISCUSSIONS, EVALUATIONS AND SELECTION OF BEST QUALIFIED OFFEROR

62. Were discussions held with any offeror? [SGCA §5216(d) and 2 GAR. Div. 4 §3114(d) (1)]

63. If answer to #62 was "yes," was care taken that information from other proposals was not disclose to the offeror with whom discussions were being held? [2 GAR, Div. 4 §3114(i) (2)]

64. As a result of discussions, did any offeror decide to modify or withdraw its proposal? [2 GAR, Div. 4 §3114 (i) (1)]
66. If any proposals were modified, was a log of modifications kept? [2 GAR, Div. 4 §3114(b)(1)]

67. Were proposals evaluated and ranked, and were the top three offerors designated? [2 GAR, Div. 4 §3114(j)]

68. Were the factors and process used in evaluating proposals consistent with RFP? [50CA §5216(e); 2 GAR, Div. 4 §3114(q)]

69. Were any proposals rejected because the offeror was found to be non-responsible? [2 GAR, Div. 4 §3115(e)(3)(B)]

70. Were any proposals rejected because the proposal ultimately failed to meet announced requirements? [2 GAR, Div. 4 §3115(e)(3)(B)]

71. Were any proposals rejected because the price is clearly unreasonable? [2 GAR, Div. 4 §3115(e)(3)(B)]

71.1. If the answer to #69, #70 or #71 was "yes," was a written determination prepared for each rejection? [2 GAR, Div. 4 §§3115(d)(3), 3116(a), and 3116(b)(5)]

71.2. If the answer to #69, #70 or #71 was "yes," was each unsuccessful offeror notified in writing about the rejection and reasons? [see 2 GAR, Div. 4 §§3115(e)(4), and 3116(b)(5)]

72. After the top three offerors were designated, were all offerors given written notice of their proposal's status?

73. Was best qualified offeror asked to submit cost or pricing data for negotiations to begin? [2 GAR, Div. 4 §3114(h)]

74. Has best qualified offeror requested in writing non-disclosure of trade secrets and proprietary data? [2 GAR, Div. 4 §3114(h)(2)]

74.1. If the answer to #74 is "yes," has procurement officer examined designated material to validate request for nondisclosure?

74.1.1. If the answer to #74.1 is "yes," has procurement officer agreed with the request of offeror claiming confidentiality?
74.1.2. If the procurement officer does not agree with the request of the offeror, is there a record that the offeror was informed in writing of decision, the effect of decision, and of appeal rights?

NEGOTIATIONS AND AWARD

75. Were negotiations with the best qualified offeror successful, and were all terms and price agreed to?

76. Were contract negotiations directed toward: [2 G.A.R. Div. 4 §§3114 (1) (2) and (3)]

76.1. Assuring offeror has clear understanding of scope of work, including essential requirements to providing required services?

76.2. Determining offeror will make necessary personnel and facilities available?

76.3. Agreeing upon compensation that is fair and reasonable by taking account of value, scope, complexity and nature of required services?

76.4. Agreeing upon contract requirements and documents?

77. Is there a written determination that negotiated price is fair and reasonable? [5 GCA §§5216(c) and 2 G.A.R. Div. 4 §3114(1)(1)]

78. Is negotiated price sufficient to comply with the wage and benefit requirements of 5 GCA §§ 5801 and 5802? [5 GCA §5211(g)]

79. If negotiations with best qualified offeror were not successful, was such offeror advised immediately that negotiations were being terminated? [2 G.A.R. Div. 4 §3114(1)(4)(A)]

80. Regarding #79, was written confirmation of the termination of negotiations given within three days of the verbal notice? [2 G.A.R. Div. 4 §3114(1)(4)(A)]

82. At conclusion of successful negotiations, was memorandum of evaluations and negotiations prepared setting forth basis for award, to specifically include 1) how evaluation factors were applied to determine best qualified offers, and 2) principle elements of negotiation and significant considerations of price and terms? [2 G.A.R. Div. 4 §3114(m)]

83. Was written notice of award made? [2 G.A.R. Div. 4 §3114(l) (5)]

84. If your answer to 68, above, is "yes," have you applied all applicable laws and regulations to the receipt and handling of proposals, and to the evaluation and negotiation of an agreement in this acquisition?

**Mandatory Requirements for All Contracts**

85. Did the procurement officer certify in writing and under penalty of perjury that a complete procurement record exists before award was made? [5 G.C.A. §5250; 2 G.A.R. Div. 4 §3130] The certification should be in the following form or in substantially similar language:

"CERTIFICATION. Pursuant to 5 G.C.A. §5250, I hereby certify under penalty of perjury that I am the procurement officer responsible for administering the solicitation of the attached contract, and that I have caused to be prepared and now maintain a full and complete record of the procurement as required by law."

86. Identify contract type by checking one [2 G.A.R. Div. 4 §3119]:

- ☐ fixed price contract - firm fixed price
- ☐ fixed price contract - with price adjustment
- ☐ cost-reimbursement - cost contract
- ☐ cost reimbursement - cost-plus-fixed fee contract
- ☐ cost incentive contract - fixed-price cost incentive
- ☐ cost incentive contract - cost-reimbursement contract with cost incentive fee
- ☐ performance incentive contract
- ☐ time and materials contract - time and materials contract
- ☐ time and materials contract - labor hour contract
87. For contracts which are not firm fixed price, has a written determination been made that the contractor’s accounting system is adequate to allocate costs and will permit timely development of all cost data? [5 GCA §5236; 2 GAR, Div. 4 §3119(e) (2)]

88. Can an assurance be made that contract is not a "cost-plus-a-percentage-of-cost" contract? [5 GCA §5235; 2 GAR, Div. 4 §3119(b)]

89. If this is a cost-reimbursement contract, has a written determination been made that the contract is likely to be less costly than other types of contracts, and meets further conditions set out at 2 GAR, Div. 4 §3119(c) (2)? [5 GCA §5235]

90. Does the contract conspicuously state the prohibition against gratuities and kickbacks? [5 GCA §5630(c); 2 GAR, Div. 4 §11107(3)]

91. Does the contract conspicuously state contractor’s representation that contractor has not retained a person to solicit or secure contract, or paid a contingent fees, commissions, or brokerage fees? [5 GCA §5631(a); 2 GAR, Div. 4 §11108(a)(3)]

92. Does contract conspicuously state ethical standard? [2 GAR, Div. 4 §11103(b)]

93. Does contract recite prohibition against employment of sex offenders? [5 GCA §5253]

94. If contract is for multiple years, does contract state exactly the same term provision and renewal provision that were stated in the RFP? [5 GCA §5237(a)]

95. For multi-year contracts, are funds available for the first year at time of contracting? [5 GCA §5237(a)]

96. For multi-year service contract, and/or service contract with renewal clause, is there a stipulation to apply the Wage and Benefits Determination for Guam promulgated by the U.S. Department of Labor on a date most recent to the renewal date? [5 GCA §§5801; 5802]
97. If the contract is not a firm fixed price contract, does the contract state that the contractor shall maintain its books and records for three years from the date of final payment, and that this provision must be included in subcontracts? [5GCA §5241; 2 GAR, Div. 4 §3124]

98. If cost or pricing data was required, then does contract include provision that government may audit books and records relative to cost or pricing data, and that contractor shall maintain such records and books for three years from date of final payment? [5GCA §5241; 2 GAR, Div. 4 §3124]

99. A Disputes Clause is mandated in each contract by 2 GAR, Div. 4 §910(c)(g). The language proposed by §9103(g) is not adequate in light of the amendment to the procurement law by P.L.28-068:IV-68 (codified at 5 GCA §5427(a)) providing for an administrative appeal to the Public Auditor, and in light of Pacific Rock v. Department of Education, 2001 Guam 21, confirming that disputes for money owed to or from the government of Guam are to be resolved pursuant to the Government Claims Act. Representatives of government agencies should contact the Office of the Attorney General at paago@gov.gu for assistance and guidance.

**Contract Clauses**

100. Does the contractual statement of work implement the written plan for utilizing the services prepared at the initiation of this acquisition? [2 GAR, Div. 4 §3114(c)(4)]

101 - 109. The following are contract clauses that should be used only if the subject matter is applicable. If applicable, the clause in the regulation is to be used verbatim unless the provisions of the regulations at 2 GAR, Div. 4 §6101(2) are followed. [5GCA § 5350 (a) and (c); 2 GAR, Div. 4 § 6101(2)]:

101. "Changers" clause [2 GAR, Div. 4 §6101(3)(a)]

102. "Stop work order" clause [R 6101(4)(c)]

103. "Variation in quantity" clause for definite quantity contracts [2 GAR, Div. 4 §6101(5)(c)]

104. "Price adjustment" clause [2 GAR, Div. 4 §6101(6)]
Record of Planning and Determination of Need Form

This must be filled out by the person/Division requesting for the RFP. This is the first step in the procurement process.
End User Memorandum

This must be completed by the person/Division request for the RFP. The document is five (5) pages long. Click on the image to see the entire document as a pop-out).
END USER MEMORANDUM

1. Has a written Determination of Need been completed? (5 GCA 5249)
   □ YES □ NO
   a. By Whom?

2. Is the procurement for professional services? (5 GCA 5216/2 GAR 3114)
   □ YES □ NO
   a. What type of services?
   b. Are the services available from existing OAG personnel?
      □ YES □ NO
   c. If not, has the need for services been explained in the written Determination of Need?
      □ YES □ NO

3. What will be the relationship between the vendor and OAG? (examples: consultant, direct service provider) (2 GAR 3114)

4. Are there requirements in law or regulation regarding this procurement?
   □ YES □ NO
   a. If yes, cite law or regulation:
   b. Describe the requirement:

5. Are the services or products needed for more than one year? (5 GCA 5237/2 GAR 3121)
   □ YES □ NO
   a. If Yes, for how long?
   b. How was this determination made?
6. Who developed the specifications/scope of work for this solicitation?

   a. Were technical literature or manufacturer’s brochures used in developing the specifications/scope or work?
      □ YES     □ NO

   b. If Yes, list the literature or brochures:
      ______________________________________________________

7. Is there a trade publication, website, or other method to publish the RFP/IFB to vendors who provide the services described in the solicitation?

   □ YES     □ NO

   a. If Yes, describe the method
      ______________________________________________________

   b. Are there vendors known to be interested in performing the services or providing the product in the RFP/IFB?
      □ YES     □ NO

      If Yes, list the vendors:
      ______________________________________________________

   c. If not, has the need for services been explained in the written Determination of Need?
      □ YES     □ NO

8. Do the specifications include only essential functions required to meet OAG’s needs? (5 GCA 5268/2 GAR 4102)

   □ YES     □ NO

9. Are the specifications/scope of work unduly restrictive? (5 GCA 5265)

   □ YES     □ NO

10. Do the specifications/scope of work contain features peculiar to one provider? (5 GCA 5268/2 GAR 4106 & 4102)

    □ YES     □ NO

11. Is this recommended for restricted competition or for sole source procurement?

    □ YES     □ NO
a. If Yes, explain the need for restricted competition (5 GCA 5268/2 GAR 4106) (example: grant specific/govt – gov't):

b. If grant specific, is relevant grant narrative and approval attached
   □ YES  □ NO

12. Do specifications/scope of work describe relevant technical requirements or desired performance? (5 GCA 5268/2 GAR 4102 & 4109)
   □ YES  □ NO

13. Do specifications/scope of work contain restrictions that do not affect performance?
   □ YES  □ NO

14. Do specifications/scope of work permit maximum practicable competition? (5 GCA 5265/2 GAR 4102)
   □ YES  □ NO

15. Is solicitation for a product that is biodegradable, reusable, recyclable, made from recycled material, or a combination of these qualities? (2 GAR 1102)
   □ YES  □ NO  □ N/A

16. Is solicitation for concrete or asphalt paving, or construction/repair? (2 GAR 1102)
   □ YES  □ NO  □ N/A

17. Is solicitation for horticulture products? (5 GCA 5008)
   □ YES  □ NO  □ N/A

18. Is solicitation for produce or fish from local farmers or fishermen? (5 GCA 5001)
   □ YES  □ NO  □ N/A

19. Is solicitation for lease of equipment, supplies, or real property? (2 GAR 3119)
   □ YES  □ NO
20. Is solicitation for an indefinite quantity? (2 GAR 3119/6101)
   □ YES □ NO
   a. If yes, why is an indefinite quantity needed?
      
   b. What is the approximate minimum quantity needed?
      
   c. Can product be broken into unit prices?
      □ YES □ NO
   d. Will the product be purchased over a specific period of time? (example: an indefinite quantity over six months or a year?)
      □ YES □ NO
   e. If yes, what period of time?
      
21. Were the specifications/scope of work developed by or in consultation with an existing OAG vendor? (2 GAR 4103)
   □ YES □ NO

22. Do specifications/scope of work specify "brand name or equal"? (2 GAR 4103)
   □ YES □ NO
   a. If yes, is there a written determination by OAG Chief of Staff?
      □ YES □ NO
   b. Are three or more different brands identified as "or equal"?
      □ YES □ NO
   c. Do specifications/scope of work state that substantially equivalent products will be considered for award?
      □ YES □ NO
   d. Do specifications/scope of work include the particular design, function, or performance characteristics required?
      □ YES □ NO
   e. Do specifications/scope of work explain that use of brand name is for purpose of describing standard of quality, performance, and characteristics, and not to restrict competition?
      □ YES □ NO
23. Do specifications/scope of work specify a "brand name" product? (2 GAR 4103)
   □ YES □ NO
   a. If yes, is there a written determination by OAG Chief of Staff?
      □ YES □ NO

24. Are draft specifications or scope of work attached?
   □ YES □ NO

25. For IFB, is draft bid form attached?
   □ YES □ NO

COMPLETED BY:

Print Name

Title

Sign Name

Date
Publication Advertisement
By law, the RFP must be published in a newspaper of general circulation. The following is the template for
the advertisement. The Attorney General shall sign the publication.

OFFICE OF THE ATTORNEY GENERAL
590 S. Marine Corps Dr., Ste. 901
Tamuning, GU 96913

REQUEST FOR PROPOSAL
OAG RFP 002-2018
FINANCIAL MANAGEMENT SYSTEM

The Office of the Attorney General (OAG) of Guam seeks sealed proposals from responsible and qualified vendors
to design and install a Financial Management System to support the financial reporting needs of the OAG. The RFP
may be found on our website at https://www.guamag.org/. Deadline for receipt of proposals is 3 p.m. Chamorro
Standard Time (ChST), Friday, July 27, 2018.

Prospective vendors who download an online packet must complete the Bid Register to receive notifications and
updates to the RFP. The Bid Register must be emailed to Procurement@guamag.org.

/s/ ELIZABETH BARRETT-ANDERSON
Attorney General

###

(For OAG Use Only)

Publication Date: Friday, June 22, 2018

Amendments to Request For Proposal
There are times and circumstances that would necessitate an amendment to the published RFP. This form
should be used and posted to the website. This template is to change the deadline for the RFP submittal (see
paragraph 3). Other types amendments should be adequately stated. Also note that “Fred Nishihira” is listed
in this sample as he was Acting Attorney General at the time. Normally, the approver should be the Attorney General.

OFFICE OF THE ATTORNEY GENERAL
590 S. Marine Corps Dr., 9th Floor
Ste. 901, ITC Building
Tamuning, GU 96913

AMENDMENT I

REQUEST FOR PROPOSAL
OAG RFP NO. 002-2017
TO ESTABLISH A POOL OF COURT REPORTS

The Office of the Attorney General (OAG) of Guam has issued Amendment I to the above referenced Request for Proposals (RFP) to extend the deadline for submission to 5:00 p.m., April 27, 2017, Chamorro Standard Time.

This Amendment I, and RFP are available from our office located on the 9th floor, Suite 901 of the ITC Building, 590 S. Marine Corps Drive, Monday – Friday (excluding holidays) from 8 a.m. to 5 p.m., or via our website at www.guamag.org. The Bid Offeror’s Register must be fully completed and submitted to OAG in order to receive addenda, responses, or other related noticed.

The deadline for receipt of proposals by the OAG is 5:00 p.m., April 27, 2017, Chamorro Standard Time.

Fred Nishihira
Deputy Attorney General

# # #

(For OAG Use Only)

Publication Date: Friday, February 3, 2017

Email to OAG employees
To ensure that OAG staff are complying with the communications requirement of the procurement law, the following email should be sent out to all employees. This to inform employees that we have issued an RFP and that they are not authorized to answer inquiries by vendors.
Buenas yan Hafa Adai OAG

RFP 006-2018 Maintenance and Operation of Child Support Case Management System was published today and is now available on the OAG website.

If you receive any inquiries about the RFP, please DO NOT attempt to answer; instead, direct the inquiry to me at extension 5037 or provide the OAG Procurement email address procurement@guamag.org, or refer the individual to the OAG website http://www.guamag.org/. Please be advised that only the OAG Administration reception window is authorized to receive any documents pertaining to the RFP. If you encounter anyone intending to submit RFP documents, please route them to the Administration reception window.

Our office is required to maintain a log of all communications relating to the RFP. In order to achieve consistent communication, we must ensure all communications occur through designated personnel only. Thank you.

Instructions for Receiving RFP Documents
These instructions should be sent to the employees that cover the front desk. These are the procedures to ensure that we are following the RFP requirements and are safeguarding the competitive sealed bid process.

INSTRUCTIONS FOR RECEIVING RFP DOCUMENTS (AT ADMINISTRATION RECEPTION WINDOW ONLY) (send to Tishawna, Jennifer, Lisa, Nicole, Maureen, Jay and Janett):

1. Please verify that the package is SEALED and the following information is clearly printed on the front of the package:
   a. RFP number (the instructions in the RFP does not require the vendor to indicate title on the RFP package)
   b. Offeror’s name and address
2. Please DO NOT open the package.
3. TIME STAMP the package near the address label and initial near the stamp. Time should be taken from the time on the computer at the Administration reception window.
4. A second designated OAG employee must verify the time and initial the package.
5. Please document the delivery on the RFP Receipt Log and have second OAG employee initial.
6. Deliver the SEALED package to Procurement Officer.
7. Procurement Officer is required to store/contain in secure location until official opening of the RFP package.

Letter to Potential Vendors
This form should be sent to potential vendors (known to be interested or capable in performing the service). A Potential Vendor is a company that is known to be interested in providing the services or is capable in providing the services. These potential vendors should have been identified in the planning stage during the
market research portion. This letter should be sent from the Procurement email. No employee is allowed to contact potential vendors.

Dear __________,

This letter is to announce the release of Request for Proposal (RFP) # 006-2018 for Maintenance and Operation of Child Support Case Management System services. The RFP was released by the Office of the Attorney General, Child Support Enforcement Division on Friday, May 12, 2018.

You are receiving this letter because it has come to our attention that you may be able to perform the required services. If you are interested in submitting a proposal, please obtain the RFP and Bid Registration Form through our website at http://www.guamag.org. The Bid Registration Form must be filled out and emailed to procurement@guamag.org. Registration is required to ensure all amendments or special instructions are communicated throughout the bid process. If you encounter problems accessing the document through the website, you may contact me at 671-475-3324 ext 5037.

All written questions and Proposals must be prepared and submitted pursuant to the instructions in the RFP.

Procurement Officer
Office of the Attorney General of Guam
590 S. Marine Corps Drive, Suite 901
Tamuning, GU 96913
Tel. (671) 475-3324
Fax. (671) 477-4703

Bid Registration Form
The is the standard form for those that have picked up bids. This should be emailed to those that have downloaded the RFP from the website.

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Guidelines for RFP Evaluation Teams

Thank you for committing your time and expertise to this very important purchasing process. Your participation is vital to assist in determining the best proposer for the Request for Proposal (RFP). It is our goal to make this process a positive experience for you, so if you have any questions regarding any of these guidelines/instructions or any aspect of the evaluation process, please feel free to contact our Buyer.

**NOTE**

No person will serve on an evaluation committee where the action of that committee might benefit that person, or a member of that person’s immediate family, or any organization or business with which that person is associated. Please disclose any valid conflict to our Buyer immediately. If unsure, check with our Buyer. Failure to do so may void the evaluation process.

1. Keep all information confidential at all times. **Do not** discuss the RFP with anyone outside of the evaluation committee other than our own internal staff that may be assisting to determine if your requirements have been met. Those staff should also be instructed that this is confidential information at this time. Do not discuss with any proposer, other constituents, legislators, or any representative of the media. If you receive a request for information contact our Buyer.

2. Retain all notes and comments you **want to be included** with your evaluation. These might contain the important points or your pertinent notes. If you want them saved, they will be subject to FOIA
for any individual who requests to see the RFP information. Please keep your comments appropriate.
Return all copies Proposals after the evaluation to our Buyer.

3. Review all RFPs submitted in response to an RFP, using only the evaluation criteria included in the RFP.

4. There is one score sheet for each proposer response. Score each RFP individually based on what was submitted in the proposer’s response (proposal), using ONLY the evaluation criteria included in the RFP as the basis. If the evaluation committee determines that an oral presentation is needed from proposers, information learned from that presentation may be used to adjust your final score for that proposer. If you need additional blank score sheets, please let our Buyer know.

Committee Rules and Procedures

1. Each member will be asked whether he/she has a personal interest in any participating vendor and if he/she understands and can perform within the ground rules and procedures.
   a) Each member should have no personal/financial interest in which vendor is recommended for award. All personal/financial interest situations must be reported on a Conflict of Interest Statement.
   b) Each member should have a professional interest that the results of the Committee can be supported and defended.
   c) Each member should have a professional interest that the recommendation of the Committee will lead to the selection of a vendor that can and will provide a solution in an acceptable manner.

2. Vendor contact MUST be strictly through our Buyer. If a vendor contacts a member of the committee, the vendor must be referred to our Buyer. You shall not partake of individual meetings, lunch, entertainment or any other direct contact with vendors once you have been appointed to the evaluation committee.

3. The committee shall perform as fair an evaluation as possible of all proposals and set aside prejudices. Inherent knowledge of a vendor shall be used judiciously and pertain only to current situations. When a condition arises that an item of evaluation is beyond your knowledge based on past experiences, such items or conditions should be researched to bring yourself to a supportable conclusion.

4. Items of question will be brought before the committee. Contact with vendors will be conducted through our Buyer and responses will be presented to the committee in writing.

5. Maintain confidentiality. No member shall communicate preliminary conclusions or results of what was bid by the vendors, or that a given vendor will be selected. All internal workings of the committee shall be kept confidential until the committee has completed its work and its report and all bidders have been officially notified of the selection.

6. After receipt of proposals, each committee member shall conduct an individual evaluation of each proposal. All evaluations shall occur during working hours at a location selected by our Buyer. If an evaluation is not completed by the close of business, the proposal must be returned to the Buyer and secured.

7. The committee then meets and discusses their individual evaluations.

8. During committee discussions, each member may change their initial scoring as they
see fit. Final scores for each vendor will be totaled for the committee as a whole. If additional information or clarification is needed from a vendor, the committee shall request it through our Buyer.

9. The committee should strive to reach a consensus. However, should the committee not reach a consensus, each member may retain his/her scoring and it will be averaged with the others.

Individual Scoring Guidelines

The following guidelines are given as the suggested system of scoring. Each evaluator must consistently use the same scoring system to evaluate all proposals submitted for the same procurement:

Note: A “requirement” is defined as anything listed in the RFP as an evaluated criterion.

10. Each Proposal submitted to the Evaluation Committee has been vetted for compliance with all requirements listed in the RFP. For example, an evaluator is not required to verify all that documents have been notarized or that the proposal was timely submitted.

11. A total of 100 points are available broken into 5 evaluation factors. Each evaluation factor is weighted differently.

12. An evaluator must read each evaluation factor and each proposal thoroughly. (See RFP Section 2.4)

13. Each evaluator must give a score for each evaluation factor based on the written criteria.

<table>
<thead>
<tr>
<th>Sample Scoring System</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Evaluation Factors</strong></td>
</tr>
<tr>
<td>The plan for performing the required services</td>
</tr>
<tr>
<td>The ability to perform the services as reflected by the technical training and education, general experience, specific experience in providing the required services, and the qualifications and abilities of personnel proposed to be assigned to perform the services</td>
</tr>
<tr>
<td>The personnel, equipment, and facilities to perform the required services</td>
</tr>
<tr>
<td>A record of past performance of similar size and scope of work</td>
</tr>
<tr>
<td>A record of past performance with federally funded projects of similar size and or scope of work</td>
</tr>
<tr>
<td><strong>Total Available Points</strong></td>
</tr>
</tbody>
</table>

Consensus Scoring
Once all proposals have been scored individually, the evaluation committee may meet to develop consensus scores for each vendor. This process may take a few hours or a few days, depending on the number and length of proposals and the availability of those on the evaluation committee.

Scores are averaged to establish a ranking list, with the highest ranked vendor receiving the highest average score.

Confidentiality Form

This should be put on official letterhead. This informs the employee of their responsivity to keep all information confidential during the RFP process.

**CONFIDENTIALITY FORM**

I, ________________, transcriber for the following project

Project Name: ________________________________________

RFP Number: _____________

Herby affirm that as a transcriber for the aforementioned project, all information related to this evaluation shall be kept confidential and shall not be shared or discussed, in any form or format (digital or printed) with anyone other than the evaluation committee until such time that the Office of the Attorney General of Guam has determined to publicly announce the results.

I further affirm to keep all information in any format (digital or printed) secure while it is in my possession. This includes:

a. Using closed headphones to transcribe evaluation meeting recording
b. Securing all digitized material/information in password protected computer
c. Securing all printed material/information in a locked cabinet
d. Refrain from making copies of the printed or digital material
e. Return all digitized and printed material to the evaluation committee upon completion of transcription.

I certify that to the best of my knowledge that the aforementioned statements are true and correct. It is understood that any willful misrepresentation or fraud are subject to applicable penalties.

____________________________________
Signature of Transcriber / Date
Memorandum – Appointment as Transcriber to Evaluation Committee

The memorandum should be on official OAG Letterhead.

May 24, 2018

Memorandum

To: Maureen Guzman, Word Processing Secretary I
   Transcriber to Evaluation Committee

From: Chief of Staff

Subject: Appointment as Transcriber to Evaluation Committee
RE: RFP 007-2018, Automated Victim Information Notification System

Hafa Adai. Thank you for your service as a Transcriber to the evaluation committee for the subject RFP. Your service is a great responsibility, and your time commitment is truly appreciated.

Please acknowledge your agreement to the following expectations by your signature below:

- You have been provided the Confidentiality Form and must submit a signed Form to the Chief of Staff before proceeding with the transcribing duties.
- The Confidentially Form specifies your responsibilities and duties as a transcriber
- You shall not discuss the details of this procurement with anyone other than the Contract Officer. If you have any questions/concerns you may discuss it with Contract Officer for the subject RFP:
  - Alpesh Godhania, Buyer I, 475-3324 extension 5037
- You will be provided with all digitized and printed material/information to begin transcribing once you have submitted a signed copy of this memo and the Confidentiality Form to the Chief of Staff.

Thank you in advance for your undertaking.

Jacqueline Z. Cruz
Chief of Staff

Acknowledgement by Transcriber:

________________________ / ________
Maureen Guzman                          Date
Word Processing Secretary I
Evaluation Form
This form should be on OAG letterhead.

**BID REGISTRATION FORM**
Request for Proposal (RFP) 001-2018
Automated Victim Information Notification System

Vendor Name: ________________________

<table>
<thead>
<tr>
<th>EVALUATION FACTORS</th>
<th>MAXIMUM POINTS</th>
<th>RATED POINTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>The plan for performing the required services</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>The ability to perform the services as reflected by the technical training and education, general experience, specific experience in providing the required services, and the qualifications and abilities of personnel proposed to be assigned to perform the services</td>
<td>30</td>
<td></td>
</tr>
<tr>
<td>The personnel, equipment, and facilities to perform the required services</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td>A record of past performance of similar size and scope of work</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>A record of past performance with federally funded projects of similar size and or scope of work</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

**Total**

EVALUATION COMPLETED BY:

Evaluator’s Name        Title

_________________________    ___________________________
Signature                  Date
Requisitions
The Requisition process is the means of procuring goods and services for the office. This process obtains the goods/services to be obtained, a price quote, and must be approved by the Chief of Staff. This process must be complete before posting to the AS400.

Internal Requisitions Form
- The “Office of the Attorney General Request for Equipment-Services-Supplies” form, commonly referred to as Internal Requisition Form, must be filled out by the requesting division.
- Information to be provided
  - Requesting Division
  - Date of request
  - Signature of the divisional DAG
  - Signature of preparer
  - Description of the Equipment/Services/Supplies being requested.
  - The Quantity, Unit Price, Model or ID number, Description, and amount should be properly filled out.
    - The Description should be detailed (i.e., red pens vs. Red Ball Point, retractable, 0.7-point, refillable pen).
  - Special Notes:
    - If a previous Purchase Order was used to purchase the same supplies, reference that Purchase Order.
    - If there is a preferred vendor, make reference to the vendor and the vendor number.
- The requesting division should include three quotes for the items being requested.
- Finance Section
  - Ensure that requisition only contains one type of request (i.e., supplies should not be included with services).
  - For Supplies, verify the supplies with Tenda and with the Open Purchase Order.
    - If Tenda has the supplies on hand, unless sufficiently justified, we should order the supplies from Tenda.
    - Periodically, GSA will have an Open Purchase Order for supplies that they do not have on stock. Supplies should be check to see if that Purchase Order should be used.
    - Note: If there are multiple supplies requested from different sources, we should separate it out or rejected the Internal Requisition back to the division to be redone once we have identified the possible sources (Tenda, Open Purchase Order, or outside vendor).
  - Check mark the appropriate category and funding source.
  - Review the division’s account to ensure that there are sufficient funds to process the internal requisition.
    - Write in the appropriate account and balance with an AS400 print out.
  - Submit to the General Accounting Supervisor for Approval
- Submit to the Chief of Staff for final approval.
- Once Approved, by the GAS and COS, post into AS400 and print out the “Requisition” report.
  - Verify that the data posted matches the Internal Requisition (account number, description, quantity, unit price, justification, etc.)
  - Verity the Point of Contacts.
  - Submit to the COS and the Attorney General for final approval.
  - Update the electronic Requisition Log book.
  - Follow up periodically with GSA.
- See Appendices for copy of the Blank Requisition form.

- // rest of this page left blank//
### Office of the Attorney General Request for Equipment-Services-Supplies

<table>
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<tr>
<th>Requesting Division</th>
<th>Date</th>
<th>Prepared by</th>
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</table>

Total $ 

**REQUEST FOR:**

- [X] Supplies
- [ ] Equipment
- [X] Contractual Services

**FUNDING SOURCE** (Please choose from the following):

- [ ] LOCAL (100%)
- [ ] MATCH: (34% Local; 66% Federal)
- [X] FEDERAL (100%)

**ACCOUNT INFORMATION:**

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**Administration Division Review**

- Thomas Q. Paulino, GAS

**Reviewed By:**

- JACQUELINE Z. CRUZ, Chief of Staff

**REMARKS:**

<table>
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<th>REQUISITION COMPLETED BY:</th>
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</table>
Posting Requisitions to AS400

F6 to add requisition. Select E or O by entering 1 and pressing enter.

Enter Details such as date, product information and price.

To enter additional details on line item, enter “T” under the amount and press enter.
Enter additional details on product. On the last line item enter the following information: estimated delivery date, authorized personnel and contact. When completed enter F6 to process.

Enter miscellaneous information under “Remarks” section. Information may include but not limited to purpose of purchase, suggested vendor (vendor no.), funding source (if federal funding) etc. When completed, press F6 to process.

Input Y and enter to interface the requisition into accounting.
Requisition pertaining to IT equipment must be cleared by OTECH. For OTECH clearance input 1 in “Sel” column and press F6. If the requisition does not have any IT equipment, simply press F12 to go to the next screen.

Requisition Q181120024 is entered into AS400. However, the requisition is pending Encumbrance. Requisition that are not encumbered will not be viewed by GSA. Requisition is encumbered upon signed approval of the Certifying Officer. Once the requisition is encumbered, a copy of the requisition, quotes and other supporting documents (sole source, reference PO etc.) must be sent to GSA via email at gsaprocurement@gsadoa.guam.gov.

**Encumbering Requisitions**

A requisition has to be cleared by the AG before it can be encumbered. The clearance of a requisition includes the following steps.
To start the clearance process, go to the requisition and input option “18 = Clearance” by the requisition and press enter to go to the next screen.

Once you have pressed enter, input option “2 = Process” by the requisition and press enter to go to the next screen.

Input “A” under “Clearance Code” and input brief description of items or justification under “Remarks”. Press enter when finished.
Once the requisition has been cleared, press F12 to go back to the requisition menu.

Once the requisition has been cleared, follow the following steps to encumber the requisition.

Once in the requisition menu, input option “10=Create Enc” to create encumbrance and press enter to go to the next screen.

Press F12 to go to the next screen.
Input brief description of items in the “Remarks” section and press enter.

Once you press enter, it will send you to the requisition menu. Once in the requisition menu, press F5 to refresh the page and you will notice the update “Encumbrance Posted” under the requisition.

**Requisition - Amendments**

There may be times that the Office of the Attorney General may need to amend an existing requisition. This may be due to a change in price or a change in quantity.

- Complete the Adjustment of Encumbrance Memorandum to GSA
- Attach AS400 print out showing amount available is sufficient for the increase.
- Attach support for the increase (updated specifications, price, etc.)
- Route for COS and AG approval.
- Send via email to GSA for processing.

Insure that the Amendment is properly logged in the “Log Books – Amendments” (see instructions for more information).
1. Internal requisitions submitted to Administration Division Intake. Route to Chief of Staff for approval.

2. Internal requisitions routed to General Accounting Supervisor (GAS).

3. GAS routes to Buyer for review and edit of specifications. If the item is a recurring item/contract or related to a previous purchase order, ensure previous Purchase Order number is listed as a reference on the internal requisition and the verbiage must mirror the previous purchase order. Attach Requests for Quotation, price quotations (including no quotes), item specifications, and supporting documents.

4. **UPDATED 7/10/17:** Buyer verifies whether suggested vendor is on the “Excluded Parties List” system for suspended or debarred contractors on [www.sam.gov](http://www.sam.gov). If vendor is not on the list, proceed to item 5. If vendor is on the list, notify the GAS and COS immediately.
   a. GSA must be notified in writing that the vendor is on the Excluded Parties List.
   b. Recommend an alternative vendor who is not on the List.

5. Internal requisition routed to Program Coordinator III (collaterally designated as Procurement Coordinator) for concurrence of specifications. (No longer applicable 3/26/18.)

6. Internal requisition routed to GAS for assignment of account number, funding availability, and verification if item is budgeted.

7. Internal requisition submitted to COS for approval and certification of funds.

8. Approved internal requisition returned to Buyer for processing of an OAG requisition. Attach RFQ’s, price quotations, specifications and supporting documentation. Once the requisition is keyed into the system, route to Finance Section for encumbering.

9. Requisition routed to COS for certification of funds.

10. Requisition routed to Attorney General for approval.

11. Approved requisition routed to Buyer for processing, copying and forwarding to GSA. Pursuant to GSA Circular 2017-008 dated May 19, 2017, all adjustments of encumbrance, de-obligations, liquidations and other requests for amendment to
purchase order require electronic submission of documents to GSA at the following email address:
   gsaprocurement@gsadoa.guam.gov

For Blanket Purchase Agreements (BPAs), copies of receiving reports, invoices/receipts, and tally sheets are also required to be submitted electronically to GSA. Refer to circular for specific instructions and guidance.

12. **UPDATED 8/25/17:** Buyer – add requisition details into spreadsheet and scan copies of requisitions and PO’s into the network.

13. Buyer – maintain consistent follow up with GSA buyer and document each inquiry in requisition communication log. Document in-person follow ups in communication log file until a PO is issued.

14. Contact the vendor and verify delivery date of service of items requested in the communication log file. Calendar delivery date.

15. **UPDATED 7/10/17:** Once a copy of the Purchase Order is obtained, the buyer must verify if the awarded vendor is on the “Excluded Parties List” system for suspended or debarred contractors on [www.sam.gov](http://www.sam.gov). If vendor is not on the list, proceed to item 16. If vendor is on the list, notify the GAS and COS immediately.
   a. GSA must be notified in writing that the vendor is on the Excluded Parties List. Draft a memo for the General’s signature for review by GAS and COS.
   b. Recommend an alternative vendor who is not on the List.
   c. If the funding source is a federal grant, proceed to cancel the PO in the system and do not proceed to item 16 below.

16. **UPDATED 8/25/17:** Once item is received by Buyer whether it be partial or the complete order of the PO, all invoices/receipts to include all Blanket Purchase Agreement (BPA) receipts are to be keyed into the AS400. The Management Analyst will create account spreadsheets for each BPA and maintain current balances based on invoices keyed into the AS400. The Buyer will package and forward all invoices/receipts, receiving reports and tally sheets to DOA for payment (with e-copy submitted to GSA).

17. **UPDATED 8/25/17:** Once the items have been received, Buyer will obtain pertinent information, tag the item(s), and generate an inventory report for signature of the end user and division deputy. Refer to the item #11 for instructions to provide GSA copies of receiving reports and invoices.
Internal Requisitions – Federal Grants Checklist
This checklist will assist in demonstrating that the internal requisition is within the scope of the federal grants requirements.

- Has the internal requisition been reviewed and approved by the Federal Grants Section?
- Is the AS400 Account number and Grant Award Accurate?
- Is the Budget and/or Grantor Approval Attached?
- Has Federal Grant Section shown that the requisition is in line with the intent of the grant?
- Are the items and quantity reasonable to meet the requirements of the grant?
- Has the proposed requisition been approved in the Federal Grant budget?
- Is there specific and demonstrative grantor approval for this item? Is it attached?

Posting of Invoices to AS400 for Existing Purchase Orders
When the supplies/services have been received from the Purchase Order, the invoices need to be posted to AS400 procurement module. This is a separate function from the paying of invoices sent to DOA’s Division of Accounts.

- Once invoices are signed and approved by the GAS and COS, they must be entered into AS400. To do so:
  - Log onto AS400
  - Enter 50, Procurement Menu
  - Enter 11 on Position to Dept, then enter the PO number on the following line. Press enter to show results.
  - When the PO number appears, type 16 on the line next to the PO.
A list of transactions relevant to the selected PO will appear.

Press F6. Enter the invoice number, the name of the person who signed the invoice as a receipt of goods, or the receiving report on the “Received by” line.

Enter the quantity received.

Press F6 to process.

Special notes: For blanket purchase orders, do not enter a number for Quantity Received. This will automatically close the blanket purchase order. Leave the line item blank.

Requisitions - Tenda Requests (AS400)

Guam rules requires us to utilize GSA’s Tenda for supplies that they have on hand prior to seeking outside suppliers. The following is the procedures to requisition Tenda supplies.
To order supplies from Central Stock Request (CSR), Select option 1 ‘Central Stock Request’ from the Procurement Menu and press enter.

Once at the ‘Central Stock Request’ Main Menu, Press F6 to add a new request which will take you to the “Add Central Stock Request” page.
In Add ‘Central Stock Request’ page enter ‘Department Code’ and ‘Account Number’. To select items from the inventory listing, Press F4 to go the ‘Inventory Master Records’.

Once at the ‘Inventory Master Records’ page, search items by description or by item number.
To select item or multiple items, simply input “1” by the desired item and press Enter.

Once you press enter for the selected items, the system will recognize and prompt to press F6 to process. Press F6 to process which will take you back to ‘Central Stock Request’ page.
You will now notice that the items selected from the ‘Inventory Master Records’ have been added to your request.

Once all the selected items have been added, enter desired quantity in the ‘Qty’ column and press Enter for total amount. Review all the items and total amount. Once reviewed, press F6 for to process and to go to ‘Remarks’ page.
At the ‘Remarks’ page, enter justification and additional information for the purchase. If funds are purchased with grant funding, specify the grant name and grant number. Once completed, press F6 to process and finalize the request.

Once the request has been finalized, it will be listed in the ‘Central Stock Request’ Main Menu. From here you can choose the following options to review or make changes to the request:

1. Display – Review the details of the request including selected items and remarks.
2. Change – Add items, delete items, change qty etc
3. Delete – Delete the request in its entirety.
Print the Central Stock Request (CSR) and attach to the internal requisition. To print the CSR, enter 21 by the request and press enter. Enter ‘Y’ for ‘CSR?’ and press enter to print.

The entered request will be reviewed and processed for pick-up by General Service Administration.

Once processed by GSA, the status of the request will change to the following “Items ready for pick/up.”
Print the PickUps document and attach to the internal requisition. To print the PickUps document, enter 21 by the request and press enter. Enter ‘Y’ for ‘PickUps?’ and press enter to print.

Routing Slips/Transmittal Sheets
All items leaving the Office of the Attorney General should contain a routing slip.

1) Prepare the official routing slip with all the pertinent information.
2) Make a copy of the document and attach it behind the routing slip.
3) The original copy should be placed in a brown envelope, sealed, and placed behind the copy.
4) All three documents should be stapled together and sent to Admin Support for DocTracking.

Special Notes:
- The Outgoing documents should be stapled (not paper clipped), addressed and placed in a brown routing envelope. Paper clips should be used when routing internally for the General’s signature to allow for easy scanning before external transmittal.
Staffing Patterns

The staffing pattern is essential to the budgetary, statutory reporting, and financial management tool for the OAG. Accuracy is vital. It is imperative that the staffing pattern be scrutinized during the review and posting period.

The staffing pattern is mandated to be posted on the website on a quarterly basis. Each appropriation law has included this provision. For FY2019, Public Law 34-116, Chapter XIII, Section 11 reads:

(a) Staffing Pattern. No later than thirty (30) days after the end of each quarter of Fiscal Year 2019, every director, administrator, or head of a government of Guam agency, excluding line agencies, shall submit to the Speaker of I Liheslaturan Guahan in a Microsoft Excel file and written report, and post the same on the agency website, a current staffing pattern in the format of the Executive Branch Fiscal Year 2019 Budget Call as of the previous quarter's ending. The agencies required to submit are all autonomous and semi-autonomous agencies, public corporations, the
Mayors Council of Guam, and the Unified Judiciary. Said staffing pattern shall include, at a minimum, the name of every current employee and his position title, most recent hire date, salary, increment costs and benefit costs, the funding source for his/her salary and benefits, and the gross salary and benefits paid for during the quarter.

The Staffing Patterns are an integral part of the budgeting process. Personnel costs account for 85% of the total OAG budget for FY2019. The Finance Section utilizes two different staffing patterns: (a) current year staffing pattern and (b) a proposed (next year) staffing pattern that accounts for the normal incremental salary increases.

The Staffing Pattern is also the basis for our annual establishment of accounts and budgetary basis.

The Staffing Pattern is updated based on the Personnel Action Form (PAF), generated by the Human Resources Section. We review the PAF for accuracy, then update the staffing pattern based on the employee’s new salary rate. In addition, we use a spreadsheet to calculate the annualized increment for both the current and proposed staffing pattern.

**Personnel Action Form (PAF) Review**

The PAF is generated by the HR Section. Finance should review the financial aspects to ensure it is in line with the DOA rules and regulations. The areas of specific interest are:

- **Line 11 Pay Grade, Step Salary, Rate:** This area has a financial impact on our operations. Ensure that the step increase is in line with the CWA General Pay Plan.
- **Line 15 Position Number:** This should be cross referenced against the staffing pattern. Each employee should have unique number.
- **Line 16 Next SI:** This date should match the DOA Personnel Rules and Regulations. This provides the next salary increment date which is used on the staffing pattern to calculate the fiscal impact. Normally this affects the next fiscal year.
- **Line 19 Account Number:** This is the account number that the salary is charged to. The majority of the accounts would be the General Fund (5100A**1100GA001111/113) or the CSED (5101B**1170CE101111/113), however there are some that have other funding sources. This line item needs to be reviewed.
- **Line 20 Job Order Number:** This is a derivative of line 19. The codes should be DEP DIV YR PG: For exam if the account is 5100A181100GA001111/113 the Job Order would be 110018001 111/113.
- **Line 21 Funding:** This should either be Local or Federal and is derived from the account number.
OFFICE OF THE ATTORNEY GENERAL

ELIZABETH BARRETT-ANDERSON
Attorney General of Guam

1. Full Name
2. Date of Birth
3. SSN
4. PA Date
5. PA No.

7. Nature of Action (use standard terminology)

SALARY INCREMENT

8. Effective Date:

2/9/2018

9. Legal Authority

2014 CWA RULES IV.A.1

FROM

PERSONNEL SPECIALIST II

M-3

$43,910

$21,111

OFFICE OF THE ATTORNEY GENERAL

Administration

Human Resources

1021

TO

PERSONNEL SPECIALIST II

M-4

$45,574

$21,911

OFFICE OF THE ATTORNEY GENERAL

Administration

Human Resources

1021

10. Position Title
11. Pay Grade, Step
Salary, Rate

12. Department

13. Division

14. Section

15. Position Number

16. Next St:

2/9/2019

19. Account Number:

5100A181100GA001-11/1/113

17. Work Schedule

FULL TIME

20. Job Order Numbers:

11018001-11/1/113

18. Retirement:

DB 1.75

21. Funding:

Local

Performance Evaluation Period

FROM: 2/9/2017

TO: 2/8/2018

RATING: Satisfactory

THIS ACTION IS SUBJECT TO ALL APPLICABLE LAWS, RULES, REGULATIONS AND TO FUND AUDIT BY THE CIVIL SERVICE COMMISSION. FUNDS HAVE BEEN CERTIFIED FOR THIS PERSONAL ACTION.

22. REMARKS:

23. Prepared by (Signature and Title/Date)

Anita Agata, Personnel Specialist II

24. Human Resources (Signature and Title/Date)

Tony Agaton, Personnel Specialist IV

25. Fiscal (Signature and Title/Date)

Thomas O. Pasion, General Accounting Supervisor

26. Certification of Funds (Signature, Title/Date)

Irene Hinopo P. Cruz, Chief of Staff
Posting to the Current Staffing Pattern

- Find the employee on the Staffing Pattern.
- Update the Grade and Step
- Update the salary
- Update the Salary Increment Date
- Calculate the financial impact for the year (see calculation of increment below).

Posting to the Proposed Staffing Pattern

- Follow all steps above, with special attention paid to the following:
  - Note when the employee is due for an increment. If it is before the next year, make sure the correct salary is posted.
  - Recalculate the salary increment for that fiscal year.

As a note, do not just copy and paste the information from the Current Staffing Pattern to the Projected Staffing Pattern. The calculations for benefits vary from year to year.

When employees are hired their FTE should be filed numerically within their division and section. Update the personnel counts for both the overall and the filled positions.
When updating the staffing for separated employees, move their FTE to the bottom of their respective sections. Vacancies should be grouped together. Remove any salary increment date. For the incumbent name it should read: Vacant (Vice. Initial. Last Name).

**Calculation of Increment**

Increments have a financial impact to the agency. It is imperative that it is calculated correctly. The file can be located at J:\Staffing Pattern with the file name “(New) Hay Study General Pay Plans Scales.” The CWA created three pay plans used by the Office of the Attorney General: General, Law Enforcement, and Attorneys. The spreadsheet incorporates all three pay plans. Ensure that you are using the correct one.

As a note the Law Enforcement Plan uses the old Unified Pay Plan (Pre-CWA) with a 40% increase. Attorneys have a completely separate plan that skips certain steps. Do not change any of the formulas.

The fields in yellow are the items that should be updated. Use the correct pay plan. Update the current Step and Grade and post the increment date. The other fields will self-populate.

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**Travel**

On or before March 8, 2018, this function was transferred from Finance Section to HR Section by the Chief of Staff. Finance’s role is to verify if there are sufficient funds for the travel. Grants Section’s role is to ensure that all the proper documents are obtained prior, during, and after the travel.
Travel can be used to expand the OAG’s capabilities (trainings, conferences, symposiums) or obtain additional grant funding (meeting with Federal Agencies). Travel documentation requires internal controls over the review process and it should not be bypassed.

There are three distinct procedures for handling travel depending on the funding source (Federal, Local/Special Funds, and No-Cost Travel). Each type is addressed below:

However, in general, request for Travel must be "Approved" by the Attorney General prior to processing of Travel Authorization. This should be routed via a memo from the Divisional DAG to the Attorney General with a signature block for the Attorney General’s approval. This applies to Official employee travel and witness/expert travel for both local, federal, and special revenue funds.

In addition, the following basic information should be obtained:

1. Purpose of the Travel
2. Destination
3. Departure/Return Date,
4. Conference Dates,
5. Registration Fees
6. Traveler Information:
   a. “Official Name”
   b. Date of Birth
   c. Copy of Passport

Upon AG Approval, review Travel Request for Destination, Departure and Return dates, Registration Fees.

The following documents must be prepared for all types of travel:

1. Travel Authorization
2. Travel Itinerary
3. Travel Request Memo approved by AG
4. Conference Agenda
5. AS400 showing available balances
6. GSA Per Diem
7. Updated Travel Rotation Sheet
8. TA Review Sheet
9. BBMR Travel Authorization Checklist
10. Direct Payment Request for Conference/Registration Fees

Other document that may be needed:

11. Vendor Establishment Form

The documents above should be packaged when complete and submitted to the DOA Director’s Office for approval. The following documents must be attached after the Travel Authorization is completed by DOA.
12. Final Travel Itinerary
13. TOG Travel Check

When the travel completes the travel, within 10 days, he or she shall complete the travel clearance forms. The following documents should be completed or attached.

14. Travel Itinerary Summary
15. All boarding passes from the trip
16. Copy of the TOG Travel Check Form
17. Copy of the Per Diem Check
18. Copy of the Travel Authorization
19. Copy of the Certificate from the Training (or any other document showing proof of attendance, e.g., name badge).

Preparation of the Travel Authorization Form:
You will need to following information to complete this form:

- Traveler Information:
  - Name as shown on the official Passport
  - Date of Birth
  - Mailing Address
  - Social Security Number (should be shown as XXX-XX-1234)
  - Official Title (this will determine the per diem factor DOA will apply).

- Account number to be charged (attached AS400 printout will support this).
- Places of travel (should be pulled from the conference agenda or the AG approved travel memo).
- Approximate days of travel (from the TA Review Sheet).
- Approximate date the travel will commence.
- Desired mode of travel. This is normally by “Air.”
- Travel Agency Desired which is based on the Travel Rotation Sheet.
- Dependents authorized. This is normally not applicable for normal employee travel but may be required for witnesses traveling with family.
- A description of the purpose of the travel. This information should come directly from the AG approved travel request memo.
- A breakdown of the amount request for the travel advance. Normally this will have per diem and registration fees. However, there may be additional costs such as car rental, taxi fee, etc.
- A cost estimate for the following should be obtained:
  - Cost of transportation (obtained from the price quote from the travel agency based on the travel rotation log).
  - Per diem (calculated as the number of days of “official” travel days obtained from the TA Review Sheet multiplied by the per diem rate obtained from the GSA Per Diem printout).
100% Federally Funded Travel

Federally Funded Travel Authorizations (TA), i.e. 100% Federal, the following documents must be submitted to BBMR 30 days prior to travel.

- Travel Authorization (Form ACC-TRA001)
- Direct Payment Form (Only if there is a Registration Fee involved)
- Printout of the AS400 Account Balance
- Travel Itinerary (From Local Travel Agency)
- Per Diem Rates (U.S. Domestic) of the City/State (San Diego, CA) where the Event is to be held.
- DOA Circular 2018-002 Travel Per Diem Process Update (Optional)
- Document(s) pertaining to the Event (Training/Seminar/Conference) i.e. Agenda showing the dates
- Affidavit Partial / No Cost Travel Requests
- Rotation Sheet of the Local Travel Agencies
- BBMR TA Review Checklist
- Travel Authorization Review Worksheet
- Cover Memo to BBMR
- Note: Matthew Quinata, BBMR Analyst is our Point of Contact (POC)

Local/Match/Victims

- Locally and/or Match Funded Travel Authorizations (TA), the following documents must be submitted directly to the DOA, Director’s Office for Approval.
  - Travel Authorization
  - Agenda from the Hosting Organization (Web-Site)
  - Direct Payment (Only if there is a Registration Fee involved)
  - Printout of the AS400 Account Balance
  - Travel Itinerary (From Local Travel Agency)
  - Per Diem Rates (U.S. Domestic) of the City/State (Houston, TX) where the Event is to be held.
  - DOA Circular 2018-002 Travel Per Diem Process Update (Optional)
  - Rotation Sheet of the Local Travel Agencies
  - Cover Memo to Department of Administration (DOA) Director

No Cost Travel

If travel is being paid by an entity outside of Government of Guam or if the entity is paying partial costs of a travel request, traveler shall submit an Affidavit with the Travel Request. Please prepare this affidavit using your department’s letterhead.

A Travel Authorization must still be created. The travel rotation should still be updated but with a note that this is a no cost travel.

NO COST TRAVEL
Use this statement for No Cost Travel Requests:

This is a no-cost travel and I hereby resolve the Government of Guam of any expenses for this travel request.

PARTIAL PAYMENTS

Use a statement similar to the sample below to explain the PARTIAL PAYMENT required if funds are to be used from accounts established by your department/agency.

The AGA will be covering the airfare and hotel expenses. A request for per diem for meals and incidentals is being requested per the travel request. I hereby absolve the Government of Guam of any expenses for airfare and hotel expenses.

Example:

AFFIDAVIT FOR JOSEPH CRUZ

I, Joseph Cruz, Accountant, with the Department of Administration here by state the following:

I will be attending the Association of Government Accounting’s (AGA) 2016 Best Practices training on October 9, 2017 to October 15, 2017 in Pasadena, California.

Air-fare, hotel expenses and lodging are being paid by the Association of Government Accountants.

This is a no-cost travel and I hereby absolve the Government of Guam of any expenses for this travel request.

____________________________________
Joseph Cruz
Date: October 2, 2017

Travel Rotation Log
- Travel Rotation Sheet: Find the Rotation Sheet that will show which Local Travel Agency is up/next to contact for Price Quotation.
• You must provide the Name, Date of Birth, Destination(s), Departure and Return Date to the Travel Agency when requesting for Price Quote.

• Obtain quote for both Restricted and Unrestricted Airfares.

• Upon Receipt of Itinerary (Price Quote), record the TA in the Travel Log Sheet, prepare Travel Authorization following procedure A or B (whichever applies).

### Travel Request and Authorization (ACC-TRA001)
This is the form to use. This form is the summary of the items below. However, pay special attention to the account number (Line 6) and the estimated cost of travel (Line 17) portions. Line 18 should be the DOA Director if Local or Special Funds are used or BBMR Director if 100% federal or No Cost Travel

### Travel Request and Authorization (TRA)
Line-By-Line Instructions for Form ACC-TRA001:

“TA No.” is the Department or Agency Control Number

Line 1 – To: This must always be indicated as the Department of Administration.

Line 2 – From: This must indicate the Department or Agency submitting the Travel Voucher.

Line 3 – Date of Request: This must indicate the date the TRA is prepared.

Line 4 – Traveler Information: TSA requires the following:

A. Full name, Date of Birth Sex (gender) of the traveler;

B. Vendor Number of traveler; if none, attached Form ACC-VNA;

C. Complete Address of Traveler, preferably mailing address;

D. Social Security Number.

<table>
<thead>
<tr>
<th>DATE</th>
<th>TA#</th>
<th>TRAVELER</th>
<th>TVL DATE</th>
<th>FIRST</th>
<th>ROYAL</th>
<th>TRANS</th>
<th>TVL BAG</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>10/12/17</td>
<td>T181100001</td>
<td>Rebecca M. Perez</td>
<td>Nov. 14-16, 2017</td>
<td>$3,053.05</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


| 10/31/17 | T181100002 | Erin S. Holms | Nov. 20-23, 2017 | $3,178.05 |

To conduct inspections of CSEPs, cell-site system data storage facilities Nov. 21 in Dublin, Ohio and Nov. 22 in Orlando, Florida.
Line 5 – Title of Traveler: Indicate the title of the Traveler.
Line 6 – Charge Account Number: Type the account number or job order number being charged.
Line 7 – Places of Travel: Please type the origin (FROM) of travel, the destination (TO), and if the traveler is returning to point of origin.
Line 8 – Approx. Length of Travel (In Days): Please indicate how many days the travel requires.
Line 9 – Approx. Date Travel Commences: Please indicate the effective date travel will begin.
Line 10 (A) – Describe Modes of Travel Desired: Always by AIR and economy class (ECONO-CLASS).
Line 10 (B) – Travel Agency Desired: Indicate approved agent.
Line 11 – If Dependents are Authorized for Travel, give names, ages, and relationships: Not Applicable.
Line 12 – Fully Describe Purpose of Travel: Please type in the purpose of travel whether it is off-island training, conference etc. and attach supporting documents.
Line 13 – Enter Number of TRs Issued: N/A Please leave blank.
Line 14 – If Travel Advance is Desired, Give Amount Requested: indicate the amount of travel advance being requested.
Line 15 – Household Effects: N/A, Please leave blank.
Line 16 – Signature: Need original signature with the name and title of person requesting for travel authorization.
Line 17 – Estimated Cost of Travel: Please fill in line per line estimated cost of travel for certification of funds. Indicate the signature and Contact Number(s) of Cost Estimator (Preparer).
Line 18 – Signature (Name and Title of Authorizing Official): Need original signature and title of person authorizing this travel request from Department/Agency.
Line 19 – For Certification of Availability of Funds: Certifying Officer for the Department to certify that funds are available to cover cost of this travel voucher and indicate date that funds are certified.
Line 20 – To Traveler: Please leave blank (For DOA Directors signature only).
Line 21 – I Certify that I have received the material of Item 17. Traveler must sign receipt of the amounts on item 17.
### Finance and Payroll Section Policies

**Travel Request and Authorization**

**Section 3.8.112, Chapter 3 of the Government of Guam Travel and Transportation Manual**

<table>
<thead>
<tr>
<th>1. TO</th>
<th>Department of Administration</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. FROM (Name of requesting organization)</td>
<td>OFFICE OF THE ATTORNEY GENERAL</td>
</tr>
<tr>
<td>3. DATE OF REQUEST</td>
<td>November 15, 2017</td>
</tr>
<tr>
<td>4. (A) FULL NAME</td>
<td>X MALE</td>
</tr>
<tr>
<td>5. TITLE OF TRAVELER</td>
<td></td>
</tr>
<tr>
<td>6. CHARGE ACCOUNT NUMBER</td>
<td>5100-411-120-6600-000</td>
</tr>
<tr>
<td>7. PLACES OF TRAVEL</td>
<td></td>
</tr>
<tr>
<td>FROM</td>
<td>GUAM</td>
</tr>
<tr>
<td>TO</td>
<td>Boston, Massachusetts</td>
</tr>
<tr>
<td>8. APPROX. LENGTH OF TRAVEL (in days)</td>
<td>4</td>
</tr>
<tr>
<td>9. APPROX. DATE TRAVEL COMMENCES</td>
<td>December 12, 2017</td>
</tr>
<tr>
<td>10. (A) DESCRIPTION OF TRAVEL DESIRED (Air, Ship, Train, Private Automobile, etc.)</td>
<td>Air</td>
</tr>
<tr>
<td>11. IF DEPENDENTS ARE AUTHORIZED FOR TRAVEL, GIVE NAMES, AGES, AND RELATIONSHIPS OF EACH</td>
<td>N/A</td>
</tr>
<tr>
<td>12. FULLY DESCRIBE PURPOSE OF TRAVEL (Use reverse if more space is necessary)</td>
<td>To attend the AGTech Forum workshop scheduled for December 13-14, 2017 at the Berkman Klein Center for Internet &amp; Society at Harvard University, in Boston, Massachusetts.</td>
</tr>
<tr>
<td>13. ENTER NUMBER OF TRS ISSUED</td>
<td>N/A</td>
</tr>
<tr>
<td>14. IF TRAVEL ADVANCE IS DESIRED, GIVE AMOUNT REQUESTED</td>
<td>Per Diem $714.00</td>
</tr>
<tr>
<td>15. HOUSEHOLD EFFECTS AUTHORIZED</td>
<td>N/A</td>
</tr>
<tr>
<td>16. SIGNATURE (Name and title of requesting official)</td>
<td></td>
</tr>
<tr>
<td>17. ESTIMATE COST OF TRAVEL (For use of Administration Department)</td>
<td></td>
</tr>
<tr>
<td>(A) TRANSPORTATION OF TRAVELER</td>
<td>$2,164.51</td>
</tr>
<tr>
<td>(B) TRANSPORTATION OF DEPENDENTS</td>
<td>0.00</td>
</tr>
<tr>
<td>(C) PER DIEM OF TRAVELER:</td>
<td>$200.00 x 3.0 days =</td>
</tr>
<tr>
<td>$714.00</td>
<td></td>
</tr>
<tr>
<td>(D) PER DIEM OF DEPENDENTS</td>
<td>0.00</td>
</tr>
<tr>
<td>(E) TRANSPORTATION OF HOUSEHOLD EFFECTS</td>
<td>0.00</td>
</tr>
<tr>
<td>(F) REGISTRATION FEE:</td>
<td>N/A</td>
</tr>
<tr>
<td>(G) SERVICE FEES</td>
<td>N/A</td>
</tr>
<tr>
<td>TOTAL COST (Estimated)</td>
<td>$2,838.51</td>
</tr>
<tr>
<td>SIGNATURE and CONTACT NUMBERS (For Certification)</td>
<td></td>
</tr>
<tr>
<td>19. FOR CERTIFICATION OF AVAILABILITY OF FUNDS Certified Funds Available:</td>
<td></td>
</tr>
<tr>
<td>20. SIGNATURE (Name and title of authorizing official)</td>
<td></td>
</tr>
<tr>
<td>21. TO TRAVELER: You are hereby authorized to perform the above described travel in accordance with the provisions of section 3.8.112, Chapter 3 of the Government of Guam Travel and Transportation Manual. Necessary tickets, transportation requests and other documents are hereby attached.</td>
<td></td>
</tr>
<tr>
<td>22. TRAVELER'S SIGNATURE AND CONTACT NUMBER</td>
<td></td>
</tr>
<tr>
<td>23. DATE</td>
<td></td>
</tr>
</tbody>
</table>

*Form ACC-TR001 Revised 03/2013*
AS400 Screen Shot
This should be attached to the Travel Authorization packet to prove that funds are available for the travel.

```
<table>
<thead>
<tr>
<th>Opt</th>
<th>Account No</th>
<th>Account name</th>
<th>Object Description</th>
<th>Total Appropriation</th>
<th>YTD Allot</th>
<th>(Expend + Encumb)</th>
<th>Fund Avail</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>5100A181100GA001220</td>
<td>ATTORNEY GENERAL</td>
<td>TRAVEL</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>0.00</td>
<td>10,000.00</td>
</tr>
<tr>
<td>5</td>
<td>5100A181101GA001220</td>
<td>ATTORNEY GENERAL-SOLICITOR</td>
<td>TRAVEL</td>
<td>20,000.00</td>
<td>9,423.90</td>
<td>9,423.90</td>
<td>5,576.10</td>
</tr>
<tr>
<td>5</td>
<td>5100A181110GA001220</td>
<td>ATTORNEY GENERAL-PROSECUTION</td>
<td>TRAVEL</td>
<td>5,000.00</td>
<td>5,000.00</td>
<td>0.00</td>
<td>5,000.00</td>
</tr>
<tr>
<td>5</td>
<td>5100A181115GA001220</td>
<td>ATTORNEY GENERAL-CONSUMER</td>
<td>TRAVEL</td>
<td>540.00</td>
<td>540.00</td>
<td>0.00</td>
<td>540.00</td>
</tr>
</tbody>
</table>
```

Per Diem Rate
- Per diem will only be authorized for the **actual number of days** the traveler is on official governmental business.
- Rate: AG 125%, All others 100%
- **Per Diem Rates should be obtained from the following federal government website:**
  - [http://www.defensetravel.dod.mil/site/perdiemCalc.cfm](http://www.defensetravel.dod.mil/site/perdiemCalc.cfm)
  - [http://www.gsa.gov/portal/category/21287](http://www.gsa.gov/portal/category/21287)

BBMR Travel Authorization Checklist
- Include Division, Travel Authorization Number, Account Number, and Total Travel Authorization amount.
- Answer the 16 questions provided.
- Preparer Sign and date.
- Route to AG for approval.
<table>
<thead>
<tr>
<th></th>
<th>YES</th>
<th>NO</th>
<th>N/A</th>
<th>BBMR</th>
<th>YES</th>
<th>NO</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Is travel essential to the conduct of important government business?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Will travel result in seeking additional revenues to the territory by reducing current or future costs or contribution of government operations and/or programs and how it relates to the Agency's priority work program activities?</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
</tr>
<tr>
<td>3. Is the travel required per existing contract, law, or rule? If yes, attach documentation. If no, explain.</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Is the travel to be funded in whole or in part?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. If federal funds, was travel approved by grant agency and reflected in approved application?</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. If local, is amount charged appropriate for purpose of travel?</td>
<td></td>
<td>X</td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. a. Is the number of days per diem computed correctly?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Is the number of days per diem justified and reasonable?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Are per diem rate and number of days reflected on per diem form?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. a. Is travel authorization request form completely filled?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Is appropriate account number accurately reflected?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Is airfare the lowest possible?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Is more than one (1) traveler attending the same conference, seminar, workshop, or meeting? If yes, attach Department's justification.</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Is Travel Authorization request signed by appropriate signatories?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. a. Was travel authorization request received as to funding availability?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Are funds available for travel authorization?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Are all computations accurate?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Are all receipts attached?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Is ADF prints attached?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Is brochure of conference/training attached?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. If travel is for &quot;meeting&quot;, is documentation from meeting official indicating times, dates and purpose of meetings attached?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16. Is Travel Authorization being submitted 10 work days prior to travel commencement date? If no, is explanation attached?</td>
<td>X</td>
<td></td>
<td></td>
<td></td>
<td>X</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DEPARTMENT**

**PREPARED BY:**
Janet T. Goeke

**APPROVED BY:**
Elizabeth B. Anderson

**ACTION**

**ANALYST RECOMMENDATION:**

**BBMR ANALYST:**

[ ] APPROVED    [ ] DISAPPROVED

**DATE:**
TA Review Worksheet

- This worksheet is an internal control to document:
  - Has past travel been cleared
  - Location(s) and Dates of Travel
  - Purpose and Description of travel
  - Per Diem dates and calculation.
  - Types of costs to be provided to the traveler

---

![TA Review Worksheet Image]
Travel Itinerary Summary

- This form should be completed by the traveler
- Include all boarding passes
- Submitted to DOA with remaining Travel Clearance

GOVERNMENT OF GUAM
TRAVEL ITINERARY SUMMARY

----------
DATE
----------

Office of the Attorney General  T18110003
----------
DEPT/AGENCY  DEPT/AGENCY'S TA NUMBER
----------

Was on travel status as follows:

DEPARTURE  (from Guam)

DATE:  
TIME: 

ARRIVAL  (into Guam)

DATE:  
TIME: 

MODE OF TRAVEL

Air  (Attach boarding passes)

Expenses allowable for reimbursement are as follows:

Newly Hired Contract Employees  (with exception of DOE): Medical examination, fingerprint fees, taxi fares from residence to airport, telegram (accepting position).

Official Off-island Business Employees: Registration/conference fees, taxi fares from place of business to hotel (or vice versa) as authorized & others related to official business as authorized by the GOVERNOR.

I certify that the above information and supporting documents are true and correct and are in compliance with Government travel regulations and the laws of Guam.

TRAVELER/EMPLOYEE SIGNATURE

SOCIAL SECURITY NO.:  

CONTACT NUMBER(S):  

Finance and Payroll Section Policies  Page 162 of 178
Vendor Establishment Form

**NOTE:** All travelers must have an Established Vendor Number, if none, please have the traveler complete the Request to Establish Vendor Number. They will need to provide a copy of a Photo ID.

Information Needed:

- Official Name
- Current Mailing Address
- Contact Numbers
- Email Address
- Taxpayer Identification Number or Social Security Number
EFT Form (DOA Circular 2018-002)
Required by DOA Organizational Circular 2018-002, all per diem will be processed via Electronic Funds Transfer.

Complete Vendor Electronic Funds Transfer (EFT) Authorization Form (ACC-VNB001)

Information Needed

- Account Name (as filed with the bank)
- Name of Bank
- Routing Number
- Account Number
- Bank Phone Number
- Type of Account
- Signature of the Authorized account holder
- Name of the Holder

Submit no less than **48 hours** before departure.

Reporting of travel:

The FY2019 budget law (PL34-116 Chapter XIII, Section 18 Reporting Requirements for Travel:

All off-island government travel that is publicly funded during Fiscal Year 2019 shall be reported quarterly to the Speaker of *I Liheslaturan Guahan*. This Section shall apply to all governmental entities and shall include the traveler, the source of funds, the purpose of the travel, and the cost of the travel.

// rest of this page left blank//
GOVERNMENT OF GUAM  
DEPARTMENT OF ADMINISTRATION  
DIVISION OF ACCOUNTS  
P.O. Box 884  
Hagatna, GU 96932

VENDOR ELECTRONIC FUNDS TRANSFER (EFT)  
AUTHORIZATION FORM

| Account Name: |  
| Name of Bank: |  
| Routing Number: |  
| Account Number: |  
| Bank Phone No.: |  
| Type of Account: |  
| Check Here if TRAVELLER, complete the following, and SUBMIT TO DOA 48 HRS BEFORE DEPARTURE: |  
| Name: |  
| Current Mailing Address: |  
| Contact No.: |  

The undersigned confirms its account number and title named above and hereby acknowledged that the undersigned has no enforceable right in, or to Department of Administration. The undersigned also has read and understood 4 G.C.A. Section 8169 which state

Any person who knowingly makes any false statement or falsifies or permits to be falsified, any record or records of this system, in any attempt to defraud the system, is guilty of a misdemeanor and shall be punishable therefore under the laws of the government of Guam, and the system shall have the right to recover any payments made under false representations.

Account Holder or Institution's Authorized Representative:  

Sign:  

Print Name:  

Date:  

For information, please contact  
Department of Administration, Division of Accounts, Accounts Payable Section at  
Phone Number: (671) 475-1228  
Forms can be faxed to (671) 472-9483  
Forms are also available at http://doa.doa.guam.gov/resource/

| DIVISION OF ACCOUNTS - ACCOUNTS PAYABLE USE ONLY |  
| Vendor Number: | Reviewed By: |  
|  | Review Date: |  

Form ACC-VNE0001 Revised Oct-2017
Travel Advance and Authorization

- Review and Sign Accounting Form ACC-TRE002 v1.5
- *Advance Per Diem and Miscellaneous Expenses Request* to be submitted with all travel documents.
- Must be submitted to with the EFT form.

---

**MEMORANDUM**

**TO:** Department of Administration  
**FROM:**  
**SUBJECT:** Advance Per Diem and Miscellaneous Expenses Request  

**Hafa Adai!**

By signing and completing the information below, I understand that this advance is recorded as a receivable due from me in the accounting books until I submit the Travel Voucher Clearance (Forms ACC-TRD001 and ACC-TRG001):

<table>
<thead>
<tr>
<th>Per Diem</th>
<th>Registration Fee</th>
<th>Miscellaneous Expense</th>
<th>Ground Transportation</th>
<th>TOTAL ADVANCE</th>
</tr>
</thead>
</table>

The undersigned also has read and understood 9 GCA §23.25 which states: "A person commits a misdemeanor if, knowing that he has no privilege to do so, he falsifies, destroys, removes or conceals any writing or record, with intent to deceive or injure anyone or to conceal any wrongdoing."

Furthermore, I understand that I am required to file my Travel Voucher and supporting documents such as: (1) Boarding passes; (2) Certificate of Participation or Completion; and only if additional Advance Per Diem Reimbursements was approved; (3) Hotel Receipts; (4) Meal Receipts; Ground Transportation Receipts & other travel related receipts; with the DOA Division of Accounts no later than ten (10) days upon return to Guam as per 5 GCA Ch 23 §23104(c). After ten (10) days, all un cleared advances will automatically be set-off as authorized by this memo.

I understand that upon my return I will settle outstanding balance due in the amount of $______ or provide clearance due. Reference to TAF# ________ I also understand that the DOA can recover advances, by debiting my bank account or suspending my travel privileges until all outstanding travel is cleared. If I receive per diem allowance reimbursement from the conference sponsor, this advance per diem must be refunded or returned to the Department of Administration immediately per 5 GCA §23104.

I hereby acknowledge that I have read and understood the conditions under which my advance allowance is made and fully agree with the provisions stated above. Should I fail to clear any outstanding travel, I hereby authorize the DOA, its successors and/or assigns to automatically draft from my bank account listed above for the specified amount as per 5 GCA §23108. I agree that such payment of Travel Advance due should be treated as if I personally signed for the payment. I further agree that if any such payment is dishonored, intentionally or inadvertently, DOA shall be under no liability with respect thereto.

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**TRAVELER’S SIGNATURE**

**Distribution:** Original – Division of Accounts  
**Copy – Traveler**

**FORM ACC-TRE002 v1.5 (Oct 2017)**
Due Dates
- BBMR 15 Days prior to travel
- Vendor/EFT forms: 48 hours

Travel Clearance
- Per 5 GCA §23104 travelers are required to submit the following items, within ten (10) days, in order to be fully cleared from the Accounts Receivables:
  - Original Boarding Passes: Certificate of Participation or Completion; Registration Receipt (if applicable)
  - If additional per diem or reimbursement was approved: Hotel receipts; Meal Receipts; Ground Transportation receipts; & other travel related receipts must be submitted to substantiate expenditures that exceeded the amounts provided to the traveler. Travelers are reminded that per diem is to be used in a manner which any prudent person traveling with their own funds would use.

Treasurer of Guam - Protocol for Picking Up Checks
To be an authorized individual with authority to pick up checks, the following form must be completed:

To:  
From:  

We hereby authorize the following individual(s) to pick up check(s) for the above department or agency:

<table>
<thead>
<tr>
<th>PRINT OR TYPE NAME(S)</th>
<th>SOC. SEC. NO.</th>
<th>SIGNATURE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

☐ This supersedes all previous authorizations on file with your office.
☐ In addition to an Authorization on file with your office.

[SEE REVERSE SIDE FOR INSTRUCTIONS]

- All authorizations must be updated annually.
- Only original signatures or a photo copy of the authorization with original signatures will be accepted.
• The Department of Administration (DOA) will not accept telephone authorizations at any time. For emergencies, the DOA will accept Facsimile Transmittals with the original to follow via hand delivery.

Individuals who are authorized to pick up checks for the OAG must follow the following protocols when picking up checks from Treasurer or Guam:

• Sign the log book for TOG indicating that checks were received by the designated OAG employee.
• Make a copy of the check and route check and check copy to Admin Support for Document Tracking.
• Admin Support will route check and check copy to Chief of Staff and sign check copy as an acknowledgement.
• Chief of Staff will route check and check copy to General Accounting Supervisor, who will review, sign as acknowledgement, and route to finance section.
• Finance section may route check to respective division (government claims, petty cash, etc.) or may deposit the check into the appropriate OAG account.

Treasurer of Guam - Protocol for depositing checks
The finance section will receive checks for various purposes. Some checks may need to be deposited into the OAG account. To complete a deposit:

Complete the Inter-Office Receipt

• The information on the customer copy side should match the information on the accounting copy side
  o Assure that the check number and check amount is correct
  o Assure that the account number in which the check will be deposited is correct
  o An authorized agent must sign both the customer copy and accounting copy
- Bring the check and Inter-Office Receipt and check to Treasurer of Guam (TOG) cashier
- Combine the customer copy, check copy/check stub, TOG receipt, and supporting documents and file into Check Deposits folder
Vendor Establishment

A vendor must have a record on the AS400 in order to do business with the government of Guam. A new vendor should be established for all new contracts or sub-recipient (i.e., new petty cash custodian, new employee going to travel or getting a reimbursement, CCIC awardee, etc.).

- A vendor establishment form should be prepared for each new vendor.
- Ensure the following fields are captured:
  - Name (Official Name and DBA)
  - Mailing Address
  - Tax Payer ID or Social Security Number
  - Phone Number
  - Fax Number
  - Type of Service
  - Contact Name
  - Email Address
  - Business License

- Without a Vendor Establishment Form, a payment cannot be made to the vendor.

Special Note: Please ensure that vendors and employees are aware that the mailing address they provide on the Vendor Establishment Form is the address that their checks will be mailed to if Electronic Funds Transfer is not selected.
GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS

VENDOR RECORDS

To: Accounts Payable Section
From: Office of the Attorney General
Subject: Request for establishment of vendor number or change of vendor record.

This is a request for the establishment of vendor number or the change of vendor record for the following:

☐ NEW VENDOR

<table>
<thead>
<tr>
<th>Name</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address</td>
<td>Mailing Address</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
<th>City</th>
<th>State</th>
<th>Zip Code</th>
</tr>
</thead>
</table>

☐ CHANGE OF VENDOR RECORD

<table>
<thead>
<tr>
<th>Name</th>
<th>Mailing Address</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Check all Applicable: | Petty Cash Custodian | Business License | Proper Identification |

☐ EMPLOYEE

<table>
<thead>
<tr>
<th>Existing Vendor Number</th>
</tr>
</thead>
</table>

OTHER REQUIRED INFORMATION

Taxpayer ID No./Soc Sec No.: Type of Product / Svc:

Contact No. (work): Contact No. (other):

Fax Number(s): E-mail Address:

REQUESTING AGENCY or DEPARTMENT

Submitted by:

Signature: Name & Title: Contact No.: Date:

DEPARTMENT OF ADMINISTRATION

Vendor Number: Established by:

Signature: Date:

Form ACC-VNA001
Revised 11/2015

Finance and Payroll Section Policies
Xerox Codes and Set Up
The control over Xerox Codes allows us to monitor the scarce resources by limiting the number of prints and/or (both color and black and white) and is a useful tool to prevent overage charges.

- Go to the Xerox website (for Admin http://192.168.154.33/).
- Log in User ID is Admin and password (see GAS or IT Manager for password).
- Go to the properties tab
- Click on Login/Permissions/Accounting
- Click on Accounting Methods
- To enable tracking of colored prints and copies
  - Click on Service Tracking – Edit
  - Enable copies and prints
    - Do not enable Scans and Faxes as this will cause problems and impede the efficiency of the operations.
    - You only need to do this once.
- To Add or Edit Individual Users
  - Click on Users & Limits (Add, Import, Export) Edit button
  - To Add a new User
    - Click on Add New User Button
    - For Display Name – Put the employee’s name
    - Use Name (User ID) – Put a randomly generated four-digit Pin.
    - Apply the various User Limits
  - To Change/Delete a User or Permission
    - Click on the user
    - Make Changes

Users should be deleted if they no longer are employed with the agency. Divisional Heads should determine who has access/permissions.

Work Requests

**General**
Work request will be processed by a department/agency that is requesting work or services to be performed by another department/agency.

**Budget and Accounting Implications**

a. Intra-Department Work Request – Form Used.
b. The Work Request satisfies very specific needs. It:
  - Serves as a means for departments to perform work on behalf of other agencies, and to define the scope of work.
  - Authorizes an expenditure account on the FMS to be created to record all costs incurred by the performing agency;
  - Requires budgets of the benefiting agency to be encumbered (obligated), thereby reserving this agency’s budget for the specific purpose of the work request;
STANDARD 1

Part A
Work requests to an agency exempt from the central accounting act (P.L. 13-96) and funded by a line agency will be encumbered as a contract. Henceforth, a contract number will be assigned. No separate account will be required.

Part B
Whereby an exempt agency requests from a line agency, a reimbursable expenditure account (“X” account) and a receivable account will be established on the FMS.

Part C
Work requests’ involving two line agencies will continue to be processed in the same manner as previously in effect.

STANDARD 2
Billings from autonomous agencies shall generally be made on a monthly basis and shall be to reimburse costs already incurred.

Nature of Work Performed:
The Work Request is not intended to cover the following situations:

- Single transactions that should otherwise be accommodated by a direct payment (Such as a building permit, registrations for seminars, replenishing of postage meter, or deposit);
- Work that is not generally performed by the proposed performing agency.
- Encumber funds when the apparent intent is only to extend the life of an appropriation.

STANDARD 3
No work request will be encumbered when the work to be performed is not the statutory mission of the performing agency.

STANDARD 4
No work request will be encumbered when the same result could be accomplished with a single payment.

STANDARD 5
No work request will be encumbered if the work performed does not directly benefit the agency providing the funding.

Legal Aspects of Work Request:
a. Two opinions largely govern the parameters of Work Requests. These are:

OPINION REFERENCE
DOA 94-0119
BBMR 86-0787
SUBJECT COVERED
Use of Work Request to Include Personnel Cost.

Legal Basis for Defining WORK REQUESTS as Encumbrances or OBLIGATIONS.

b. Memorandum of Understanding (MOU)

It was not previously a requirement of the Financial Management System (BACIS) that an MOU accompany a work request.

However, recent use of work request by agencies indicates more complex relationships, which affect funding other than the General Fund, and may raise legal and procurement issues.

STANDARD 6
Effective September 30, 1994, all work requests must be accompanied by a memorandum of understanding. The memorandum of understanding must have the approval of the attorney general and the governor of Guam (DOA Circular no. 98-026). Effective August 14, 1998, work requests with dollar values less than $5,000 will not require a memorandum of understanding but must be completed not later than 90 days after the end of the fiscal year following it encumbrance in the accounting records (DOA Circular 98-026).

STANDARD 7
Effective September 30, 1994 all work requests six months or older not completed upon shall be deencumbered and agencies notified to stop work.

Remaining work requests shall be given termination dates to coincide with the six-month anniversary date of the division of accounts establishment of the account (or contract number). After that time, a work stop-order will be issued to the performing agency.

STANDARD 8
Effective September 30, 1994 and thereafter, no work requests will be encumbered unless there is certification by the performing agency that the work period is equal to or is less than the normal time frame an independent contractor would require to perform the work.

STANDARD 9
Effective September 30, 1994, work requests will not be permitted for work that is to be contracted further but must represent work the performing agency will itself do.

Responsibilities of Performing and Benefitting Agencies:

Departments receiving services are reminded that it is their responsibility to monitor the progress of work performed and advise the Division of Accounts periodically.

STANDARD 10
When an agency is unsatisfied with the work product or progress, the agency must communicate this in writing to the division of accounts and direct work to be stopped.

**STANDARD 11**
When the work performed is completed, the receiving agency shall inform the division of accounts in writing as to the effective date of completion to permit the division of accounts to close out the expenditure accounts (or contract balance encumbered).

**STANDARD 12**
A performing agency has the responsibility to manage costs and perform timely.

**STANDARD 13**
A performing agency may request that the receiving (benefitting) agency implicitly always agrees by virtue of its use of the work request that the division of accounts will move approved budgets in the work requests to any object category without further approval of the agency providing the funding, except that no amounts will be moved into capital outlay without the expressed written approval of the funding agency and which is otherwise consistent with law.

**STANDARD 14**
Work requests will be honored only if the agencies affirm in writing their acceptance of the standards set forth.

*Work Request*

*Line-By-Line Instructions:*

**Line 1 – Z-Account assigned**
This number is assigned by the Division of Accounts – usually reflects the Accepting Agency Job Order structure.

**Line 2 – From (Originating Dept):** Enter the name of requesting/originating department/agency.

**Line 3 – To (Accepting Dept):** Enter the name of the department/agency that will perform the work or service being requested.

**Line 4 – Amount Authorized:** Enter the total amount authorized for the work or service to be performed.

**Line 5a – Request Type:** Select the TYPE of request being prepared: Original or Amendment Number.
- If Amendment, indicate number

**Line 5b – Request Number (10 digits):** The document numbering structure for Work Requests consists of ten (10) Digits as shown below:

*Example1: W 02 0600 001*
  - W (Work Request-others)
  - 02 (Fiscal Year)
  - 0600 (Dept or Agency Code)
Example2: U 02 0600 1 01
  U (Work Request-utilities)
  02 (Fiscal Year)
  0600 (Dept or Agency Code)
  1 (Fund type: 1=GF or 2=SP)
  001 (Control Number)

Line 6 – Account Number: Enter the complete 18-digit account number, including Object Category.

Line 7 – Vendor Number: Refer to the Vendor Listing or Terminal Inquiry for the proper vendor number.

Line 8a – Desired Completion Date: Enter the date the requesting department/agency would like the work or service to be completed by.

Line 8b – Obligation End Date: Enter the obligation end date.

Line 8c – Expenditure End Date: Enter the date the expenditure end date.

Line 9 – Work Description / Amendment Justification: Describe the work or service.
  [a] Program Title
  [b] Detailed, but BRIEF, description of work or service to be performed

Line 10 – Certification of Funds: Upon verification of availability of funds, enter the name and original signature of the Certifying Officer.

Line 11 – Requested By: Upon the final review of the Work Request, enter the name and original signature of the Authorizing Official.

Line 12 – Cost Breakdown: Enter the amount on the appropriate Object Classification (row) and column.
  [a] Original Cost of MOU
  [b] Amendment Cost of MOU
  [c] Total Cost (per object class and column)
  [d] “Other” is for object classification not listed on form.

Line 13 – BBMR Use Only: Enter any additional information deemed necessary regarding the work or service being requested.

Line 14 – Acceptance of Authorized Work or Service: Upon review of the Work Request by the department/agency performing the work or service, enter the name and original signature of the Authorizing Official.

Line 15 – DOA Use Only: Enter any additional information deemed necessary regarding the work or service being requested.
**Recording of Encumbrance**

Upon acceptance of the Work Request, the requesting department/agency will forward the original form to the Department of Administration, Division of Accounts for recording of encumbrance.

Note: Tran Code 120 is used to record this type of transaction.