public works
DIPATTAMENTON CHE'CHO' PUPBLEKO

ADMINISTRATIVE SERVICES DIVISION

FISCAL MANAGEMENT

Standard Operating Procedures

JANUARY 1, 2018

DEPARTMENT OF PUBLIC WORKS
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1. Systems Overview

1-1. Budget & Accounting Information Systems (BACIS)

The Government of Guam utilizes an accounting system, which provides budgetary controls over general governmental revenues and expenditures, and reports with full disclosure the financial position and results of financial operations.

1-2. Internal (Line Agency), Department of Public Works (DPW)

The Dept. of Public Works is charged with the responsibility in providing to the people of Guam six (6) major and essential services to the community namely:

1) Public Safety
2) Public Health
3) Transportation
4) Highway Maintenance
5) Government-Wide Support
6) Capital Improvement Projects

Public Safety is administered through the enforcement of building codes, flood control measures and public education on highway safety. Public Health is administered through the enforcement and proper collection and disposal of solid wastes. Transportation services are provided for safe and efficient transportation system for our school children as well as to the public, as needed, and during times of calamities and emergencies. Highway Maintenance services are provided to ensure safe, efficient and modern Highway System that is responsive to the needs of the people. Government-Wide Support is administered to enhance program effectiveness and efficiency by formulating policies, allocating resources, and administering operations and personnel, to provide maintenance services, repairs, construction services and custodial work to upkeep public buildings and other government facilities. Capital Improvement Projects is to provide professional and technical services for the Government's infrastructure projects and to provide technical support to the community. Public Laws 1-88, 10-91, 16-57, 16-124, 24-139/313, 25-90, Executive Order 24-96.

DPW is charged with the responsibility of overseeing construction, maintenance, rehabilitation, repair or demolition of public facilities. The Department through its six distinct division's, play a vital and significant role in achieving and implementing goals and objectives of the five major programs as listed above.

DPW has the following Divisions:

* Director's Office
    * Administrative Services
    * Human Resources
    * Fiscal Management
        * Procurement & Supply

* Engineering & Maintenance
* Federal Aid Highway Section
* Transportation Maintenance
* Bus Operations

1-3. External Agencies, the Department of Administration (DOA) & the Bureau of Budget and Management (BBMR)

DOA

In accordance with 5GCA Division 2 Article 2, Central Accounting Act, the Division of Accounts of the Department of Administration is the agency responsible for a uniform financial management system and the related system of internal accounting controls for the 38 line agencies of the Government of Guam. DOA utilizes the Budget and Accounting Information System (BACIS) accounting software to process both the budget and accounting transactions.

BBMR

In accordance with 4GCA, BBMR is responsible for the uniform budget to include all fund types for the 38 line agencies.

2. Budgetary Process

2.1. Budgetary Process Under Normal Operations

Guam law requires the Governor to propose a balanced budget to the Legislature at the beginning of each year. The Legislature deliberates and enacts a budget through passage of specific departmental appropriations. Before signing the Appropriations Act, the Governor may veto or reduce any specific appropriation, either of which is subject to the Legislature's override. Once passed and signed, the budget becomes Guam's official financial plan for the ensuing fiscal year.

2.1.1. Budget Laws

Budgetary controls as well as object classification levels are maintained by each division of DPW when the approved budget is established. Budget revisions are prepared by each division of DPW and reviewed and approved by BBMR, reflecting program changes or intra-departmental transfers of an administrative nature, may be effectuated with certain executive and legislative branch approvals. Only the Governor, however, may transfer appropriations with notice to the Speaker of the Legislature if allowed within the budget law. Federal grants are approved by the grantor agencies and are submitted to BBMR and DOA for budgetary purposes.

2-1.2. Establishment of Accounts

The establishment of accounts EOA in the BACIS is necessary to adequately record transactions for the periodic assessment of the Government's fiscal status through financial presentation. This form is prepared by each division of DPW and submitted to BBMR for their budgetary review and approval. After BBMR's review and approval of the form, the form is then submitted to DOA for the creation of the account and data-entry into the BACIS system. It is each division of DPW's responsibility to verify the information on BACIS for accuracy.

2-1.3. Certifying Officer

In accordance with Public Law 26-35, "*A certifying officer is defined as a person who certifies that payment vouchers are correct and ready for payment. The officer does not have physical possession of the funds. A certifying officer is responsible for the existence and correctness of the facts stated in the certificate or voucher or supporting papers, the legality of the proposed payment under the appropriation or fund involved, and making good to the Government of Guam the amount of any illegal, improper or incorrect payment resulting from any false, inaccurate or misleading certificate made by the officer or any payment prohibited by law or which did not represent a legal obligation under the appropriate or fund involved.*"

A designation for a certifying officer form must be completed by OHS/OCD identifying the signatory specimen of the certifying and approving officer. The approving and certifying officers for DPW is the division administrator for each of the various divisions, while the alternate certifying officers are designated by each division administrator or chief. This form is submitted to the Treasurer of Guam and is valid for 2 years from the effective date unless revoked earlier.

2-2. Budgetary Process Under Emergency Operations

During an emergency situation, OHS/OCD is granted by an Executive Order E/O signed by both the Governor and Lt. Governor, a $250,000 in emergency funding for the activation of the Emergency Operations Center (EOC). This Executive Order is for emergency spending for no more than 30 days. An Executive Order can also be granted to DPW other than to OCD.

In accordance with 5GCA Div.2 Section 22402 Emergency Expenses, "*The Governor of Guam is authorized to utilize any part or portion, not to exceed $250,000 of outstanding appropriations within the General Fund for expenses caused by civil defense, public safety or health emergencies. Whenever this authority is used by the Governor, he shall report the expenditure thereunder to the Legislature and the Public Auditor within five (5) days*".

2-2.2. Establishment of Accounts – SAME AS ABOVE

2-2.3. Certifying Officer - SAME AS ABOVE

3. General Accounting Process

The Department of Administration's Division of Accounts is responsible for the centralization of all accounting functions. DOA establishes and maintains accounting systems and financial records to include current and archived financial data and accurately accounts for all funds. DOA utilizes the BACIS system for both budget and accounting processes. DPW adheres to the financial management operational requirements, records, internal control systems and procedures as determined by DOA.

3-1. General Accounting Process under Normal Operations

The Government of Guam uses fund accounting to report its financial position and results of operations. The accounts of the Government of Guam are classified and operated on the basis of funds and account groups. Fund accounting segregates funds based on their intended purpose and is utilized to assist in complying with finance-related legal and contractual obligations. The Department of Administration provides centralized accounting functions and responsibilities.

A fund is a separate and independent accounting entity with a self-balancing set of accounts. The General Fund is used to account for all financial transactions that are not required for in any other Fund. The Special Revenue Funds (which include the Federal Grants-In-Aid Funds) are used to account for specific revenues earmarked to finance particular programs and activities. Federal Grants Funds are payments by the United States Government to the Government of Guam for specific purposes or in lieu of taxes, including grants, reimbursements, and payments made in accordance with contracts and or agreements.

3-1.1 Appropriation Account & Object Classification

Appropriation is defined as the amount authorized to be expended and obligated. Moreover, the appropriation amount is allocated by the Legislature, which directs the manner of how the funds are to be used. Appropriation, allotments and object classifications must all be identified by DPW and approved by BBMR. DOA will then establish this in the BACIS system. This step must be done prior to processing any transactions. The general ledger, consist of all revenue and appropriations accounts recorded in the subsidiary ledgers within the BACIS system. In addition, BACIS also maintains all accounting records of details as well as summaries of all financial transactions and are periodically reported into financial statement presentation.

There are two types of appropriations. An annual and continuing appropriation accounts. Annual operating appropriations lapse at the end of each fiscal year unless they are specifically designated by the Legislature. Whereas, a continuing appropriation, which, once established, is automatically renewed without further legislative action, period after period, until altered or revoked. Continuing appropriations at year-end are reported as a reservation of funds balance since these funds have been designated for a specific future use. The amount available in any appropriation is defined as the original amount of an appropriation from which any expenditures, contract or obligation is intended to be paid, less amounts that must be paid from such appropriations for the period of the appropriation to satisfy obligations of government under contracts actually made and to be satisfied from such appropriation.

The appropriation account numbers are numbered and established in the BACIS system by DOA after BBMR's review and approval of the budget account. The appropriation account, consist of an eighteen character single numeric digit with one alphabet to determine the appropriation typed. The designated appropriation account number identifies the ledger type, fund type, appropriation type, fiscal year, department number, division number, function or program, sequence of the program or activity, and object class.

Below is an example of the following appropriation account number schema:

5 100 A 06 10 00 GA 001 – 290

5	Appropriation/Expenditure account
100	Fund number, General Fund
A	Appropriation type, Annual
06	Fiscal Year, 2006
10	Department number, Department of Public Works
00	Director's Office
GA	Program, General account
001	Sequence
290	Object Class, Miscellaneous

Note: Listing of accounts can be found in the attached exhibit.

A job order number is similar to the appropriation account number but has only a nine-digit character. The structure of the above account number is:

1000 06 001 - 290

10	Department number, Department of Public Works
00	Division, Directors Office
001	Sequence
290	Object class, Miscellaneous

Note: Listing of accounts can be found in the attached exhibit.

There are numerous appropriation descriptions. Appropriation codes are defined as follows:

A	Annual Appropriation Account
B	Federal Matching (means direct cost sharing or in-kind General Fund support required as a condition for acceptance of federal funds.)
C	Continuing Account
D	Capital Improvement Project
E	Annual 100% Federal Grants-In-Aid (FGIA)
G	Federal Matching Continuing
H	100% Federal Grants-In-Aid (FGIA), continuing
X	Deposit Account
Z	Work Request

3-1.2. Encumbrances

Encumbrances are commitments related to unperformed contracts between the Government of Guam and a vendor for the procurement of goods or services. Encumbrance accounting is used by all of the Government of Guam agencies. An encumbrance is recorded for budgetary control purposes when a purchase requisition, purchase order, contract, work request and travel authorization are approved for expenditures obligating the funds.

The objective of the encumbrance system is to restrict a portion of an allotment at the time a commitment is made against an allotment. This is done to preclude over-commitment of funds by expending departments and/or agencies, thus ensuring amounts will be available to cover expenditures when the goods are delivered or services are rendered.

Encumbrances outstanding at year-end are reported as reservations of fund balances and remain as reservations of fund balances until expended or canceled. Encumbrances do not constitute expenditures or liabilities.

3-1.3. Expenditures

Expenditures are defined as all amounts of money, other than refunds authorized by law, paid out or encumbered for payment. Expenditures are a decrease in (use) fund financial resources. It is recorded (and the encumbrance entry reversed) when the contract is complete or virtually complete and the fund liability has been incurred.

An object class is a detailed breakdown of the lump sum of the approved budget into the following expenditure categories and the object class number:

(111) Regular Salaries
(112) Overtime
(113) Fringe Benefits
(220) Travel
(230) Contractual Service
(240) Supplies
(250) Equipment
(290) Miscellaneous
(361) Utility - Power
(362) Utility - Water
(363) Utility – Telephone
(450) Capital Outlay

Below are some useful definitions of the object classes in accordance with PL 23-128.

Capital outlay includes equipment such as loader trucks, tractors, trailers, automobiles or other vehicles; machinery; reference books, filing cabinets, typewriters, adding and calculating machines, other office equipment and tools and instruments which may be used continuously without material change in physical condition and must have a useful life of one year or longer and cost $500 or more, repair, remodeling, construction or alteration of a building or replacement thereof and renewal of plumbing, wiring, and air conditioning systems costing more than $15,000.

Contractual services include all services rendered or performed by businesses, other than government agencies, current services or charges for rental of personal property, subscriptions.

Equipment means items having a purchase price of $500 or less.

Supplies & Materials mean materials which by their nature is consumable, which have useful lifetime of less than one year and which after use, undergo impairment or a material change in physical condition.

Telephone includes all charges for telephone and cellular telephone services.

3-1.4. General Ledger Accounts

The BACIS general ledger, consist of two major subsidiary ledgers. The revenue and appropriation account ledgers. These subsidiary ledgers interface with the general ledger. The ledger file code is always the first position of the account number.

The ledger codes are identified as follows:

1 General Ledger
2 Revenue Ledger
5 Appropriation Account Ledger

3-1.5. Accounts Payables and Accounts Receivable

Accounts receivables primarily consist of grant reimbursements to the General Fund as a result of federal program expenses. Federal Grants are reimbursements made for revenues earned as a result of expenditures incurred from one fund that are applicable to another fund.

Accounts payables primarily consist of actual expenditures incurred from both federal and local funding with outstanding payments (aging of accounts payable) due to vendors. Similar to the accounts receivable, federal grants are reimbursements made for expenditures from one fund that are applicable to another fund.

3-2. General Accounting Process under Emergency Operations

Emergency Expenses:

5GCA Div.2 Section 22402 Emergency Expenses
States the following:

"The Governor of Guam is authorized to utilize any part or portion, not to exceed $250,000 of outstanding appropriations within the General Fund for expenses caused by civil defense, public safety or health emergencies. Whenever this authority is used by the Governor, he shall report the expenditure thereunder to the Legislature and the Public Auditor within five (5) days".

3-2.1. Appropriation Account & Object classification – SAME AS ABOVE
3-2.2. Encumbrances - SAME AS ABOVE
3-2.3 Expenditures – SAME AS ABOVE
3-2.4. General Ledger Accounts – SAME AS ABOVE
3-2.5. Accounts Payables & Accounts Receivables - SAME AS ABOVE

4. Procurement / Encumbrance Process

The Government of Guam has two chief procurement officers, GSA and DPW. GSA has jurisdiction over the procurement of goods and services, while DPW is responsible for the procurement of all construction and buildings. Both procurement agencies utilize the Government of Guam's procurement law. The local procurement law is based upon approved legislation, 5GCA chapter 5 and GSA's rules and regulations and for federal grant programs adherence to the federal procurement laws under awards of federal assistance and grants terms and conditions are additional requirements.

A vendor who is awarded shall be issued either purchase order or a contract.

Other encumbrance documents are travel authorization and a work request which are potential liabilities, which later become liabilities chargeable against an allotment at the time billing invoices for payments are received and processed.

4-1. Procurement / Encumbrance Process Under Normal Operations

4-1.1. Requisitions:

A minimum of at least one price quotation from a vendor should be obtained when preparing a requisition as required by the General Supply Agency GSA. Each DPW division will prepare a purchase requisition for the acquisition of equipment, materials and supplies, equipment rental, etc. Information to be typed into the requisition include the following: requisition number from our ordinary course of business, the date of the requisition, the description of the items to be purchases, the quantity and cost per unit of the commodity and if possible identify the site where the service will be performed. Lastly, identify the job order or the account number to be charged and the appropriate object class on the boxes as requested in the requisition document.

After completing the necessary information on the requisition, the next step is to have the authorizing and certifying officers sign off on the requisition after completion of all the necessary information as requested on the form. The certifying officer ensures that funds are available and the purchase is allowable within the federal and local laws, the federal grant's terms and conditions and other allowable cost such as the Office of Management and Budget OMB rules and regulations, etc. Whereas, the authorizing official ensures the purchase is reasonable and in accordance with the departments mission.

A clearance stamp from the DOA Quality Control QC Section will be placed on the requisition and initialed by DOA QC Section as proof that a final review of the document has been performed. If possible and the situation can permit the use of the BACIS system, it is recommended that a computer print out of the AS400 budget and appropriation account information be attached and provided along with the requisition as part of the proper supporting documents that funds are available for use.

DPW will maintain their records and prepare a subsidiary ledger to account for all purchases since DOA does not immediately record transactions until a later date. This internal control will provide DPW with current information as well as an audit trail of tracking all costs associated with the disaster.

A staff employee from DPW, will walkthrough all requisitions to DOA Quality Control Section for their review, process and data entry into the AS400's encumbrance subsidiary system. After DOA reviews the requisition, a quality control stamp is placed on the requisition with the accounting technician's initials and then the requisition will be forwarded to GSA. However, it is recommended that a HS staff wait for this process and then take the requisition to GSA to expedite the procurement process. This procedure will apply if GSA is not stationed at the EOC.

GSA will only accept a purchase requisition if the requisition has the DOA Quality Control's Section stamp placed on the document.

4-1.1.1. Local Accounts

Purchases chargeable to local accounts must adhere to the approved budget and in accordance to existing Gov Guam procurement rules and regulations. The costs of the items to be acquired should be reasonable and allowable, and necessary for successful completion of the project.

4-1.1.2. Federal Accounts

Purchases chargeable to federal grants accounts must adhere to both, the approved grant awards' terms and conditions as well as the Office of Management and Budget OMB's Cost Principles Circular A-87, the allowable cost principles.

4-1.2. Purchase Orders

Purchase orders are issued after the requisitions are reviewed and validated by either GSA or DPW. GSA or DPW determines the bid abstract and complies with the best purchase and in accordance to the Government of Guam's procurement rules and regulations and 5GCA Chapter 5 Guam Procurement Law and the federal procurement rules and regulations prior to issuance of a purchase order. Purchase orders are numbered and controlled by GSA and is in preprinted forms with several copies to be distributed to the vendor, DOA, GSA and OHS/OCD.

When goods and services have been delivered, OHS/OCD will acknowledge receipt and determine if the goods ordered are in satisfactory form. If so, then a receiving report which is the copy of the P.O. is used and signed off by the OHS/OCD official and submitted to DOA along with the vendors invoice for payment processing.

4-1.3. Amendments

When changes are necessary to correct an existing purchase order, a GSA standardized form for the adjustment must be prepared by the respective DPW division. DPW must explain the basis of the amendment within the adjustment form. This form is then submitted to GSA for approval. After approval from GSA, DPW will keep the originals and copies are given to DOA and the vendor. DOA will perform the necessary adjustments into the BACIS system to reflect the above changes accordingly.

4-1.4. Liquidation

When purchases fall below the amount on a purchase order, the remaining unused balance on the purchase order should be liquidated. This can be accomplished by issuing a memo to GSA and DOA to notify them that the P.O. should be fully liquidated.

4-1.5. Cancellation

When a purchase order or a requisition is determined by DPW that it will not be used, then a memo to GSA or DPW and DOA must be prepared explaining that the P.O. should be cancelled in its entirety. GSA will then issue a cancellation form to DPW and to DOA. DOA will then cancel the P.O. in BACIS.

4-1.6. De-Encumbrances

De-encumbrance of a purchase order results from either liquidation or cancellation. When these transactions occur, DOA will have to de-obligate the funds in the BACIS system once this process is done, the account's balance will be increased accordingly.

4-1.7. Tendan Gubetno Purchase

DPW has the capability to perform on-line acquisition to the Tendan Gubetno for purchases of certain supplies that GSA maintains inventory in their office supply store. A purchase requisition will have to prepared and submitted to GSA for encumbrance purposes.

4-2. Procurement / Encumbrance Process Under Emergency Operations

Emergency procurement authorizes the spending of $250,000 from the General Fund for OHS/OCD to procure goods and services in preparation for typhoon or other disasters for a period of thirty days. In an emergency state, an Executive Order is prepared and signed by the Governor and the Lieutenant Governor. The Legislature can pass laws depending on the nature of the disaster. The Governor and Lieutenant Governor can request from the President of the United States to declare the island in a disaster state and to receive federal grants assistance from United States Federal Emergency Management Agency FEMA and other federal grantor agencies if the damages are considered a material amount.

Refer to DOA & GSA's Standard Operating Standards in the attachments.

4-2.1. Requisitions – SAME AS ABOVE EXCEPT:

The Emergency Operating Center's Representative Agency Coordinator's RAC'S must utilize a Response Agency Request Form RARF for all necessary request for assistance. This form is then submitted to either of the following sections, Planning, Operations or Logistics for approval and action. If resources are not available within the Government, then outside procurement is recommended. The OHS Advisor or OCD Administrator will approve the outside procurement request. A requisition will then be prepared using the above procedures.

4-2.1.1. Local Accounts – SAME AS ABOVE
4-2.1.2. Federal Accounts – SAME AS ABOVE

4-2.2. Purchase Orders – SAME AS ABOVE
4-2.3. Amendments – SAME AS ABOVE
4-2.4. Liquidation – SAME AS ABOVE
4-2.5. Cancellation – SAME AS ABOVE
4-2.6. De-Encumbrances – SAME AS ABOVE
4-2.7. Tendan Gubetno Purchases – SAME AS ABOVE

4-3. Contracts

A contract is defined as a legally enforceable agreement. A contract is always awarded via competitive processes to procure a good or service. Contractual services include all services rendered or performed by businesses, other than government agencies, current services or charges for rental of personal property, subscriptions. Before a contract is awarded two procedures are necessary. The first procedure is to identify the funding source for obligation of the contract. The second step is to provide a request for proposal (RFP) for professional or a specific service. This RFP is prepared by DPW and issued to the general public. The procurement method required for contracts are based on 5GCA Chapter 5 Guam Procurement Law and federal grants rules and regulations under awards of federal assistance.

4-3.1. Authorized & Approved Signatures

After a contract is signed between the vendor and DPW, after certified funds are available and identified by DPW's certifying officer, other approvals required are from the Director of BBMR and the Governor and the Attorney General. In addition, a checklist from the attorney general's office must be complied with accordingly. After all the approvals, DOA must register all contracts.

4-3.2. Change Orders

Change orders are derived from a change in a contract's cost and or the scope of work or both. A change order form with a written justification must be prepared by DPW. This form is then submitted for approval from the BBMR Director, the Governor, and the Attorney General. Two sets of the original contracts are then given to DOA, one copy to DPW and then to DOA for their adjustment into the BACIS system. Another copy of this form is given to the vendor for their records.

4-3.3. Liquidation

When the contract is fully performed and the actual costs fall below the original contract amount, the remaining unused balance should be liquidated. This can be accomplished by issuing a memo to GSA or DPW and DOA to notify them that the contract should be fully liquidated.

4-3.4. De-encumbrance

De-encumbrance of a contract results from a liquidation of the remaining unused portion of the contract. When this transaction occurs, DOA will have to de-obligate the funds in the BACIS system and a reinstatement of the account balance is automatically adjusted.

4-4. Travel Request (Off-island)

Travel costs are an allowable cost by the Government of Guam employees for official business. These costs must be in accordance with local laws 5GCA Chapter 23, Government Travel Law and the federal travel policy per OMB. A travel request authorization form is prepared by the respective divisions of DPW. In order for a Travel Authorization form to be processed, funds must be identified and available. The next step is for the travel agency to provide a written cost quotation for the airfare and provide a copy of the employee travel itinerary. Thirdly, the Travel Authorization form must be signed by the certifying officer and approved by the Director of DPW. Attachments to the Travel Authorization form should include the following documents, a BBMR travel request checklist, a travel itinerary and the conference information. These documents are then submitted to BBMR for approval. After BBMR's approval, these documents are routed to DOA for processing of payments to the traveler and the training center and a travel voucher is issued to the travel agency for issuance of the airline tickets. BBMR requires submission of the Travel Authorization form and packet within ten (10) working days prior to departure. BBMR's primary responsibility is to administer all travel policies and procedures, whereas, DOA is responsible for the procurement of the respective travel agencies.

4-4.1 Travel Request under Normal Operations

4-4.1.1. Per Diem

Employees traveling to attend off-island conferences, meetings, etc are entitled to a certain per diem rate depending on the destinations areas is given for the number of days while on official business. The rates are in accordance with DOA's travel policy and procedures.

4-4.1.2. Airfare Ticket

Employees traveling off-island for business must provide a travel itinerary and a copy of the written brochure of the conference or meeting agenda.

4-4.1.3. TA Miscellaneous Expenses

Travel costs related to attend off-island conferences or trainings courses include registration costs. These costs must be supported by a written document from the training center.

4-4.1.4. Travel Clearance

After the traveler completes his/her trip, a travel report is required to be submitted to DPW. A travel clearance form must be submitted to DOA as well as the traveler's airline boarding pass, hotel receipts and validated airline tickets and other supporting receipts. This form must be completed within fifteen (15) days and submitted to DOA. If the traveler does not comply with this procedure, DOA can impose immediate reimbursement to the Government or suspend future travel.

4-4.2. Travel Request under Emergency Operations

4-4.2.1. Per Diem - SAME PROCEDURE AS ABOVE
4-4.2.2. Airfare Ticket – SAME PROCEDURE AS ABOVE
4-4.2.3. TA Miscellaneous Expenses – SAME PROCEDURE AS ABOVE
4-4.2.4. Travel Clearance – SAME PROCEDURE AS ABOVE

4-5. Work Request

A work request is an encumbrance in which a requesting department requires another department to perform work or service. A work request obligates funds from the requesting department to the servicing department. The process of billings and collections are electronically tracked using a work request. This procedure is recorded and processed by DOA.

4-5.1. Memorandum of Understanding

A work request is prepared by DPW, certified for funds availability and approved by the DPW Director. This form is submitted to BBMR for approval and then submitted to DOA after both departments approve and sign off on the work request and MOU. Also attached to a work request is a written explanation documented in a memorandum of understanding form between the two agencies identifying what the work description, estimated date of project completion, materials and supplies and the scope of work for the project.

4-6. Tendan Gubetno Billings & Payment

GSA's Tendan Gubetno maintains inventory of stocks for office supplies and materials for sale to the line agencies.

4-6.1. Tendan Gubetno Purchases under Normal Operations
Each DPW division has an on-line purchase capability to procure supplies from Tenda. The BACIS system provides an electronic ordering mechanism. Once supplies are ordered they can be obtained from GSA. The departments account number will be electronically charged as expenditures, while revenues are recorded to GSA once goods are delivered. Receiving reports will be provided to the department from GSA for record-keeping purposes.

4-6.2. Tendan Gubetno Purchases under Emergency Operations

During an emergency when there is neither island power nor generator power, A purchase requisition must be used and the items ordered can be picked up by OHS/OCD after GSA approves the purchase. GSA will manually issue a receiving report to OHS/OCD and DOA. DOA will then perform the data-entry into the BACIS system.

4-7. Fuel and Utilities Billings & Payment

Billings from utility agencies such as GPA, GTA, & GWA as well as a fuel gasoline vendor require a utility service authorization form for each utility vendor to be prepared by DPW and submitted to DOA.

Fuel chits are issued to an employee for the purchase of gasoline fuel for DPW vehicles. This chit is a form of authorization between Government of Guam and GSA's fuel vendor to purchase gasoline. The fuel chit form has the gallons purchased as well as the cost of the gasoline purchased. At the end of the month, the invoices from the gasoline vendor are submitted to DPW for review and preparation for payments to DOA. Currently, GSA requires a gas card in lieu of chits. This electronic process of using a gas card is currently in the pilot stage at this time.

4-7.1. Fuel and Utilities Billings & Payment under Normal operations

The purpose of this type of encumbrance is to identify in the BACIS system the tracking of consumption used by the reading of a meter number the telephone number etc. Monthly billings from these vendors are provided to DPW for their review and certification of funds available and then routed to DOA for further processing.

4-7.2. Fuel and Utilities Billings & Payment under emergency operations

SAME AS ABOVE.

5. Expenditures & Accounts Payable Process

Expenditures are defined as all amounts of money, other than refunds authorized by law, paid out or encumbered for payment. The accounts payable is defined as expenditures incurred but remain unpaid during an accounting cycle. The accounts payable system is managed by DOA and uses the aging analysis method, while cash management practices are the responsibilities of the Treasurer of Guam TOG.

5-1. Expenditures & Accounts Payable Process under Normal Operations

5-1.1. Invoices

Invoices from the vendors are submitted to DPW for the review of services rendered and for the clerical accuracy of the invoices. Once the invoice is approved and verified, it is then certified for payment by the certifying officer and attached to a copy of the purchase order. These documents are then forwarded to DOA for payment processing.

5-1.2. Receiving Reports

A receiving report is submitted to DOA once the purchase order is fully completed and the final invoice is received. The receiving reports are certified by DPW certifying officer. In addition, the certifying officer also acknowledges that goods and services have been received satisfactorily by DPW and final payment to the vendor is requested.

5-1.3. Liquidated Damages

If a vendor does not provide services within the time required, DPW will notify GSA/DPW to assess liquidated damages to the vendor and assess liquidated damages for nonperformance if the vendor has not provided the service as stated within the contract or purchase order.

5-1.4. Direct Payment Request

A direct payment request form is used for processing payments to a vendor without an existing encumbrance. This process is usually applicable to replenishment of petty cash, travel related matters and mileage reimbursements.

5-2. Expenditures & Accounts Payable Process under Emergency Operations

SAME PROCEDURE APPLY

5-2.1. Invoices – SAME AS ABOVE
5-2.2. Receiving Reports – SAME AS ABOVE
5-2.3. Liquidated Damages – SAME AS ABOVE
5-2.4. Direct Payment Request – SAME AS ABOVE

6. Federal Grants Accounting

Grants from the federal government are awards given to the Government at the discretion of the awarding agency or on the basis of a formula. The BACIS system has a federal fund grants module that interfaces all processes related to the recording and processing of all federal grants.

6-1. Federal Grants Accounting under Normal Operations

6-1.1. Federal Grant Awards, and terms & conditions

Federal Grants are used to support a public purpose. These awards provide additional funding sources outside of the general fund, such as grants, cooperative agreements, contracts, and/or other agreements. The terms and conditions attached to the grant provided are binding and should be complied with accordingly.

6-1.2. Cash Management –Draw-downs/reimbursements

Cash Management responsibilities are under the purview of DOA and the Treasurer of Guam TOG. The actual draw-down procedures, from the federal government to the Government of Guam are performed by the Treasurer of Guam. The payment methods used by Office of Justice Programs OJP are the Letter of Credit Electronic Certification

System (LOCES) and the Phone Activated Paperless Request (PAPRS). TOG is responsible for their passwords/PIN numbers. The transfer of cash passes through the U.S. Treasurer with the Government of Guam's banking institution.

6-1.3. Revenues & Accounts Receivables

Accounts receivables primarily consist of grant reimbursements to the General Fund as a result of federal program expenses. Federal Grants are reimbursements made for revenues earned as a result of expenditures incurred from one fund that are applicable to another fund.

6-1.4. Financial Reports & Audits

A financial statement audit, a performance audit and/or a monitoring performance on the grantee can be performed at the discretion of the federal grantor agency. Independent auditors however, are required if the grantee spends $300,000 or more in expenditures as required by OMB Circular A-133. DOA is required by the Legislature to obtain an annual financial statement audit and Single Audit of the Government of Guam in accordance with the Organic Act. DPW grants and local funding are included in this audit.

6-2. Federal Grants Accounting under Emergency Operations

SAME AS ABOVE

6-2.1. Grant Awards, terms & conditions-SAME AS ABOVE
6-2.2. Cash Management –Draw-downs/reimbursements-SAME AS ABOVE
6-2.3. Revenues & Accounts Receivables-SAME AS ABOVE
6-2.4. Financial Statements and Audits-SAME AS ABOVE

7. Guam Recovery Office & Governors Authorized Representative

SEE SEPARATE ATTACHMENTS FROM RCO

7.1 RCO under Normal Operations – SEE SEPARATE ATTACHMENT

7.2 RCO under Emergency Operations-SEE SEPARATE ATTACHMENT

7.2.1 Requesting-SEE SEPARATE ATTACHMENT
7.2.2 Receiving-SEE SEPARATE ATTACHMENT
7.2.3 Managing-SEE SEPARATE ATTACHMENT
7.2.4 Applying-SEE SEPARATE ATTACHMENT

8. Personnel, Payroll & Timekeeping Processes

8-1. Personnel, Payroll & Timekeeping Processes under Normal Operations

Personnel services include costs related to persons employed by the government for salaries and wages. In addition, the government's share of contributions to the Government of Guam's Retirement Fund, the Federal Insurance Contribution Act, and the government's contributions for health, dental, and life insurance benefits are also inclusive as part of personnel costs.

8-1.1. GG-1 Personnel Action Records

A GG-1 form is prepared by DPW's Human Resources for recruitment of a new employee. After the GG-1 form, has been approved by BBMR and DOA Personnel Division, the recruitment process occurs. The employee is hired based upon open competition or selective factors in accordance to the DOA's Personnel Rules and Regulations 4GCA. A personnel action record is generated from DOA Division of Personnel Management, after a GG-1 form has been approved by BBMR.

8-1.2. Timesheets

Employee timesheets are prepared by the department's time-keeper. This timesheet is then signed by the employees and certified for funds available by the certifying officer under a specified account and approved by each division administrator of DPW. Timesheets are due to DOA Payroll section by Monday 9:00am after the pay period ends. DOA Payroll section will review and post the time charges and the individual's payroll record for leave balances in the employee's service cards and into the BACIS payroll module and payroll maintains and updates the employee's earnings record to include current and year to date pay activities.

8-1.3. Payments & Deductions

Payroll deductions for obligations such taxes, Medicare and retirement are mandatory deductions. While other deductions are optional, DOA Payroll section is responsible for the employees payroll, while the Accounts Payable section of DOA processes deductions and payments to the payroll vendors. Payroll deduction forms are prepared by each employee and are submitted to DOA's payroll section for processing. For insurance deductions, these forms are prepared by the employee and given to DOA's Division of Personnel Management and then to DOA's Payroll section for record-keeping and processing functions.

8-1.4. Payroll Registers & Tax Requirements

DOA is responsible for all payroll runs while the TOG is responsible for all payroll check distribution. A copy of DPW's payroll labor cost reports are submitted after every payroll pay runs are generated. Labor costs expenditures are interfaced in the BACIS system from the payroll module to the appropriations file to post all labor cost in the expenditure accounts. At the end of the year, January 31 of the next year, DOA Payroll division will issue a W-2 report to the employee for their individual income tax purposes for the prior calendar year.

8-1.5. Annual, Sick & Administrative Leave

Employees accumulate leave balances for vacation and sick leave after every pay period ending is also earned. Administrative leave is granted for those attending meetings and conferences for work related on off-island trips.

The annual leave earned by an employee depends on the length of service. New employees earn vacation leave at the rate of 4 hours per biweekly period for the first 3 years of service, 6 hours per biweekly period for service of 3 to 15 years and 8 hours per bi-weekly period for service of 15 or more years.

Unused annual at the end of the fiscal year leave may be accumulated to a maximum of 320 hours generally, (only a maximum of 100 hours can go to sick leave annually all other excess hours will be lost). All accrued annual is payable upon termination, resignation, or retirement. Leave is recorded as expenditures when taken.

Unused sick leave for active employees is payable upon death or separation. Leave is recorded as expenditures when taken. However, the leave estimated to be taken, within the next fiscal year is accrued for in the General Fund. The liability is accrued for line agencies to the extent of available funds within the account appropriated for in the Budget Law. The remaining cost of the accumulated annual leave is recorded by DOA in the General Long Term Debt Account Group.

8.2. Personnel, Payroll & Timekeeping Processes under Emergency Operations

Employees who are called into work once the Emergency Operation Center EOC is activated and when an Executive Order has been signed by the Governor to finance the cost of the disaster. The Response Activity Coordinators RAC's are personnel from the various line agencies assigned to the EOC to assist OHS/OCD.
One of the RAC's major functions is to provide and promote public safety and recovery efforts. Timesheets for this is called the Individual Payroll Summary IPS report. An IPS is prepared by each DPW Division and signed by the employee and timekeeper and gets submitted to OHS/OCD for certification of funds within this emergency period.

8-2.1. GG-1 Personnel Action Records – SAME AS ABOVE
8-2.2. Timesheets – SAME AS ABOVE
8-2.3. Payments & Deductions – SAME AS ABOVE

8-2.4. Payroll Registers & Tax Requirements– SAME AS ABOVE

9. Accounting Records, Reconciliation & Financial Reporting Process

DOA is responsible for establishing and maintaining an adequate system of accounting and internal controls and providing financial information. While, DPW's responsibility is to comply with the financial management requirements imposed by DOA. It is also DPW's responsibility to budget, plan, measure, control and evaluate the expenditure of funds and to conform to all local and federal laws including general and special conditions and other grant award requirements.

9-1. Accounting Records, Reconciliation & Financial Reporting under Normal Operations

Accounting processes include all transactions related to the personnel and payroll, procurement, expenditures and accounts payable, revenues and accounts receivable, fixed assets and Tenda inventory cycles which are integrated and recorded in the general ledger and the subsidiary ledger within DOA's BACIS system.

Each division from DPW is responsible for the reviewing all entries related to the department's accounts. A periodic review of the account and reconciliation procedures must be performed. This procedure also provides a monitoring mechanism on the financial and operational performance of the account and program.

9-1.1. Journal Vouchers

Each division from DPW is responsible for preparing a journal voucher. A journal voucher is used to record an entry or to correct an existing entry in the accounts. DOA will review the entries and then perform data-entry into the BACIS system.

9-1.2. Financial Status Reports FSR269

All federal grant award recipients are required to prepare and submit a financial status report to the federal grantor agency. A Financial Status Reports SF269's is a financial report required for all federal grants received by GovGuam. The SF269 (long form or short form standard reports) are due within 45 days after every quarter and a final report due 120 days after the end date of the award. This is prepared by respective division of DPW receiving Federal Grants In Aide and submitted to the federal grantor agency and a copy is sent to DOA. This report contains actual expenditures and encumbrances and un-liquidated obligations.

9-2. Accounting Records, Reconciliation & Financial Reporting Under Emergency Operations

(SAME AS ABOVE EXCEPT:)

A TEMPLATE OF THE FOLLOWING TYPHOON REPORTS ARE MAINTAINED AND SUBMITTED TO OHS ADVISOR/OCD ADMINISTRATOR:

a. FINANCIAL STATUS REPORT
b. STATEMENT OF BUDGET VS ACTUAL COST
c. LISTING OF ALL ENCUMBRANCES (PROCUREMENT LEDGER)
d. PROJECTED LABOR COSTS

9-2.1. Journal Vouchers – SAME AS ABOVE

9-2.2. Financial Status Reports FSR269 – SAME AS ABOVE

10. Petty Cash Process under Non-emergency Operations

The maximum amount of petty cash on hand is $50.00

10-1. Use

Petty cash is used for small purchases related to office supplies and materials and/or training purposes. Receipts and or invoices are mandatory for replenishment and recordation purposes. Petty cash procedures are set forth by DOA.

10-1.2. Replenishment

After the full amount is exhausted, a direct payment request form is prepared by OHS/OCD and routed to DOA & TOG attached with all invoices and receipts. DOA will review and process the payments accordingly.

10-2. Petty Cash Process under Emergency Operation – SAME AS ABOVE

10-2.1. Use – SAME AS ABOVE

10-2.1. Replenishment – SAME AS ABOVE

11. Capital Assets Accounting

Capital assets include land, property, plant, equipment and infrastructure and are recorded at acquisition cost. DOA's Property Management and Standards Procedure Manual (PMSP) are established for all agencies to comply with accordingly.

11-1. Capital Assets Accounting under Normal Operations

11-1.1. Property Records

DPW and DOA are both responsible for property records. DOA is responsible for maintaining the BACIS system which includes the Fixed Assets module. OHS/OCD will be provided copies of these reports. Assets are recorded at cost and cost information can be obtained from the vendor's invoice which includes the following, asset description, purchase order and invoice number, account number charged, acquisition cost, serial, make, model and date of acquisition.

11-1.2. Acquisition

Asset acquisitions result from the encumbrance process procedures. After an asset is acquired, a bar code tag from DOA with a fixed assets code FAC should be provided to DPW for asset tagging and identification.

11-1.3. Asset Transfer

A transfer of asset must be documented in a PMSP form. This form is prepared by DPW's property officer and signed by the DPW Director and then submitted to DOA for their tracking and data entry into the BACIS system.

11-1.4. Disposition

Disposition of assets must be documented in a PMSP form. This form is prepared by DPW's property officer and signed by the DPW Director and then submitted to DOA and GSA for their tracking and data entry into the BACIS system. GSA is responsible for all asset disposition procedures. Refer to DOA's property management standards.

11-1.5. Maintenance

Maintenance of the asset is the responsibility of DPW's property officer. The property officer ensures the assets are replaced or repaired accordingly.

11-1.6. Custody of Assets and Inventory

Assets are given to employees for office use and are accounted for by DPW's property officer. The property officer is responsible for the distribution of assets and the recording of its location and condition. As periodic inventory of all assets is also the property officer's responsibility.

11-2. Capital Assets Accounting under Emergency Operations

SAME AS ABOVE EXCEPT THE LOGISTICS SECTION OF THE EOC IS RESPONSIBLE FOR ALL ASSETS DURING THE DISASTER PERIOD.

11-2.1. Property Records – SAME AS ABOVE
11-2.2. Acquisition- SAME AS ABOVE
11-2.3. Asset Transfer-SAME AS ABOVE
11-2.4. Disposition-SAME AS ABOVE
11-2.5. Maintenance-SAME AS ABOVE
11-2.6. Custody of Assets-SAME AS ABOVE

Exception: The Logistics Section is responsible for the distribution of assets use, location and other tracking mechanism.

Account Establishment *(@ 12/28/2015)* Form ACC-EOA001

General:

The Appropriation Account Number Structure of Guam - *FIRM* consists of nineteen (19) characters comprising of several elements. The Appropriation Account Number consists of the Fund, Appropriation, Fiscal Year, Organization, Program and Object Classification.

i.e. 5100 A 07 0600 GA 001 230

There are three unique interrelated ledger files maintained in Guam - *FIRM*. These ledger files are assigned a single numeric digit code to facilitate automatic recording of transactions affecting these ledger files. The Ledger File Code is always the first position of the Account Number. The Ledger Codes are as follows:

CODE	FILE
1	General Ledger File
3	Revenue Ledger File
5	Appropriation Account File

Responsibility:

Primary responsibility for establishing appropriation accounts and deleting general ledger and revenue ledger accounts rest with the Financial Manager, Division of Accounts. The Financial Manager shall establish and maintain all accounts necessary to adequately record financial transactions for periodic assessment of the Government's fiscal status through financial statement presentations.

Recording Appropriation:

Once the Governor signs the appropriation bill, the approved budget is then ready for execution. The execution phase processes include the establishment of appropriation amounts authorized by object within each program. Where appropriation amounts are authorized in lump sum, the department/agency must provide the Bureau of Budget and Management Research (BBMR), a breakdown of the lump sum amount by object within program and organization. The account must first be established before appropriation and allotment amounts can be recorded.

Completion of Establishment of Account:

It is the responsibility of the requesting department/agency to complete this form by filling in the information required or marking all the boxes pertinent to the account.

Box 1

From - Enter the name of the requesting department/agency.

Agency Grant Manager / Contact Number (Federal Grants) - Enter the name of the person directly managing the grant / program and their contact number.

Account Title - Enter the title of the account to be established.

MAXIMUM 30 CHARACTERS

Box 2

Purpose - Check the box applicable to the request.

Box 3

Appropriation Type - Check the box applicable to the request.

Box 3a

CIP – Reserved for Division of Accounts – Federal Branch.

Box 4

Object Class Required - Check the box applicable to the request.

Box 5 Lapse occurs when an account passes its obligation end date.

Start / Expiration Date – Indicate the start and end dates of the account. Obligation end date is usually the same as the expiration date. While the Expenditure End date is ninety (90) days after the Expiration Date.

The following is applicable to Federal Grants only:

- **Authority/Grant Number**
- **Catalog Number**
- **Federal Share Percentage**
- **Local Share Percentage**
- **Local Match Account Number**

Appropriation Account Number - Enter the number, which is assigned by DOA upon review/approval of the request.

Job Order Assigned - Enter the appropriate object class code.

Total Funds - Enter the amount relative to the type of fund; local or federal.

Box 6

Requestor - Enter the name, original signature and date of the requesting department/agency authorized to process the transaction.

BBMR - Enter the name, original signature and date

Division of Accounts - The Division of Accounts representative who is authorized to approve an Establishment of Account or Modification of Account must enter their name, sign and date.

Box 7

Reserved for Division of Accounts – Federal Branch.

After the completion of this form, the requesting department/agency must route it to the Bureau of Budget and Management Research (BBMR) for the Directors approval. EO-2012-01

BBMR will then route the form to Dept. of Administration, Division of Accounts for approval from the Financial Manager before forwarding the request to the Financial Management System Wide Support and Control Unit for the actual creation of account and categories into the AS400 *BACIS* System.

The requesting department/agency should verify the actual establishment of the account on the *BACIS* System for accuracy.

Attachments

- The law or grant that authorizes the establishment of the account.

REQUEST FOR ESTABLISHMENT/MODIFICATION OF ACCOUNT

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

* Agency Grant Manager: 1 Contact Number:

ACCOUNT TITLE (Max 30 characters):

PURPOSE:

- [ ] Grant Award [Original] - Federal
- [ ] Grant Award [Supplement] - Federal
- [ ] Grant Period Modification - Federal
- [ ] Grant Number Change - Federal
- [ ] Catalog Number Change - Federal
- [ ] Appropriation Type Change
- [ ] Object Class(2 dd / Delete
- [ ] Local/Federal Participation Ratio Modification
- [ ] Appropriation [Original] - Local
- [ ] Appropriation [Supplemental] - Local
- [ ] Appropriation Period Modification
- [ ] Other *[specify]*:

APPROPRIATION TYPE: 3a

- [ ] Local Operation [A]
- [ ] Federal Local Match [B]
- [ ] Local Continuing [C]
- [ ] Local CIP [D]
- [ ] Federal 101 [E]
- [ ] Federal CIP [F 3
- [ ] Federal Match Continuing [G]
- [ ] Federal 101 Continuing [H]
- [ ] Subgrants [J]
- [ ] Reimbursable Appropriations [X]
- [ ] Work Request [Z]
- [ ] Other:

DOA USE ONLY:		
CIP -	Yes	No

OBJECT CLASS(ES) REQUIRED:

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

AUTHORITY / * GRANT NO. / PL NO.	CATALOG NUMBER (Category Code)	START DATE	EXPIRATION DATE
*FEDERAL SHARE PERCENTAGE	* LOCAL SHARE PERCENTAGE	OBLIGATION END DATE	EXPENDITURE END DATE
		5	

APPROPRIATION (GL or REV) ACCOUNT NUMBER	TOTAL FUNDS		
	LOCAL	FEDERAL - AUTHORIZED (Cumulative)	FEDERAL - AWARDED
JOB ORDER ASSIGNED	** LOCAL MATCH ACCOUNT NUMBER		** NOTE
			IF LOCAL MATCH ACCOUNT DOES NOT EXIST, PLEASE ATTACH SEPARATE E.O.A. REQUEST.

REQUESTOR:		BBMR	6	DIVISION OF ACCOUNTS	
REQUESTED BY	DATE	APPROVED BY	DATE	APPROVED BY	DATE

DIVISION OF ACCOUNTS - FEDERAL BRANCH USE ONLY

		7	
DRAW TYPE	DRAW ACCT	SUB-ACCT	REVIEWED BY
DOCUMENT NUMBER	REPORTING REQUIREMENT	REVENUE ACCOUNT	DATE

NOTES:

Form ACC-EOA001 Revised 07/2017

* APPLICABLE ONLY TO FEDERAL ACCOUNTS

Object Classes	
Obj Class	Object Description
111	REGULAR SALARY
112	OVERTIME SALARY
113	FRINGE
220	TRAVEL
221	AIRFARE
222	PER DEIM
223	ACCOMODATION
224	GRND TRN
225	GE MEALS
226	CONSULT
227	BENEFICIARY
228	THRD PRT
229	L/M REIM
230	CONTRACT
231	CONTRACT SV
232	O/E LEASE
233	BLDG RENT
234	VEH LEASE
238	VEH C/L
239	EQP C/L
240	SUPPLIES
250	EQUIPMENT
270	WORKERS COMP BENEFITS
271	DRUG TESTING CHARGES
280	SUB-RECIPIENT/GRANTS
290	MISCELLANEOUS
361	POWER UTILITY
362	WATER UTILITY
363	TELEPHONE
450	CAPITAL
451	ACQ L/I
452	ACQ BLDG
453	ACQ O/IM
454	INFR AST
455	REC-F/PK
456	ACQ VEHICLE
457	ACQ OE/F
610	SUBGRANTEE-GOVGUAM AGENCIES
620	SUBGRANTEE-LOCAL NPO
630	SUBGRANTEE-OTHER OFFISL NPO/GV
700	INDIRECT COST - LOCAL
701	INDIRECT COST - FEDERAL
710	GRANTEE ALLOWANCE - FEMA
711	SUBGRANTEE ALLOWANCE - FEMA
712	FORCE EQUIPMENT ALLOWANCE-FEMA
713	SMALL PROJ EXCESS FUNDS - FEMA
800	EXP REIM

6/20/01

EXHIBIT 2 (2 OF 2)

Object Class Conversion

Object Class Name	Old Object Class	Expenditure Account Segment	Budget Account Segment	Summary Account Segment
REGULAR SALARY (Effective FY 2001)	111	0026	0029	T.0025
OVERTIME SALARY (Effective FY 2001)	112	0036	0049	T.0035
NIGHT DIFFERENTIAL (Effective FY 2001)	112	0037	0049	T.0035
HAZARDOUS PAY	112	0038	0049	T.0035
EMT PAY	112	0039	0049	T.0035
TYPHOON & DISASTER PAY	112	0040	0049	T.0035
NURSES PAY	112	0041	0049	T.0035
HOLIDAY PAY	112	0042	0049	T.0035
RETROSPECTIVE PAY (New)	112	0043	0049	T.0035
FRINGE(GOVT. CONTRIB (Effective FY 2001)	113	0031	0034	T.0030
REGULAR SALARY (FY 2000 Only)	111	0051	0099	T.0050
OVERTIME SALARY (FY 2000 Only)	112	0151	0199	T.0150
FRINGE (FY 2000 Only)	113	0101	0149	T.0100
OFF-ISLAND TRAVEL - AIRFARE	220	0201	0249	T.0200
OFF-ISLAND TRAVEL - ACCOMODATION COST	220	0202	0249	T.0200
OFF-ISLAND TRAVEL - PER DIEM	220	0203	0249	T.0200
OFF-ISLAND TRAVEL - OTHER COST	220	0204	0249	T.0200
CONTRACT	230	0251	0299	T.0250
BUILDING RENT	233	0303	0349	T.0300
SUPPLIES	240	0351	0399	T.0350
EQUIPMENT	250	0401	0449	T.0400
SUB-RECIPIENT/GRANT	280	0705	0749	T.0700
MISCELLANEOUS	290	0754	0799	T.0750
POWER	361	0451	0499	T.0450
WATER	362	0501	0549	T.0500
TELEPHONE	363	0551	0599	T.0550
CAPITAL OUTLAY	450	0604	0649	T.0600
INDIRECT COST - LOCAL	700	0851	0899	T.0850
INDIRECT COST - FEDERAL	701	0851	0899	T.0850
GRANTEE ALLOWANCE - FEMA	710	0801	0849	T.0800
SUBGRANTEE ALLOWANCE - FEMA	711	0802	0849	T.0800
FORCE EQUIPMENT ALLOWANCE-FEMA	712	0810	0849	T.0800
SMALL PROJ EXCESS FUNDS - FEMA	713	0811	0849	T.0800
EXP REIM (For "X" & "Z" Accounts Only)	800	0901		

Signature of Certifying Officer

Form ACC-SGB001

General:

This form should be updated every time there is a change in the departments Primary and Alternate Certifying Officer.

Once the form is completed, copies must be forwarded to the following:

1. BBMR
2. Dept of Administration (DOA) – GSA
3. DOA – Payroll Branch
4. DOA – Treasurer of Guam
5. DOA – Division of Accounts.

Signature of Certifying Officer Form

Line by Line Instructions

Line 1 – DATE / submission status

- **Date** – Enter the date the document is prepared.
- **Submission** – check if first (initial) submission for the Fiscal Year or superseding.

Line 2 – Type of Submission

- **First Submission** – Check if this is the FIRST submission of Authorizing Signatures.
- **Supersede #** – Check and indicate the number of submission to supersede a prior form.

Line 3 – FROM

- **Department/Agency** - Enter the name of the Department / Agency submitting signature specimens.
- **Department / Division** - Enter two-digit Department Number and two-digit Division Number.
- **Fiscal Year** - Enter the Current Fiscal Year.

Line 4 – PRIMARY

- **Signature** - Official signature of the Primary Authorizing Official as it will appear on all official documents.
- **Full Name** - Print or type the full name of the Primary Authorizing Official.
- **Initials** - Enter initials of the Primary Authorizing Official as it will appear on all official documents.

Line 5 – ALTERNATE (1)

- **Signature** - Official signature of the first Alternate Authorizing Official as it will appear on all official documents.
- **Full Name** - Print or type the full name of the first Alternate Authorizing Official.
- **Initials** - Enter initials of the first Alternate Authorizing Official as it will appear on all official documents.

Line 6 – ALTERNATE (2) *(If applicable)*

- **Signature** - Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name** - Print or type the full name of the second Alternate Authorizing Official.
- **Initials** - Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

Line 7 – ALTERNATE (3) *(If applicable)*

- **Signature** - Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name** - Print or type the full name of the second Alternate Authorizing Official.
- **Initials** - Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

Line 8 – ALTERNATE (4) *(If applicable)*

- **Signature** - Official signature of the second Alternate Authorizing Official as it will appear on all official documents.
- **Full Name** - Print or type the full name of the second Alternate Authorizing Official.
- **Initials** - Enter initials of the second Alternate Authorizing Official as it will appear on all official documents.

Line 9– (*Blank Line)*

Indicate contact number(s) of Department/Agency Head.

Line 10 – DEPARTMENT / AGENCY HEAD

Signature of Department / Agency Head.

ALL Financial Transactions must be signed and certified - that funds are available - by the Certifying Officer.

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION

SIGNATURE OF CERTIFYING OFFICER

MEMORANDUM

☐ First submission
☐ Supersede Number ________

Date: ______________________

To: DIRECTOR, Department of Administration

From: ______________________ ________ ________

Subject: Signatures of **Certifying Officer** — Dept/Div No. — Fiscal Year

Per §14107 of Chapter 14 of Title 4 of the Guam Code Annotated, we are submitting the following signature specimens of our primary and alternate certifying officers.

			Initials
PRIMARY	*Signature*		
	Full Name/Title:		
ALTERNATE (1)	*Signature*		
	Full Name/Title:		
ALTERNATE (2)	*Signature*		
	Full Name/Title:		
ALTERNATE (3)	*Signature*		
	Full Name/Title:		
ALTERNATE (4)	*Signature*		
	Full Name/Title:		

The above affixed signatures are hereby authorized to sign official documentation with respect to the availabilty of funds for our department/agency. This updated document supercedes previous appointments of certifying officers and alternates. In the event that the Primary Certifying Officer is absent, the Alternate Certifying Officers will be followed in sequential order. If any further clarification or information is needed, please do not hesitate to contact me at any of the following number(s):

______________________.

____
DEPARTMENT / AGENCY HEAD

Note to user: Please block out unused blank lines provided for Alternate Certifying Officials in order to safeguard the intended purpose of this form.

Copy to: BBMR, GSA, Payroll Branch, Treasurer of Guam, Qualtiy Control Section, and Division of Account's Staff

Form ACC-SGB001
Revised 07/2017

PURCHASE ORDER

EXHIBIT 4

GENERAL SERVICES AGENCY
DEPARTMENT OF ADMINISTRATION
GOVERNMENT OF GUAM
148 Route 1
Marine Drive
Piti, Guam 96915

TRAN CODE

THIS PURCHASE ORDER NUMBER

No.

MUST APPEAR ON ALL INVOICES, PACKING SLIPS, PACKAGES, B/L, CORRESPONDENCE, ETC.

F.O.B.	* AIR FREIGHT TEL. CONTACT	SHIP VIA: PREPAID-SHOW SHIPPING CHARGES AS SEPARATE ITEM ON INVOICE.	DATE	JOB ORDER NO.	OBJ

VENDOR TO: VENDOR NO.

SHIP TO CONSIGNEE, DESTINATION & MARKING

AUTHORITY	** INVITATION NO	** CONTRACT NO	TIME FOR DELIVERY	EXPIRING	DISCOUNT TERMS

ITEM	ARTICLES OR SERVICES	QTY.	UNIT	UNIT PRICE	AMOUNT	DOCUMENT NUMBER	FAC

Note to Vendor:

1. The Chief Procurement Officer will conduct an audit periodically to determine compliance with Guam Procurement Law.
2. Effective December 3, 2001, "ORIGINAL INVOICES" must be sent directly to Consignee and "COPY" to General Services Agency.

SPECIAL INSTRUCTIONS TO VENDOR:

C. PAYMENT UPON RECEIPT OF MERCHANDISE IN GUAM IN GOOD CONDITION.
D. THIS ORDER SUBJECT TO CONDITIONS ON REVERSE SIDE.
E. ** THIS ORDER IS SUBJECT TO THE SPECIAL PROVISIONS, AND BID GENERAL TERMS AND CONDITIONS SPECIFIED ON THIS BID.
F. * ON ALL AIR SHIPMENTS HAVE AIR FREIGHT COMPANY CALL THIS NUMBER UPON ARRIVAL OF GOODS IN GUAM

↑ TOTAL ↑

A. DO NOT FILL THIS ORDER IF YOUR TOTAL COST EXCEEDS THIS TOTAL

INSERT CHANGES AND RETUR[N] THIS ORDER FOR AMENDMEN[T]

SIGNATURE:

CONTRACTOR: PLEASE SUPPLY PROMPTLY THE ABOVE ARTICLES OR SERVICES. ALL CORRESPONDENCE PERTAINING TO THIS ORDER INCLUDING INVOICES, SHIPPING DOCUMENTS AND PACKAGES MUST BEAR THE PURCHASE ORDER NUMBER SHOWN ABOVE.
SEE REVERSE SIDE FOR PURCHASE ORDER TERMS AND CONDITIONS.

ADVANCE PAYMENT AUTHORIZATION

PAYMENT ENCLOSED ☐

NAME | TITLE

SMD-02-78

Control No.

ORIGINAL / VENDOR'S COPY

GOVERNMENT OF GUAM

HAGÅTÑA, GUAM

EXHIBIT 5

REQUISITION

S No.

SEND TO: SUPPLY MANAGEMENT DIVISION DEPARTMENT OF ADMINISTRATION	REQUISITION FROM:	PHONE NO

TRAN CODE	DOCUMENT NUMBER	REQUISITION DATE	JOB ORDER NUMBER	OBJECT CLASS

DEL. DATE REQUIRED	EXPIRATION REQN DATE	METHOD OF SHIPMENT

DO NOT EXCEED 10 LINE ITEMS PER REQUISITION

ROUT ID.	ADVICE	PRIORITY	DEMAND	STOCK NUMBER AND DESCRIPTION OF ITEM	QTY.	UNIT ISSUE	UNIT PRICE	AMOUNT
REMARKS							TOTAL ►	

SIGNATURE OF AUTHORIZING OFFICIAL	DATE	SIGNATURE OF CERTIFYING OFFICER	DATE	FIXED ASSET CODE

IDENTIFICATION

SUGGESTED SOURCE(S) OF SUPPLY	CATALOG IDENTIFICATION AND PUBLICATION DATE		PRODUCTION DATE SERIES:
NAME AND DESCRIPTION OF ARTICLES OR SERVICES REMARKS	MAKE/YEAR	MODEL NUMBER	SERIAL NUMBER
	COLOR	SIZE	WEIGHT

ISSUED BY	CHECKED BY	RECEIVED BY

SMD 01 80
Control No.

ORIGINAL

EXHIBIT 6

GENERAL SERVICES AGENCY

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
148 Route 1 Marine Drive, Piti, Guam 96925

DATE: ______________

ADJUSTMENT NO.: ______________

MEMORANDUM

To: Certifying Officer

Via: Director of Administration

From: Chief Procurement Officer

Subject: **Adjustment of Encumbrance**

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

		FROM	*TO*	*ADJUSTED*
☐ INCREASE	______________ ______________	**$ 0.00**	**$ 0.00**	**$ 0.00**
☐ DECREASE	______________ ______________	**$ 0.00**	**$ 0.00**	**$ 0.00**

Remarks: ____

AGENCY USE

Funds certified by: ______________________ ______________

CERTIFYING OFFICER *DATE*

☐ Approved ☐ Disapproved ______________________ ______________

APPROVING OFFICIAL *DATE*

Attachment(s)

____

GSA REPRESENTATIVE

INSTRUCTIONS

- # Certify and detach "AGENCY'S COPY" for your files
- # This form shall be used only for adjustment of encumbrance on transactions made within the current fiscal year, otherwise, regular form, Form No. FCN 2-4-4 shall be used.
- # "General Services Agency" copy should be submitted after certification.
- # Prior to submission to General Services Agency, please route to Department of Administration, Division of Accounts, Quality Control, for clearance.

ORIGINAL - GSA copy / BLUE - Division of Accounts copy / YELLOW - Agency's copy / PINK - GSA copy

Direct Payment Instructions *(@ 03-28-16)* Form ACC-DPA001

General:

A direct payment is any made without a previous encumbrance. **All payments against General Ledger Accounts and Revenue Accounts are direct payments.** Payments against Appropriation Accounts are authorized for (**DOA Circular 2014-002**):

1. **Long Distance Bills (itemized)**
2. **Petty Cash / Mileage Reimbursements**
3. **Payments of Periodical Subscriptions / Membership / Exam Fees**
4. **Mayor's Council payments ($500 and below)**
5. **Stipends / Uniform Allowance**
6. **Post Office Box Rent and Postage**
7. **Worker's Compensation**
8. **Childcare / Jobs / Transp / Medicaid-MIP Payments**
9. **DOC-DYA-GPD Detainees / GBHWC Patient Clinical Services**
10. **Government Claims / Court Orders / Judgments**
11. **Travel Registration / Reimbursements**
12. **Refunds / Shipping Costs / Check Reissuances**
13. **Guam Solid Waste**
14. **Allotment Releases**

Instructions:

1 – Type of Direct Payment
The originating department/agency requesting the Direct Payment must select the type of payment request the document represents.

2 – Document Number and Date
The originating department/agency requesting the Direct Payment must enter a control number. The structure of the control number is shown below:

***Example:* D 12 0600 001**

- **D** **(Direct Payment)**
- **12** **(Fiscal Year)**
- **0600** **(Dept or Agency Code & Div)**
- **001** **(Control Number)**

This Control Number will greatly assist in the tracking of Direct Payments within the Department of Administration. Also, This Code becomes the DOA intake reference number throughout the processing cycle of the Division of Accounts.
Enter the date the direct payment is made.

3 – Payee
Enter the payee's name and complete mailing address.

4 – Vendor Number
Enter the Vendor Number assigned to the Payee. (Established by Division of Accounts)

5 – Purpose
Enter the reason for the Direct Payment.

6 – Tran Code
Enter the appropriate Trans Code:

- **190-** **Payments against Appropriations Accounts**
- **192-** **Payments against Revenue Accounts**
- **829-** **Payments against General Ledger Accounts.**

7 – Job Order No/Account Number
Enter the Account Number to be charged with the payment.

8 – Amount
Enter the amount of each invoice to be paid, line per line.

9 – Invoices
Enter the complete invoice number to be paid, line per line.

10 – Total
Enter the total amount of all invoices being paid on each Direct Payment form.

11 – Check Appropriate Box Below
Please check the boxes listed accordingly.

12 – Goods/Services
Check this box if goods/services have been received and that payment is proper as per the attached documents.

13 – Valid Liability
Check this box if a valid liability exist because of withholding, overpayment or deposit and that payment is proper as per the attached documents.

14 – Prepared By
Type or print person's name preparing Direct Payment.

15 – Signature
Original signature of the person preparing the document is required.

16 – Date
Enter the date the document is prepared.

17 – Approving Official
Enter the name of the person authorized to approve Direct Payments for the department/agency.

18 – Signature
Original signature of the Approving Official is required.

19 – Date
Enter the date the document is approved.

20 – Certification of Funds Available
Enter the name of the Certifying Officer for the department/agency.

21 – Signature
Original signature of the Certifying Officer is required.

22 – Date
Enter the date the document is certified that funds are available.

Required Attachments:

1. **Refunds/Services Rendered**
   - **Field Receipt**
   - **Official Receipt & Depository Report**
2. **Stipends**
   - **Gov't of Guam Employee Leave Form (8am-5pm per 5 GCA §43104, work schedule)**
   - **Certification (DOA Circular No. 12-90)**
   - **Board Secretary's Testament**
3. **Local Mileage**
   - **Reimbursement Request**
   - **Monthly Summary of POV Form**
   - **Daily Mileage Report**
4. **Petty Cash**
   - **Petty Cash Replenishment Report Summary**
   - **Petty Cash Count Report**
   - **Petty Cash Voucher**
   - **Receipts/Invoices**
5. **Other Supporting Documents**

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

REQUEST FOR DIRECT PAYMENT

☐ URGENT - EXPEDITE PAYMENT ☐ KEY & RELEASE - A S A P

DOCUMENT NO.: ____________
DATE: ____________

PAYEE:

VENDOR NUMBER:

PURPOSE:

TRAN CODE	ACCOUNT NUMBER	AMOUNT	INVOICE NUMBER / MONTH	INVOICE DATE
	TOTAL:			

CHECK APPROPRIATE BOX BELOW:

☐ ACCOUNT NUMBER IS CORRECT ☐ JOB ORDER NUMBER IS CORRECT ☐ INSUFFICIENT FUNDS
☐ PRIOR REFERENCE IS CORRECT ☐ VENDOR NUMBER IS CORRECT
☐ OVERRIDE IS AUTHORIZED ☐ SUFFICIENT FUNDS

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

☐ I CERTIFY THAT A VALID LIABILITY EXIST BY REASON OF WITHHOLDING, OVERPAYMENT OR DEPOSIT AND THAT PAYMENT IS PROPER AS PER THE ATTACHED DOCUMENTS.

PREPARED BY: ____________ Signature ____________ Date ____________

APPROVING OFFICIAL: ____________ Signature ____________ Date ____________

CERTIFICATION OF FUNDS AVAILABLE: ____________ Signature ____________ Date ____________

Form ACC-DPA001 Revised 07-2017

EXHIBIT 8

BUREAU OF BUDGET AND MANAGEMENT RESEARCH
TRAVEL AUTHORIZATION CHECKLIST

DEPARTMENT:		DATE RECEIVED BY BBMR:	
DIVISION:		TRAVEL AUTHORIZATION NO.:	
ACCOUNT NO. CHARGED		TRAVEL AUTHORIZATION AMOUNT:	

	DEPARTMENT			BBMR		
	YES	NO	N/A	YES	NO	N/A
1. Is travel essential to the conduct of important government business?						
2. Will travel result in securing additional revenues to the territory by achieving current or future cost-savings for government operations and/or programs and how it relates to the Agency's priority work program activities?						
3. Is the travel required per existing contracts, law, or rule? If yes, attach documentation. If **no, explain.**						
4. Is the travel federally funded in whole or in part?						
a. If federally funded, was travel approved by grantor agency and reflected in approved application?						
b. If local, is account charged appropriate for purpose of travel?						
5. a. Is the number of days per diem computed correctly?						
b. Is the number of days per diem justified and reasonable?						
c. Are per diem rate and number of days reflected beside per diem line on Travel Authorization?						
6. a. Is travel authorization request form completely filled?						
b. Is appropriate account number accurately reflected?						
7. Is airfare the lowest possible?						
8. Is more than one (1) traveler attending the same conference, seminar, workshop, or meeting? **If yes, attach Department's justification.**						
9. Is Travel Authorization request signed by appropriate signatories?						
10. a. Was travel authorization request certified as to funding availability?						
b. Are funds available for travel authorization?						
11. Are all computations accurate?						
12. Is A011 printouts attached?						
13. Is brochure of conference / training attached?						
14. Is itinerary from travel agent attached?						
15. If travel is for "meeting", is documentation from meeting official indicating times, dates and purpose of meetings attached?						
16. Is Travel Authorization being submitted 15 work days prior to travel commencement date? **If no, is explanation attached?**						

DEPARTMENT

PREPARED BY: APPROVED BY:

_______________ *Print & sign* _______________ *Date* _______________ *Department Head* _______________ *Date*

BBMR ACTION

ANALYST RECOMMENDATION: BBMR ANALYST:

☐ APPROVED ☐ DISAPPROVED

_______________ _______________ DATE

EXHIBIT 9

GOVERNMENT OF GUAM

HAGATÑA, GUAM 96932

DEPARTMENT OF ADMINISTRATION

Travel Advance and Authorization

Date: ____________________

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):

	Per Diem
	Registration Fee
	Miscellaneous Expense
	Ground Transportation
0.00	**TOTAL ADVANCE**

The undersigned also has read and understood 9 GCA §46.25 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; 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 Chap 23 §23104(c)**. After ten (10) days, **all uncleared 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 $ 0.00 __________ or provide clearance due, Reference to TA#____________________. 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 concur 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.

____

TRAVELER'S SIGNATURE

Distribution: Original – Division of Accounts
Copy – Traveler

FORM ACC-TRE002 v1.5 (*Oct-2017*)

PROPERTY CONTROL OFFICER

NATURE OF WORK IN THIS CLASS:

This is responsible work involved in the departmental maintenance of property control records and the disposition of surplus property.

Employees in this class may supervise clerical staff.

ILLUSTRATIVE EXAMPLES OF WORK:

(These examples do not list all the duties which may be assigned; any one position may not include all the duties listed).

Establishes and maintains property inventory records of a moderately sized or large department/agency.

Reports and compiles records of amount, kind, and value of property; conducts physical inventory and reconciles errors in computation; investigates and reports reasons for discrepancies.

Conducts surveys of damaged or unusable items; recommends appropriate disposition or replacement of such items; investigates and prepares reports on stolen property.

Compiles information on receipt and disbursement of property and adjusts inventory records.

May supervise clerical staff.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of recordkeeping and inventory methods and procedures.

Ability to make arithmetic computations.

Ability to conduct physical inventory.

Ability to work effectively with the public and employees.

Ability to communicate effectively, orally and in writing.

Ability to maintain property control records and prepare reports.

MINIMUM EXPERIENCE AND TRAINING:

(a) Two years of experience in inventory control and property recordkeeping; or

(b) Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

ESTABLISHED: JULY, 1980

DAVID R. FLORES, Executive Director
Civil Service Commission

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

SUBJECT TITLE: REPORT OF SURVEY (Part 1 of 2) (Revised April 1987)

REPORT NO.__________
DATE: __________

MEMORANDUM

To: Director, Department of Administraton

Via: Plant & Property Management Section,
General Services Agency

From: ______________________________

Subject: Equipment Survey

We certify that the property(ies) listed on this Report of Survey is(are) recommended for disposition to be made thereof as indicated. As Head of this Department, I certify disposition of the government property as the need arises, and determine liability relative to lost, usefulness, stolen and/or damaged property.

ITEM NO.	PROPERTY NO.	DESCRIPTION	VALUE	DISPOSITION *A	B	C	D

* A - To be destroyed
B - Advertised for sale.
C - Transferred to GSA.
D - Used for repairs.

Prepared by: Certified by:

______________________ ______________________
DEPT'S. PROPERTY OFFICER DEPARTMENT/AGENCY HEAD

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
FINANCIAL MANAGEMENT SYSTEM

SECTION: XXV
PAGE: 53
EXHIBIT NO: ______

(Revised April 1987)

SUBJECT TITLE: REPORT OF SURVEY (Part 2 of 2)

REPORT NO. ______
DATE: ______

Date and Circumstances: ______________________

____

____

Findings: ______________________

____

____

Recommendations: ______________________

____

____

SHOULD INCLUDE RECOMMENDATION FOR COLLECTION FROM RESPONSIBLE EMPLOYEES(S) OR RELEASE FROM LIABILITY.

(TO BE COMPLETED ON SURVEY OF UNSERVICEABLE PROPERTY)

We certify that the property listed on Part 1 of this report has been inspected by our office and recommend disposition to be made thereof as indicated.

Plant & Property Management Section Supervisor:

Approved by: ______________________ ______________________
Dept's Property Officer

Date: ______________________ Date: ______________________

Accepted by: ______________________ Date: ______________________
Director of Administraiton

NOTE: Additonal sheets of paper, properly captioned, may be used if necessary. Upon completion of this report, a copy will be provided to the Department/Agency Property Officer, General Services Agency, and the Director of Administration by the Plant and Property Management Section

PMS NO. 05A

EXHIBIT 12

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIVISION OF ACCOUNTS
(DIBISION KUENTA)
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

Form ACC-PME001 (Jan 2015)

Document Number — DOA Control #: ______ Dept Control #: ______

STOLEN - MISSING - LOST EQUIPMENT

DEPARTMENT/AGENCY: ______

EMPLOYEE NAME: ______

SECTION: ______

DEPARTMENT NUMBER: ______

DATE: ______

Asset Description	Asset No.	P.O. No.	Make	Model No.	Serial No.	Remarks

The equipment listed above is/are assigned to the above-mentioned employee. Should any equipment require to be surveyed, transferred, or if an employee separates from the Division/Department, the employee should notify the fixed asset section for proper action and reporting. The employee is responsible to report to the fixed asset section and their immediate supervisor any loss or damages to any equipment for immediate action as determined by the Division of Accounts Fixed Assets Division. ***STOLEN : Must attach Police Report and Case Number. LOST/MISSING : Must attach a Notarized Statement from Employee.***

By signing below, you agree to the terms and conditions mentioned above.

______ Name ______ Employee Signature ______ Date

______ Name ______ Dept / Division Director Signature ______ Date

FOR DIVISION OF ACCOUNTS

Attached is: ☐ Police Report ☐ Notarized Statement

______ DOA Official ______ Date

GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
PROPERTY MANAGEMENT SYSTEMS AND PROCEDURES

SECTION: ____________
PAGE: ____________
EXHIBIT NO: ____________

SUBJECT TITLE: TRANSFER OF PROPERTY

REPORT NO. ____________
DATE: ____________
PURCHASE ORDER NO. ____________
REQUISITION NO. ____________
JOB ORDER NO. ____________

AUTHORITY FOR TRANSFER: ____________

FROM: ____________ DEPARTMENT   TO ____________ DEPARTMENT

____________ DIVISION   TO ____________ DIVISION

AT ____________   AT ____________

PROPERTY NO.	DESCRIPTION OF PROPERTY	COND CODE	*TOTAL VALUE

*USE VALUES CARRIED ON PROPERTY RECORDS.

REMARKS:

SIGNATURE ____________ (Transferrer)   SIGNATURE ____________ (Transferee)

OFFICIAL TITLE ____________   OFFICIAL TITLE ____________

Department of Administration
(DIPATTAMENTON ATEMENSTRASION)
DIVISION OF ACCOUNTS
(DIBISION KUENTA)
Post Office Box 884 Hagatña, Guam 96932
Tel: (671) 475-1169/1260 Fax: (671) 472-8483

Form ACC-PMC001 (Jan 2015)

Document Number — DOA Control # ____________ Dept Control # ____________

TRANSFER OF PROPERTY

TRANSFER DATE ____________

AUTHORITY TO TRANSFER ____________

FROM: ____________ Department ____________ Division ____________ Custodian

TO: ____________ Department ____________ Division ____________ Custodian

If the asset is federally funded, please provide the Federal Grantor's approval for the transfer and attach to this document.

Asset Description	Asset No.	P.O. No.	Make	Model No.	Serial No.	Condition	Value ($)

Use Net Book Value on Property Record

Remarks:

Releasing Department			Receiving Department		
Property Officer:			Property Officer:		
Name	Signature	Date	Name	Signature	Date
Director:			Director:		
Name	Signature	Date	Name	Signature	Date

FOR DIVISION OF ACCOUNTS USE ONLY

Transfer Approved By: ____________ Name ____________ Date

Verified By: ____________ Signature ____________ Date

Entered Into Fixed Assets System: ____________ Initials & Date

Journal Voucher Forms *(Jul 2017)*

Form ACC-JVA001

General:

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

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

- Expense Transfers between accounts
- Cancellation of checks
- Recording of Revenue Receivables

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 17 0660 001**

J	**(Journal Voucher)**
17	**(Fiscal Year)**
0660	**(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 *(see following page)*.

Line 5a – Account Number
Enter the Complete account number (i.e. General Ledger or Revenue Account); for the Appropriation Number, include the object class. (*leave blank if not an Appropriation Number*).

Line 5b – Account Name
Enter the Account Name.

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 credit must equal the total of debits.

Line 11 – Explanation
Enter a concise explanation of the reason for the JV including references to other 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

HELPFUL NOTES:

1. **Keep items grouped by "Prior Reference".**
2. **Keep items in pairs according to debit-credit;**
3. **Be more specific with Remarks and Explanations by leaving clear and short details,**

a. **Do not leave vague or incomplete statements such as: "Charge to proper account", "To correct erroneous account", "To reclassify expenditures".**

Journal Voucher Forms *(Jul 2017)* Form ACC-JVA001

Type of Adjustment	Tran Code	Prior Reference examples
Payroll *(i.e. Labor Cost Distribution)*	391, 489, 490	Labor0103 *(Fiscal year in remarks)*
Direct Expenditure *(i.e. payments, tenda)*	391	CK#0100000
Expenditure Offset against	392	PO#P086A00001 *(complete)*
Encumbrance *(i.e. PO or contract)*	393	PO#P086A00001 *(partial)*

Supporting Document Required

The supporting documents include ***(but are not limited to)*** the following:

1. Labor Cost Distribution (LCD)
2. Register Reflecting Initial Transaction
3. Verification of Funds Availability
4. Training & Development Invoice
5. Purchase Order Copy
6. Supporting Document

- **Payroll:**
  - Print out of *Transaction Register* from the FIRM/400 for the Pay Period being journalized, which must be highlighted;
  - Print out of Appropriation balance of debit account from FIRM/400;
  - Labor Cost Distribution – highlight amount being journalized; the page of the employee reflected on the JV plus grand-total page are the only requirements.
- **Direct Expenditure:**
  - Print out of the expenditure being journalized from the *Transaction Register* of the FIRM/400; highlight the amount;
  - Print out of the Appropriation balance (of the debit account) from the FIRM/400.
- **Expenditure Offset against Encumbrance (Purchase Orders, Contracts or Utilities):**
  - Print out of the expenditure being journalized from the *Transaction Register* of the FIRM/400; highlight the amount;
  - Print out Encumbrance Record from FIRM/400;
  - Copy of Purchase Order and billing *(utilities are optional)*.

<< MORE NOTES TO REMEMBER >>

- ✓ JVs with more than one page:
  - a) Subtotal each page; and,
  - b) Grand total the last page.
- ✓ Department-assigned JV control number should be annotated at top left (indicated).
- ✓ Refer to JV sample attached. ***Please follow the account structure!***

DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS
Journal Voucher

DOA J.V. No.:
Date: 1
Page: 2 of
Dept. Control No.: 3

TRAN CODE	ACCOUNT NO. (Account Name)	PRIOR REFERENCE	VENDOR #	DEBIT	CREDIT
391	5100A170600GA001-111 *DOA Director's Office*	LABOR0805		500.00	
391	5100A170610SE002-111 *DOA Personnel Management*	LABOR0805			500.00
4	5a 5b	6	7	8	9
393	5100A170600GA001-230 *DOA Director's Office*	P176A00001		50.00	
393	5100A150610SE002-230 *DOA Personnel Management*	P176A00002			50.00
593	329860602 *Drug Testing*	HR6101713935		40.00	
391	5101B173730CE001-271 * *Army RPOM*	HR6101713935			40.00
			TOTAL:	**590.00**	**590.00**

LABOR COST: Sample Reclassifying of Labor Costs

***OBJECT CLASS:** The use of Object Class 230 or 290 optional

10

EXPLANATION: 11
To reclassify FY17 Labor Costs
To offset expenditure against proper encumbrance
Payment for Pre-emloyment Drug Test: "A.B.C.", Staff Assistant DOA-17-001

ENCUMBRANCES: Sample Transfer of Expenditures between Encumbrances

DRUG TESTING: Sample to pay testing 1) Indicate Initials, Job Title & Position Number for verification by HR

AGENCY USE ONLY

PREPARER TO CHECK:

- [ ] TRANSACTION CODES ARE CORRECT
- [ ] ACCOUNT NUMBERS ARE CORRECT
- [ ] PRIOR REFERENCES ARE CORRECT
- [ ] VENDOR NUMBERS ARE CORRECT
- [ ] JOURNAL VOUCHER IS BALANCED

Prepared by: 12

NAME SIGNATURE

DATE CONTACT NO.

CERTIFYING OFFICER AND APPROVING OFFICIAL TO CHECK:

- [ ] I CERTIFY FUNDS ARE AVAILABLE (REQUIRED FOR ALL APPROPRIATION ACCOUNTS).
- [ ] 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).
- [ ] I CERTIFY ENTRIES ARE PROPER AND AUTHORIZED BY LAW, RULE OR REGULATION.

Certified by: 13

SIGNATURE DATE

Approved by:

SIGNATURE DATE

DIVISION OF ACCOUNTS USE ONLY:

Accountant / Tech. Supervisor Reviewing: 14
Reviewing Date:

- [ ] **OVERRIDE IS AUTHORIZED BY MANAGER**

Manager Reviewing:
Date:

Posted By:
Date:
Batch Posted:

Form ACC-JVA001 Revised 07/2017

OFFICE OF THE GOVERNOR
HAGÅTÑA, GUAM 96910
U.S.A.

EXECUTIVE ORDER NO. 2018-09

RELATIVE TO DECLARING AN EMERGENCY AS A RESULT OF HEAVY RAINFALL CAUSING FLOODING AND MUDSLIDES THROUGHOUT THE ISLAND OF GUAM

WHEREAS, earlier today, the National Weather Service (NWS) in Tiyan, Guam issued a flash flood warning for Guam that flooding is imminent or occurring; and

WHEREAS, according to the warning, "heavy showers are present across Guam and up to three inches of rain have already fallen. Additional rainfall amounts of 2 to 4 inches are possible and flash flooding is expected"; and

WHEREAS, the effects of extraordinary floods and mudslides, caused by heavy rains were being experienced in all Guam villages and along most of the roads; and

WHEREAS, multiple floods and mudslides, together with debris, are obstructing local roadways and creating treacherous travel conditions; and

WHEREAS, there is peril to public safety and property due to the hazardous conditions which, by reason of their magnitude, are beyond the control of the services, personnel, equipment and facilities of Guam's local government agencies; and

WHEREAS, multiple floods and mudslides have created threats to life, property and public infrastructure; and

WHEREAS, there is risk to life, property and public infrastructure as a result of the floods and mudslides across Guam; and

WHEREAS, the conditions threaten the health, safety, and welfare of property and person, such that a critical emergency condition exists.

NOW, THEREFORE, I, EDDIE BAZA CALVO, Governor of Guam, by the authority vested in me by the Organic Act and laws of Guam, do hereby order and direct as follows:

1. **Declaration of State of Emergency**. A state of emergency is hereby declared for the island of Guam.

2. **Emergency Procurement and Emergency Expenses.** Pursuant to §5215 of Title 5, Guam Code Annotated, authorizing emergency procurement upon executive order, and § 22402 of Title 5, Guam Code Annotated, this Executive Order shall authorize emergency procurement and overtime for the Department of Public Works (DPW), the Guam Police Department, and the Guam Homeland Security Office/Office of Civil Defense (GHS/OCD), the Mayors Council of Guam (MCOG), and all other departments and agencies of the Government of Guam, to be exercised and resorted to by the DPW Director, the GHS/OCD Administrator, and the respective department/agency heads or their respective designees for all costs and expenses related to, or resulting and arising from, action necessary to the control and mitigation of the flooding and mudslides, including any heavy equipment rental, debris removal, purchase of supplies, materials, goods, services or other expenditures up to a combined total maximum of Two Hundred Fifty Thousand Dollars ($250,000.00).

3. **Authorization for Overtime**. Authorization is given for the payment of overtime, both for exempt and non-exempt employees, to work in excess of forty (40) hours a week in order to respond and mitigate the effects of flooding and mudslides throughout the island of Guam. The GHS/OCD Administrator is authorized to determine the eligibility of overtime expenditures resulting from

work performed by the government agencies, and the approval shall be obtained prior to incurring any overtime or other expenses. The failure to obtain such prior approval shall be grounds for denying reimbursement.

4. **Documentation of Expenses**. All departments and agencies affected are hereby instructed to keep appropriate documentation on all emergency expenses authorized by this Executive Order for inspection by the Executive and Legislative Branches and by the Public Auditor of Guam, and in anticipation of review and approval by the federal government if required. This emergency procurement is not being used solely for the purpose of avoidance of the provisions of the Guam Procurement Law, 5 Guam Code Annotated Chapter 5.

SIGNED AND PROMULGATED at Hagåtña, Guam, this 21st day of August, 2018.

EDDIE BAZA CALVO
I Maga'Låhen Guåhan
Governor of Guam

postage, if any. A certified copy of a bond shall be prima facie evidence of the contents, execution and delivery of the original.

SOURCE: Added by P.L. 27-127:2. Subsection (c) amended by P.L. 29-019:VI:87 (Sept. 29, 2007).

§ 5213. Small Purchases.

Any procurement not exceeding Twenty-five Thousand Dollars ($25,000) for supplies or services, and not exceeding One Hundred Thousand Dollars ($100,000) for construction, may be made in accordance with small purchase procedures promulgated by the Policy Office; provided, however, that procurement requirements *shall* not be artificially divided so as to constitute a small purchase under this Section. The Chief Procurement Officer, the Director of the Department of Public Works, or the head of an agency utilizing this Section, *shall* submit a report to the Speaker of *I Liheslaturan Guåhan* monthly as to procurement exceeding Fifteen Thousand Dollars ($15,000) for supplies and services, or exceeding Fifty Thousand Dollars ($50,000) for construction, pursuant to this Section.

SOURCE: GC § 6959.3. MPC § 3-204. Amended by P.L. 34-035:1 (Aug. 7, 2017).

§ 5214. Sole Source Procurement.

A contract may be awarded for a supply, service, or construction item without competition when, under regulations promulgated by the Policy Office, the Chief Procurement Officer, the Director of Public Works, the head of a purchasing agency, or a designee of either officer above the level of the Procurement Officer determines in writing that there is only one source for the required supply, service or construction item.

SOURCE: GC § 6959.4. MPC § 3-205.

§ 5215. Emergency Procurements.

Notwithstanding any other provision of this Chapter, the Chief Procurement Officer, the Director of Public Works, the head of a purchasing agency, or a designee of either officer may make or authorize others to make emergency procurements when there exists a threat to public health, welfare, or safety under emergency conditions as defined in regulations promulgated by the Policy Office; provided that such emergency procurements shall be made with such competition as is practicable under the circumstances, and further provided that the procurement agent must solicit at least three (3) informal price quotations, if time allows must give notice to all contractors from the qualified bid list who have provided the needed supplies and services to the government within the preceding twelve (12) months, and must award the procurement to the firm with the best offer, as determined by evaluating cost and delivery time. No emergency procurement or combination of emergency procurements may be made for an amount of goods or supplies greater than the amount of such goods and supplies which is necessary to meet an emergency for the thirty (30) day period immediately following the procurement. A written determination of the basis for the emergency and for the selection of the particular contractor shall be included in the contract file. The requirements for a written determination for the emergency shall be met if the procurements are being made on the basis of the Governor's declaration of an emergency situation by Executive Order if such Order states that emergency procurement may be resorted to for the purposes of the Order. Unless authorized by an Executive Order declaring an emergency, no emergency procurement may be made except on a certificate made under penalty of perjury by the Chief Procurement Officer, Director of Public Works or the head of a purchasing agency, as the case may be. Certified copies of the certificate shall be sent, prior to award and as a condition thereof, to the Governor and Speaker of the Legislature. The certificate shall contain the following:

(a) a statement of the facts giving rise to the emergency;

(b) the factual basis of the determination that an emergency procurement is necessary; and

(c) a statement that emergency procurement is not being used solely for the purpose of avoidance of the provisions of this Chapter.

In addition to any other requirement, the Governor must approve in writing all authorizations for emergency procurement.

SOURCE: GC § 6959.5. MPC § 3-206. Amended by P.L. 18-044:23.

2012 NOTE: In maintaining the general codification scheme of the GCA the Compiler changed the hierarchy of subsections beginning with "Numbers" to "Lowercase Letters" in this section.

§ 5216. Competitive Selection Procedures for Services Specified in § 5121 of this Chapter.

(a) Conditions for Use. The services specified in § 5121(a) of this Chapter shall be procured in accordance with this Section, except as authorized under §§ 5214 or 5215 of this Chapter. Services for architecture, engineering, construction, land surveying, environmental assessment and other such services shall be procured in accordance with Article 5 of this Chapter.

(b) Statement of Qualifications. Persons engaged in providing the types of services specified in § 5121(a) of this Chapter may submit statements of qualifications and expressions of interest in providing such types of services. The Procurement Officer may specify a uniform format for statements of qualifications. Persons may amend these statements at any time by filing a new statement.

(c) Public Announcement and Form of Request for Proposals. Adequate notice of the need for such services shall be given by the purchasing agency through a Request for Proposals. The Request for Proposals shall describe the services required, list the type of information and data required of each offeror, and state the relative importance of particular qualifications.

(d) Discussions. The head of the purchasing agency or a designee of such officer may conduct discussions with any offeror who has submitted a proposal to determine such offeror's qualifications for further consideration. Discussions shall not disclose any information derived from proposals submitted by other offerors.

(e) Award. Award shall be made to the offeror deter mined in writing by the head of the purchasing agency or a designee of such officer to be best qualified based on the evaluation factors set forth in the Request for Proposals, and negotiation of compensation determined to be fair and reasonable. If compensation cannot be agreed upon with the best qualified offeror, the negotiations will be formally terminated with the selected offeror. If proposals were submitted by one or more

SOURCE: Added by P.L. 27-152:2. Repeal and reenacted by P.L. 28-068:IV:78 (Sept. 30, 2005).

§ 22402. Emergency Expenses.

I Maga'lahen Guåhan [the Governor] is authorized to utilize no more than Two Hundred Fifty Thousand Dollars ($250,000.00) from General Fund appropriations for the Executive Branch for expenses resulting from civil defense, public safety, or healthcare emergencies. Whenever this authorization is used, *I Maga'lahen Guåhan* [the Governor] shall provide a written report of the expenditures of such funds and its source to *I Liheslaturan Guåhan* [the Legislature] and the Public Auditor within five (5) days of such transactions.

SOURCE: GC § 6113 amended by P.L. 15-75:4. Repealed by P.L. 26-01:V:16. Added by P.L. 27-06:2.

§ 22403. Authorization to Borrow for Agat Jr. High School.

(a) The Governor may negotiate a loan of not to exceed Three Million Dollars from the Farmers Home Administration, U.S. Department of Agriculture. The term of the loan shall not be for more than 40 years at a rate of 5% interest per annum. The money borrowed shall be used to complete construction of Agat Junior High School.

(b) The Governor is authorized to execute any promissory note and/or such other instrument(s) of indebtedness which may be required by the Farmers Home Administration for purposes of obtaining the $3,000,000 loan referenced in subsection (a) of this Section. The Governor is also authorized to assign, pledge or grant a security interest in the real property tax revenue payable to the government of Guam in 11 GCA § 24103 or in the funds appropriated and hereafter appropriated to Agat Junior High Sinking Fund, referenced in subsection (c) of this Section. The Legislature shall approve the terms of the loan by resolution prior to execution of any note or such other instrument(s) of indebtedness.

(c) There is created within the Treasury of Guam the Agat Junior High Sinking Fund. The fund shall be used to pay the government's annual obligation to Farmers Home Administration on the loan to reconstruct Agat Junior High School and shall exist only until the principal and the interest be fully paid. The sum of $200,000 is hereby appropriated annually, until the principal and interest of the $3,000,000 loan from Farmers Home Administration be fully paid, from revenue collected pursuant to 11 GCA § 24103 to the Agat Junior High Sinking

EXHIBIT 15 D

INDIVIDUAL PAYROLL SUMMARY (IPS)

Division Code	Social Security Number	Employee Name	Fiscal Year	Pay Period Ending	Start Date	End Date	Account Number

Date	Time From	Time To	Total	Reg/ AdLve	Admin	OT	ND	Typhoon Prem (.5)	Hzd	Ad Prem	Ad Wrk	Job Site - Location of Work	Project Category	Detailed Description of Work (Be Specific)
01/00/00														
Sunday														
01/01/00														
Monday														
01/02/00														
Tuesday														
01/03/00														
Wednesday														
01/04/00														
Thursday														
01/05/00														
Friday														
01/06/00														
Saturday														
01/07/00														
Sunday														
01/08/00														
Monday														
01/09/00														
Tuesday														
01/10/00														
Wednesday														
01/11/00														
Thursday														
01/12/00														
Friday														
01/13/00														
Saturday														
		Subtotal:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
			@	1.00	1.00	1.50	0.10	0.50	0.10	0.50	1.50			

	Total	Reg/ AdLve	Admin	OT	ND	Typhoon Prem (.5)	Hzd	Ad Prem	Ad Wrk	
TOTAL HOURS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Rate: $ 1.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Hours Paid										
Hours Unpaid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Balance Due	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

I certify that the hours of work and the nature of work claimed during the dates above are true and correct.

Timekeeper's Signature ________ Date ________

Employee Supervisor's Signature ________ Date ________

Certifying Officer ________ Date ________

Employee's Signature ________ Date ________

DAMAGE ASSESSMENT/PROJECT WORKSHEET

DATE: ____________________________

APPLICANT AGENCY: ____

DAMAGED FACILITY: ____

LOCATION: ____

CATEGORY OF WORK: A, B, C, D, E, F, G (circle one)

INITIAL ASSESSMENT OF DAMAGE (DESRIPTION AND DIMENSIONS):

INTERIOR/EQUIPMENT DAMAGE:

SCOPE OF WORK:

ESTIMATED PROJECT COST:

ITEM	NARRATIVE	QUANTITY/UNIT	UNIT PRICE	COST

TOTAL ESTIMATED PROJECT COSTS ______________________________

DOES THE SCOPE OF WORK CHANGE THE PRE-DISASTER CONDITIONS AT THE SITE?
YES ____ NO ____

SPECIAL CONSIDERATIONS ISSUES INCLUDED? YES ____ NO ____

HAZARD MITIGATION PROPOSAL INCLUDED? YES ____ NO ____

IS THERE INSURANCE COVERAGE ON THIS FACILITY? YES ____ NO ____

PREPARED BY: ______________________________
Agency Point of Contact (POC)
TITLE: ______________________________
BUSINESS ADDRESS: ______________________________
BUSINESS TELEPHONE: ______________________________

ALTERNATE POC: ______________________________
BUSINESS TELEPHONE: ______________________________

VERIFIED BY: ______________________________ DATE: ______________
FEMA Inspector

ATTACHMENTS:

- Photos or Videos
- Site Plan
- Utility Schematic
- Agency Specific Forms or Worksheets

DESCRIPTION OF PUBLIC ASSISTANCE WORK CATEGORIES

Category A – Debris Clearance

Clearance of trees and woody debris; building wreckage; sand, mud, silt and gravel; and other disaster-related material.

- Identify property affected by debris that impact public health and safety, public and private property.
- Identify public services affected by the debris problem, such as: roads, sewage disposal, and water supply.
- Describe the progress of local debris removal (village, government and/or voluntary efforts).

Category B – Protective Measures

Measures taken before, during and immediately after a disaster to save lives, protect public health and safety, and protect public and private property.

- Note conditions which threaten public health, safety and property.
- Identify nature of work, such as: pumping, sandbagging, steam clearance, vegetation removal.
- Describe essential services affected by the threatening situation.

Category C – Road Systems

Repair of roads, bridges, and associated features, such as: shoulders, ditches, culverts, lighting and signs.

- Identify maintenance responsibility.
- Describe types of damage including road material, shoulder, erosion, culvert washouts, landslides, size and type of damage sustained.
- Describe the social and economic effect the damage has had on local activities.
- Describe bridge affected, length, location, number of lanes.
- Describe the extent of damage especially when the bridge is not destroyed, particularly if it isolates the community or vital services.

Category D – Water Control Facilities

Repair of irrigation systems, drainage channels, and pumping facilities. Repair of levees and flood control channels. (Caution: Eligibility of these facilities is restricted.)

- Provide the pre-disaster condition of the facility and its construction material (earth, concrete rock).
- Describe the specific damage to major components and give location, extent and type of damage (seepage, over-topping, erosion or actual breaks).
- Describe the threat existing because of the damage and note the need for evacuation and approximate timeframe.

Category E – Public Buildings and Related Equipment

Repair or replacement of buildings, including their contents and systems; heavy equipment and vehicles.

- Describe the uses of major building and equipment damaged, such as: schools, hospitals, government buildings, etc.
- Identify construction material (masonry, steel, concrete) give dimensions.

- Indicate the type of damage (broken windows, roof blow off); indicate if the item was destroyed or is repairable and the extent of equipment and contents damaged.
- Describe the consequences of interruption of activities when damaged buildings are not usable and availability of alternate facilities.

Category F – Public Utilities

Repair of water treatment and delivery systems; power generation facilities and distribution lines; and sewage collection and treatment facilities.

- Identify the type of facility (water, electric, and sewer).
- Describe the damage to each major component of subsystem (buildings, filters, generators, or other equipment affected).
- Estimate the number or days out of service and the impact on the public.
- Describe health and safety problems caused by the damage and the need for alternate or emergency system.
- Estimate the important dimensions of damaged portion of distribution and collection systems (size of line, length, etc.).

Category G – Other (Parks, Public, Non-Profit, Recreation)

Repair and restoration of parks, playgrounds, pools, cemeteries and beaches. This category is also used for any work or facility that cannot be characterized adequately by categories A-F.

- Identify the type of facility that has sustained damage.
- Describe the purpose of the facility.
- Organization responsible for maintenance.
- Describe the specific damage if the item was destroyed or is repairable, location dimensions, etc.
- Describe any threat or health and safety problems existing because of the damage and the general impact the loss of the facility has on the community.