



TODO Y NILALA Y TANO MAN UNO
ALL LIVING THINGS OF THE EARTH ARE ONE

STANDARD OPERATING PROCEDURE

GUAM EPA SOP# 05

De Obligations (Unliquidated Obligations) Documents

VERSION 1

Effective Date: _____

APPROVED:

Administrative Service Officer

04/28/2017

Date

Deputy Administrator

04/28/2017

Date

Administrator

04/28/2017

Date

EPA Program Manager

4/28/2017

Date

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ATTACHMENTS

1. PROCUREMENT INVENTORY TRACKING (PIT) REPORT
2. LIQUIDATE (DEOBLIGATE) FULL OR PARTIAL ENCUMBRANCE (ACC-LIQ 001)
3. RELEASE OF CLAIM
4. AS400 PRINT OUT / PURCHASE ORDERS
5. LIQUIDATE / DEOBLIGATE AMENDMENT MEMO DOA (131(A))
6. MONTHLY REPORT OF DE OBLIGATIONS

I. PURPOSE

The purpose of this written procedure is to establish consistency within the agency in the handling and liquidation/deobligation of all outstanding balances.

II. APPLICABILITY AND SCOPE

This procedure applies to any GEPA Purchase Order (PO) with an outstanding balance requiring liquidation/deobligation.

III. SUMMARY OF PROCEDURE

This procedure describes all steps related to the processing of liquidation/deobligation from start to finish.

IV. DEFINITION OF TERMS

Procurement Inventory Tracking (PIT) worksheet: A worksheet used by the AA to track procurement status for all RRF's. The PIT worksheet identifies account name, account number object class, requisition number, preferred vendor, encumbered amount, encumbered date, inventory description, status of PO, selected vendor, PO number, PO amount, and PO date.

Liquidate / Deobligate full or partial encumbrance form (ACC-LIQ001): A form completed by the AA identifying purchase order, amount to liquidate/deobligate, effective date, vendor name, vendor number, and justification. This form is used to deobligate after fiscal year end. Information required on ACC-LIQ001 is determined by DOA and if form is changed, SOP is updated.

Liquidate / Deobligate Amendment memo form DOA 131 (A): A form used to determine full or partial encumbrance by the AA identifying vendor number, PO number, requisition number, account number, and amount to liquidate/deobligate. This form is used to deobligate outstanding contracts and contract amounts encumbered during the fiscal year the PO was issued. Information required on DOA 131 (A) is determined by GSA and may be changed as information and compliance needs are evaluated.

Release of Claim form (ACC-ROC001): A form signed by the vendor acknowledging and discharging the Government of Guam of and from all liabilities, obligations and claims whatsoever in law and in equity under or arising out of said contract. Information required on ACC-ROC001 is determined by DOA and may be changed as information and compliance needs are evaluated.

GEPA:	Guam Environmental Protection Agency
ASD:	Administrative Services Division
Staff:	Employee of GEPA
PO:	Purchase Order
AA:	Administrative Assistant
ASO:	Administrative Service Officer
DOA:	Department of Administration
G S A :	G e n e r a l S e r v i c e s A g e n c y
ASD Drive:	Admn > [Select Appropriate Folder(s) for Use]

V. LIQUIDATION/DEOBLIGATION PROCEDURE

Listed below are the steps for liquidation/deobligation of full or partial encumbrance to close out any POs and to discharge the Government of Guam of and from all liabilities, obligations and claims. Form ACC-LIQ001 can be found in the ASD shared drive: Admn > ASD2 > Procurement.

1. AA reviews PIT report monthly to identify any discrepancies from awarded POs against encumbered requisition amount.
2. If the amount of PO is less than encumbered amount, AA will prepare form ACC-LIQ001 and submit to ASO for approval.
3. If approved, ASO will sign and submit to AA for file copy and processing.
4. AA submits form ACC-LIQ001 and copy of referenced PO to DOA for processing.
5. AA updates PIT report.

VI. RELEASE OF CLAIM PROCEDURE

Listed below are the steps for Release of Claims which is a final claim against an encumbrance that a vendor submits. Form CC-ROC001 can be found in the ASD shared drive: Admn > ASD2 > Procurement.

1. AA prepares Release of Claim for submission to vendor via email requesting signature.
2. Once vendor signs and submits back to GEPA AA via email, AA processes final invoice, and submits to DOA for processing.
3. AA receives stamped copy from DOA for agency file.
4. AA updates PIT report.

VII. CHECKLIST

Prepare Monthly checklist, signed by AA and ASO. Each quarter ASO sends to US EPA Program Manager 3 months of the checklist as part of the Quarterly Report.

VIII. TRACKING

Tracking documents are available on the ASD shared drive.

IX. RECORDS MANAGEMENT

All procurement documents are kept in a filing cabinet located in ASD.

Administrative staff makes it an internal policy to keep files for five (5) years only, with the exception of personnel and travel files for audit and information purposes.

X. REFERENCES

- Government of Guam DOA Accounting Manual – Encumbrances
- Government of Guam DOA Accounting Manual – Release of Claims



GOVERNMENT OF GUAM
DEPARTMENT OF ADMINISTRATION
DIVISION OF ACCOUNTS



LIQUIDATE (DEOBLIGATE) FULL OR PARTIAL ENCUMBRANCE

TRANSACTION CODE:	220
DOCUMENT NUMBER * <i>(PO, Work Req, Req. or Non-registered Contract No.)</i>	_____
ACCOUNT <u>or</u> JOB ORDER NUMBER:	_____
AMOUNT TO LIQUIDATE / DEOBLIGATE:	{ _____ }
EFFECTIVE DATE <i>(Date Liquidation takes effect):</i>	_____
VENDOR NAME: <i>(BLANK for Requisitions)</i>	_____
VENDOR NUMBER: <i>(BLANK for Requisitions)</i>	_____

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

JUSTIFICATION: _____

PREPARED BY:

Name & Title	Signature	Date
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APPROVED BY:

Name & Title	Signature	Date
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FOR DIVISION OF ACCOUNTS ONLY

Received By / Date	<input type="checkbox"/> = Reviewed <input type="checkbox"/> = Deobligated	Processed By / Date
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RELEASE OF CLAIM

Department of Administration
Division of Accounts

CONTRACT / PURCHASE ORDER NUMBER: _____

KNOW ALL MEN BY THESE PRESENTS: In consideration of the premise of the sum of _____

CONTRACT / P.O. AMOUNT

_____ (_____)
CONTRACT / P.O. AMOUNT \$

lawful money of the United States of America _____ (_____)

PAID TO DATE

of which has already been paid and _____ (_____)
AMOUNT OWED \$

of which comprise of the following invoices: _____
INVOICE NUMBER(S)

INVOICE NUMBER(S)

is to be paid by the Government of Guam under the above-mentioned contract, the undersigned Contractor does, and by the receipt of said sum shall, for itself, its successors and assigns, remise, release and forever discharge the Government of Guam, its officers, agents and employees of and from all liabilities, obligations and claims whatsoever in law and in equity under or arising out of said contract.

IN WITNESS WHEREOF, this release has been executed this _____ day of _____, 20 _____.

WITNESS

CONTRACTOR / VENDOR

DATE

BY: _____

TITLE: _____

DATE: _____

CERTIFICATION

(For Registered Contracts Only)

I, _____, certify that I am the _____ of the Corporation as Contractor in the foregoing release; that _____ who signed said release on behalf of the Contractor was the _____ of said Corporation; that said release was duly signed for and in behalf of said Corporation by authority of its governing body and is within the scope of its corporate powers.



GENERAL SERVICES AGENCY
(Ahensian Setbision Hinirat)
Government of Guam
P.O. Box PG, Agana, Guam 96910
Tel: 477-8836-8 * Telefax: 472-4217

Accountability * Impartiality * Competence * Openness * Value

ADJUSTMENT NO. _____
 DATE: _____

MEMORANDUM

To: Administrator
 Via: Director of Administration
 From: Chief Procurement Officer
 Subject: Adjustment of Encumbrances

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

<input type="checkbox"/>	<u>INCREASE:</u>	<u>FROM</u>	<u>TO</u>	<u>ADJUST</u>
	Purchase Order			
	No. _____	\$ _____	\$ _____	\$ _____
	Allotment Account			
	No. _____			

Remarks: _____

AGENCY:

Funds Certified By: _____ Date: _____

APPROVED DISAPPROVED BY: _____

INSTRUCTIONS:

1. Certify and detach "AGENCY'S COPY" for your files.
2. Original and copies should be submitted to General Services Agency after certification. (Note: Quality Control Approval is not required.)
3. This form shall be used only for adjustment of encumbrance on transactions made within the current fiscal year, otherwise, regular requisition form, Form No. FCN 2-4-4 shall be used.

Claudia S. Acfalle
Chief Procurement Officer

Attachment(s)
 DOA 131(A)

Guam Environmental Protection Agency

De Obligation Monthly Summary Report



1 Total number of De Obligation Processed

Month / Year

2 Listing of De Obligation from account

Date	Account Name	Amount

Submitted By: _____
Employee

Reviewed By: _____
Administrative Service Officer