



# Office of the Governor

*Government of Guam*

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## STANDARD OPERATING PROCEDURE

DIVISION/SECTION:  <b>EXECUTIVE MANAGEMENT</b>		
NUMBER:  SOP2019-___	DATE OF ISSUE:  April 15, 2019	EFFECTIVE DATE:  April 15, 2019
SUBJECT:  <b>ACCOUNTING – PAYROLL – PROCUREMENT</b>		

### Accounting Policies

- 1) To operate the department from Fiscal Year to Fiscal Year with in the approved budget law.
- 2) To identify the availability of funds on a day-to-day operation for the approval of the designated Certifying Officer.
- 3) To be able to justify expenditures, and to be cautious with spending tax payer dollars avoiding the raising of negative criticism.

### Accounting Procedures

- 1) Oversee the accounts mainly for Executive Direction, Lt. Governor's Office, Government House, State Clearing House, Guam Medical Referral Office
- 2) Prepare Allotment Schedule for Annual Fiscal Year Appropriations.
- 3) Prepare Budget Modifications on an as needed basis.
- 4) Prepare Budget Projections.
- 5) Reconcile Accounts.
- 6) Prepare Direct Payments.
- 7) Prepare Requisitions for Products and Services requesting for Purchase Orders.
- 8) Process Invoices for payments.
- 9) Disencumber/Liquidate balances on any encumbered P.O.'s, Contracts, Travel, Utilities, Telephone that the product or services are no longer needed.
- 10) Close the Fiscal Year with all accounts on the Black.

### **Payroll Policies**

- 1) Assure that all employees are paid on a timely manner after the ending of each Pay Period Ending (“PPE”).
- 2) Assure that employees are paid on an as needed basis on demand pay, whether it be starting date is after the beginning of the PPE, Advance Pay for Off-Island reasons and/or medical.

### **Payroll Procedures**

- 1) Receive employee time cards on a bi-weekly basis for each PPE.
- 2) Review timesheets to make certain hours are all accounted for.
  - a. Review submitted documents for accuracy, i.e. leave sharing forms.
  - b. Pay codes are accurate.
- 3) Adjust hours according to any holidays, annual leave, sick leave and bereavement leave, etc., on the AS400 to reflect what is indicated on the timesheets.
- 4) Balance all timesheets against the AS400.
- 5) Print out the Balance Time Report for Certification of Funds.
- 6) Transmit payroll timesheets to Department of Administration (“DOA”) Payroll Division.
- 7) For employee’s whose date of hire is within a PPE and whose timesheets were submitted after the deadline, the timesheet process remains the same.
- 8) Follow-up with DOA Personnel Human Resources Division and Payroll Division on Personnel Actions not yet transmitted to Payroll from Human Resources but have timesheets.
- 9) Pick-up any paper checks at Treasurer of Guam that have been processed through Demand Pay and disburse to employees accordingly.
- 10) Print-out Employee Earning Statements for each employee for immediate disbursement to each Division Head and/or Timekeeper and have them sign receipt of statements for them to disburse to their employees.
- 11) Perform other related duties as assigned by management.

### **Procurement Policies and Procedures**

- 1) To abide by General Service Agency rules and regulations as required by law.

#### References:

Timesheets  
Leave Request Forms  
Procurement Requisitions

\*\*\*subject to change with notice\*\*\*

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