STANDARD OPERATING PROCEDURE

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<th>EXECUTIVE MANAGEMENT</th>
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<td>NUMBER: SOP2019-___</td>
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<td>SUBJECT: ACCOUNTING – PAYROLL – PROCUREMENT</td>
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**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***

Prepared by:
Audre K. Hattori, Administrative Services Officer

Submitted & Approved by:
Lynette O. Muna, Director
Ronald E. Taitague

Concurred by:
Jon Junior Calvo, Deputy Chief of Staff