



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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JAN 19 2011

BBMR Circular No. 11-02

To: All Line Departments and Agency Heads

From: Acting Director, Bureau of Budget and Management Research

Subject: Prior Year Obligations

The Bureau of Budget and Management Research (BBMR) is tasked to identify all prior year obligations incurred by all line departments and agencies of the Executive Branch. Given this mandate, we are requesting, from each department and agency, a listing of all prior year obligations that have been held in abeyance for nonpayment.

For purpose of this Circular, prior year obligations are those liabilities that have not been recorded, encumbered or submitted to DOA for processing prior to October 1, 2010 and would include, but not limited, to the following transaction types:

- Unpaid contractual services as the result of contractual irregularities.
- Unprocessed vendor invoices.
- Promised Compensation due to unprocessed, but authorized detailed appointments that lack preapproval clearance.
- Promised compensation due to prior military services.
- Unpaid but authorized overtime due to insufficient appropriations or cash.
- Pending obligation not submitted to the Division of Accounts of the Department of Administration such as: a) Pending Guam Memorial Hospital Authority billings. b) Billings owed to specific federal departments for services rendered to the Government of Guam, c) Billing of solicited attorney services.
- Government of Guam Claims approved by the Attorney General.
- Pending litigations and court orders or decrees.
- Disallowed cost of federal grants.
- Legislative mandated payments (i.e., Doc Sanchez one step merit increase).
- Unpaid utilities obligations.

All submissions are due Wednesday, January 31, 2011, in hard copy and electronic format, using the attached form. Please note that the Bureau is just compiling this listing. All request for prior year obligation clearances and payments must be directed to the Department of Administration pursuant to §7, Chapter 1 of Public Law 30-196.

Should you have any questions or concerns, please contact John AB Pangelinan, Budget Supervisor at 475-9406.



Benita A. Manglona
Acting Director

Attachment

Bureau of Budget Management Research
 Prior Year Obligations for FY 2011

BBMR PYO-1

A	B	C	D	E	F	G
Transaction/ Obligation Date	Transaction Type	Vendor	General Fund (\$)	Special Fund (\$)	Federal Fund (\$)	Reasons for Nonsubmittal or Nonpayment
Total						

Note:

Column A: Completion date of transaction or event prior to October 1, 2010.

Column B: Transaction Type such as personnel action, contracts, etc.

Column C: Vendor or Party owed

Column D, E, & F: Identify funding source and dollar amount inclusive of associated penalties or fees; if more than one transaction, need to total all transactions.

Column G: Note item of concern.