



# DEPARTMENT OF EDUCATION OFFICE OF THE SUPERINTENDENT

[www.gdoe.net](http://www.gdoe.net)

500 Mariner Avenue

A Building, Suite A-13

Barrigada, Guam 96913

Telephone: (671) 300-1581 • Fax: (671) 472-5001

Email: [procurement@gdoe.net](mailto:procurement@gdoe.net)

**JOSEPH L.M. SANCHEZ**

Superintendent of Education, Acting



## STANDARD OPERATING PROCEDURES

SOP#: 200-038

### I. SUBJECT Procedures for Purchase Order Change Order (Purchase Order Modification) & Contract Modifications

### II. INQUIRIES Office of Supply Management ("Procurement Office")

### III. PURPOSE

These Standard Operating Procedures ("SOP") establish guidelines for requests to modify purchase orders and contracts.

### IV. APPLICABILITY

Except as otherwise provided by law, these Procedures shall apply to the management of all Guam Department of Education ("GDOE") purchases, paid with GDOE local funds or out of monies under the control of GDOE; for example, US Department of Education grant funds and other US federal grant funds.

This SOP supersedes all previous SOPs relevant to this topic.

### V. REFERENCES

To fully understand what is required for the proper procurement of goods, services and construction, the Standard Operating Procedures (SOP) contained throughout this document must be consulted and carefully followed. A working knowledge of the prerequisites contained below will also be helpful.

- A. 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, in particular, 2 CFR §§200.318-200.326
- B. USDOE Special Conditions issued annually in June
- C. Guam Code Annotated, Title 5, Division 1, Chapter 5, Guam Procurement Law
- D. Guam Administrative Rules and Regulations, Title 2, Division 4, Procurement Regulations

### VI. KEY TERMS

The words defined are commonly used purchasing terms. The following terms are not intended to be legal definitions.

**Contract Modification:** Contract modifications are common actions for many contracting professionals. These changes may be related to contract cost, delivery schedule, fees, and terms and conditions. Any changes to a contract must be within the scope of the initial contract.

**MUNIS System:** The financial management information system has been in operation since 2012. Tyler's MUNIS is a resource planning solution which integrates our core financial functions, among them are procurement, fixed assets receiving and fixed assets inventory.

**Purchase Order (PO):** Sets forth the descriptions, quantities, prices, discounts, payment terms, date of performance or shipment, other associated terms and conditions, and identifies a specific vendor. The Purchase Order authorizes a purchase transaction. When accepted by the vendor, it becomes a contract binding on both parties.

**Purchase Order Change Order:** A change to a Purchase Order allows an individual the ability to make edits to the quantity, vendor, ship to, GL account number, P/O closure, liquidation, item description, delivery dates and allow price adjustments to increase or decrease in unit cost. A Purchase Modification Form must be processed to create a change to a Purchase Order. (**Appendix A-1a or A-1b**) Approvals will be needed to process the Purchase Order Change Order, e.g., Budget Office must approve the PO Modification.)

**Requisition:** A written request or order for supplies, services or construction.

**Vendor Quotation:** Price obtained from a potential supplier for goods, services, equipment, or construction needed.

**End User:** The party (School/Division) that initiated the request for the purchase of goods, services, or construction.

## VII. PROCEDURES FOR REQUESTS TO MODIFY PURCHASE ORDERS (PO) AND CONTRACTS

### A. Modification to an existing PO:

#### End User's Responsibility:

1. The End User must initiate and complete the Purchase Order Modification form (PO Mod) (**Appendix A-1a & A-1b**) and attach supporting documents, which will justify the request for change to the Purchase Order.
2. The End User will submit the completed PO Mod with attachments to the Budget Office for certification.
3. Once certified, Budget Office will send the certified PO Mod form to the Procurement Office for processing.
4. Except for Department of Interior funded purchases, all PO Mods to federally funded procurements, must be approved by the Federal Programs Office.

#### Procurement's Responsibility:

1. A PO Mod number is assigned to the PO Mod.
2. The Supply Management Administrator will then review the PO Mod and determine if the justification and details are adequate to proceed.
3. If the Supply Management Administrator has any questions regarding the PO Mod, the responsible Buyer will be requested to contact the end user for further clarification.
4. If determined adequate, the Supply Management Administrator will give the PO Mod to the Buyer Supervisor to input into the MUNIS PO Change Order.
5. If the justification and details are not adequate, the Supply Management Administrator will reject the PO Mod and return it to the end user with an explanation of the rejection.
6. The Buyer Supervisor processes the PO Mod in the MUNIS PO Change Order and attaches the PO Mod to the Purchase Order. It is then released through the approval workflow.
7. Once all approvals are obtained in the workflow, the Buyer who initially processed the Purchase Order will Post and Print the change order. Copies of the PO Change Order will be sent to the vendor and to the End User via email.
8. The PO Change Order, along with a copy of the PO Mod will also be mailed to the vendor.

### B. Modification to an existing Contract regarding quantity or performance timeframe

Some GDOE contracts include terms allowing for change orders regarding quantities of product or service, or regarding time for performance, within the scope of work of the contract. Any

changes must be within the scope of the initial Invitation for Bid ("IFB") or Request for Proposal ("RFP").

Depending on the terms of the contract, such changes may be effectuated by the signatures of the Superintendent and the authorized signatory of the contractor. Otherwise, the contract amendment may require the signatures of the Attorney General and Governor.

1. In addition to processing the PO Mod described above, the End User will submit a Contract Change Order memo (**Appendix A-2a, A-2b or A-2c**).
2. The Contract Change Order memo shall indicate the chronological number of the change order, the affected IFB/RFP, and the affected purchase order number.
3. The Contract Change Order memo will cite the section(s) of the contract which allow for the amendment/modification being requested.
4. The memo will also state the compensation amount of the original agreement and any previous authorized changes to compensation. The memo shall describe the incremental change in compensation requested by the change order and the intended new total compensation of the agreement.
5. For changes to the quantity of product or service, the memo shall describe in detail the items, the increase in their quantities, and the incremental cost to the contract of each item.
6. If the Contract Change Order calls for changes to the contractual time of performance, it will similarly explain the incremental change to the total time of performance.
7. The Contract Change Order memo will be certified by the GDOE Budget Office and be signed by all necessary representatives of GDOE and the contractor, prior to processing.
8. If an Amendment to the Agreement is needed, the Contract Change Order memo will be submitted to Legal Counsel to prepare an Amendment of Agreement (**Appendix A-3**).
9. An Internal Contract Review & Approval Form (**Appendix A-4**) and the Amendment of Agreement will be approved by the End User, Federal Programs (if applicable), TPFA (if applicable), and the Deputy Superintendent of Finance.
10. Once the Amendment has been approved internally, final Agreement will be sent to the vendor for signature.
11. Once the final agreement is signed by the vendor, additional signatures will be obtained from the Supply Management Administrator, Budget Office, TPFA (if applicable), Legal Counsel, and the Superintendent
12. When the Amendment of Agreement is signed by all parties, a purchase order change order is processed in MUNIS.
13. The fully signed Contract Change Order memo and Amendment of Agreement must be attached to the MUNIS Purchase Order Change Order as the supporting document.
14. Once the Purchase Order Change Order is processed, a copy of the Change Order and the Agreement to the Amendment is sent to the vendor.

## **VIII. ROLES and RESPONSIBILITIES**

The following are the key personnel, divisions or units in the procurement process. Specific responsibilities and expectations are delineated below:

### **A. Budget Office:**

The Budget Office certifies availability of funding for the proposed procurement or modification.

### **B. End User:**

Schools and Divisions are the ultimate End Users of the procured services, supplies, materials and equipment. End Users are responsible for initiating the purchase requisitions in the MUNIS system and for causing their approval. End Users may assign particular individuals for initiating requisitions in MUNIS.

**C. Federal Programs Office:**

The Federal Programs Office certifies that the procurement or related modification is in compliance with the grant and is reasonable, allowable and allocable.

**D. Procurement Office:**

The role of the Procurement Office is to provide leadership, guidance, and enforcement of the policies, regulations and procedures as stipulated in this document. The Procurement Office is the main point of contact for all questions or concerns regarding the Department's procurement activity.

**E. Superintendent of Education:** (Chief Procurement Officer for GDOE)

The Superintendent of Education, as head of the Guam Department of Education, shall have general supervision of all procurement activity within the Guam Department of Education (GDOE), its schools and divisions. This responsibility shall not, however, relieve any school or division of their accountability for the procurement roles under its control. The Superintendent:

1. Shall ensure that all of those in a management capacity below him/her enforce the requirements contained in these Standard Operating Procedures.
2. Shall be responsive to violations and shall take the appropriate action.

**F. Third Party Fiduciary (TPFA):**

The TPFA is responsible for providing guidance, management leadership, and accountability of USDOE funded procurements. They have the final approval of procurements funded through US Department of Education funds awarded to the Department.

**G. Vendor:**

The vendor is approved by the GDOE Procurement Office to provide goods/services/construction to GDOE schools/divisions.

**IX. NON COMPLIANCE**

The Superintendent, Deputy Superintendent of Finance & Administrative Services, and the Supply Management Administrator will be advised of any violations to procurement procedure. Non-compliance of any of the regulations set-forth in this document may result in disciplinary action, up to termination.

For questions or concerns regarding compliance, contact the Procurement Office.

**X. CONTACT INFORMATION**

**PROCUREMENT OFFICE:**

The Office of Supply Management is located at:

500 Mariner Avenue,  
A-Building, Suite A-13  
Barrigada, Guam 96913

TELEPHONE: (671) 475-0438  
FAX: (671) 472-5001  
EMAIL: [procurement@gdoe.net](mailto:procurement@gdoe.net)  
WEBSITE: [www.gdoe.net/procurement](http://www.gdoe.net/procurement)

## **XI. APPENDIX A – PROCUREMENT FORMS**

The following forms and samples are provided to assist and ensure that the forms are properly filled out correctly, and to prevent delays in the processing of your documents.

- A-1a** Purchase Order Modification Form (PO Mod) “Local and Non-USDOE Federal”
- A-1b** Purchase Order Modification Form (PO Mod) “USDOE Federal”
- A-2a** Contract Change Order Memo (Construction)
- A-2b** Contract Change Order Memo (Professional Services)
- A-2c** Contract Change Order Memo (For Facilities & Maintenance Use Only)
- A-3** Amendment of Agreement (Sample)
- A-4** Internal Contract Review & Approval Form

## **XII. INTERNAL CONTROL**

The Supply Management Administrator and Buyer Supervisors are charged with ensuring the compliance with these procedures. At least on an annual basis, the SOP will be reviewed to determine if updates are necessary. The Internal Audit Office (“IAO”) will periodically validate these SOPs and recommend improvements where needed.

## **XIII. TRAINING**

The Supply Management Administrator will ensure training is conducted and available for all GDOE and Private, Non-Public (“PNP”) End Users (school administrators, division heads and staff) in these procurement procedures at least once yearly. The Supply Management Administrator will seek opportunities for Procurement Office staff to be trained and updated on methods and regulations of procurement.

## **XIV. REPORTS**

No Procurement reports are associated with this SOP.

## **XV. PENALTY**

Failure to adhere to this SOP may result in disciplinary action, up to and including termination, in accordance with the DOE Personnel Rules & Regulations.

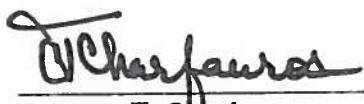
## **XVI. EFFECTIVE DATE**

Upon date of approval and signature, unless otherwise noted.

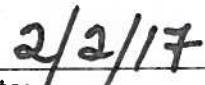
## **XVII. CHANGE(S)**

Changes to this policy shall be effectuated by the Superintendent of Education.

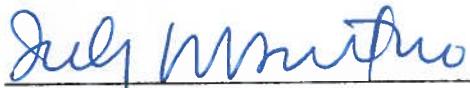
Approved by:



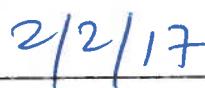
Carmen T. Charfauros  
Supply Management Administrator



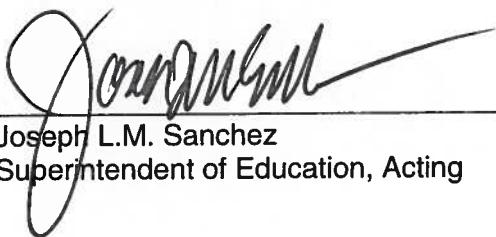
Date:



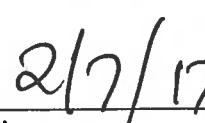
Taling M. Taitano  
Deputy Superintendent of Finance and  
Administrative Services



Date:



Joseph L.M. Sanchez  
Superintendent of Education, Acting



Date:

# **APPENDIX**

## **A-1a through A-4**



JOSEPH L.M. SANCHEZ  
Superintendent of Education, Acting

**DEPARTMENT OF EDUCATION  
OFFICE OF SUPPLY MANAGEMENT**

[www.gdoe.net/procurement](http://www.gdoe.net/procurement)  
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CARMEN T. CHARFAUROS  
Supply Management Administrator

**Purchase Order Modification Request Form**

Requestor: \_\_\_\_\_ Date: \_\_\_\_\_

Division / School: \_\_\_\_\_ Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Division Head / Principal / Project Manager: \_\_\_\_\_  
Print Name & Signature (Must have authority on the account)

Purchase Order Number	Vendor Name
-----------------------	-------------

Vendor Number	Account Number
---------------	----------------

Original Ordered Amount: \$	Liquidated: \$	Open: \$
-----------------------------	----------------	----------

**ACTION REQUIRED: (Please Choose)**

Close:

Price Adjustment:

Amend Line Description:

Increase:

Decrease:

Other:

<input type="checkbox"/> Change Vendor:	From:
---	-------

To:

<input type="checkbox"/> Change Account No. *Required Org. Obj. Project:	From:
--	-------

To:

Remarks:

Revised Ordered Amount: \$	Liquidated: \$	Open/Canceled Amount: \$
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**APPROVALS**

APPROVED / /DISAPPROVED / /  
NOT APPLICABLE / /

Federal Program (Print & Signature)  
\*\*for Federally Funded Purchase Orders only\*\*

Date

APPROVED / /DISAPPROVED / /

Certifying Officer (Print & Signature)

Date

APPROVED / /DISAPPROVED / /

Supply Management Administrator (Print & Signature)

Date

Attached Form to MUNIS       Reprint PO       Send Revised PO to Vendor

## Appendix A-1b



Alvarez & Marsal, LLC  
Public Sector Services  
GDOE Third-Party Fiduciary  
PO Box 4322  
Hagatna, Guam 96932

### Purchase Order Modification Request Form

Requestor: _____	Date: _____	
Department: _____	Phone: _____	Email: _____
<b>Budget Approval Signature:</b> _____ <small>Print Name &amp; Signature (Must have authority on the account)</small>		
<b>Purchase Order Number</b>	<b>Vendor Name</b>	
<b>Vendor Number</b>	<b>Account Number *Required: Org. Object. Project Number</b>	
<b>Original Ordered Amount: \$</b>	<b>Liquidated: \$</b>	<b>Open: \$</b>
<b>ACTION REQUIRED: (Please Choose)</b>		
<input type="checkbox"/> <b>Close:</b>		
<input type="checkbox"/> <b>Price Adjustment:</b>		
<input type="checkbox"/> <b>Amend Line Description:</b>		
<input type="checkbox"/> <b>Increase:</b>		
<input type="checkbox"/> <b>Decrease:</b>		
<input type="checkbox"/> <b>Other:</b>		
<input type="checkbox"/> <b>Change Vendor:</b> From: _____ To: _____		
<input type="checkbox"/> <b>Change Account No. *Required Org. Obj. Project:</b> From: _____ To: _____		
<b>Remarks:</b> _____		
<b>Revised Ordered Amount: \$</b>	<b>Liquidated: \$</b>	<b>Open/Canceled Amount: \$</b>
<b>PURCHASING USE ONLY</b>		
<b>Buyer's Initials:</b> _____ Date: _____		
<b>Federal Program:</b> _____ Date: _____		
<b>Approved by:</b> _____ Date: _____		
<input type="checkbox"/> <b>Reprint PO</b> <input type="checkbox"/> <b>Send Revised PO to Vendor</b> <input type="checkbox"/> <b>Attached Form to MUNIS</b>		

## Appendix A-2a



JOSEPH L.M. SANCHEZ  
Superintendent of Education, Acting

**DEPARTMENT OF EDUCATION  
OFFICE OF SUPPLY MANAGEMENT**  
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CARMEN T. CHARFAUROS  
Supply Management Administrator

### CHANGE ORDER No. 000

To IFB 000-2017

Purchase Order No. 20170000-00

DATE:

TITLE: IFB

TO: (Contractor)

#### Authorization for Change Orders

Change orders are provided for in Section (XXX) Amendments/Modifications, (XXX) Authorization for Change Orders (page 0 of 0) and (XXX) Change Orders of the Fully Executed Agreement between the Guam Department of Education ("GDOE") and ("Contractor") as follows:

(XXX). Any amendment or modification to this Agreement will be effective only if it is in writing and signed by both parties.

(XXX). Authorization for Change Orders. Any modifications to the quantities of services or equipment to be delivered pursuant to this Agreement, and the prices therefore, may be made by a written Change Order signed by the authorized representative of GDOE and Contractor. A Change Order may only be made on the conditions that the work to be performed by a Change Order is not inconsistent with the scope of work under this Agreement, and that where there is an increase in the costs for services, GDOE shall certify in writing that funds are available for the increased costs prior to such Change Order becoming effective.

(XXX). Change Orders. GDOE, at any time and without notice to sureties, in a signed writing designated or indicated to be a change order may order (1) changes in the work within the scope of this Agreement; and (2) changes in the time for performance of services under this Agreement that do not alter the scope of the contract.

C. Adjustments of Price or Time for Performance. If any such change order increases or decreases the Contractor's cost of, or the time required for, performance of any part of the work under this Agreement, whether or not changed by the order, an adjustment shall be made and the Agreement modified in writing accordingly. Any adjustment in contract price made pursuant to this section shall be determined in accordance with the Price Adjustment Clause herein. Failure of the parties to agree to an adjustment shall not excuse Contractor from proceeding with the Agreement as changed, provided that the territory promptly and duly makes such provisional adjustments in payments or time for performance as may be reasonable. By proceeding with the work, the contractor shall not be deemed to have prejudiced any claim for additional compensation or an extension of time for completion.

### Description of Change

Change Order No. 0 to this agreement increased the Not To Exceed ("NTE") amount, from \$0.00 to \$0.00. Based upon the availability of additional funding, this Change Order No. 0 will increase the NTE, from \$00.00 to \$0.00

Time extension request for an additional (0) days for scope of work added by this change order. Original Contract Term of Agreement of 000 days in which full term date is set for [0/0/2015]. An additional 0 days is requested in which full completion date will be [00/00/2015].

The Original Agreement Total was .....	\$0.00
Net Change by Previously Authorized Requests and Changes .....	\$0.00
The Agreement Sum Prior to this Change Order was .....	\$0.00
This Change Order will Increase the Agreement Sum by .....	\$0.00
<b>The New Agreement Sum (NTE) Including This Change Order .....</b>	<b>\$0.00</b>

The Original Agreement Term was	000 Days	Completion date of	0/0/2017
Increase in Agreement Term by Previous Change Order	00 Days	Completion date of	0/0/2017
This Change Order will Increase the Agreement Term by	0 Days	Completion date of	N/A
<b>New Agreement Term Including This Change Order</b>	<b>000 Days</b>	Completion date of	<b>0/0/2017</b>

### Description of Change:

This is a combination of Regulatory Agencies requirements, vandalism of the gymnasium doors that was not covered by the contractor and other necessary site corrections needed to open UMS. The original total amount was \$96,189.31, however \$71,490.90 was deducted. Deductive was relatively minor but the quantities were significant enough. Deductive were mostly cosmetics and calculation claimed by the contractor which was disproved by actual conditions. See attachment.

**Total Increase by this Change Order \$0.00**

Change Order No. 00: PO No. -00  
IFB 000-2015  
2/2/2017  
Page 3 of 3

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**CERTIFIED FUNDS AVAILABLE**

**PO No. 20150000-00                    \$0.00**  
**Funding Source: 000.00.000.00000.00.0000.00.0000**

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GDOE Certifying Officer

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Date

**In witness whereof, the Parties have executed this change order on the day and year appearing beside their respective signatures.**

---

Carmen T. Charfauros  
GDOE Supply Management Administrator

---

Date

---

GDOE Project Manager

---

Date

---

Contractor

---

Date

N/A – see attached Surety Waiver  
Contractor's Surety

## Appendix A-2b



JOSEPH L.M. SANCHEZ  
Superintendent of Education, Acting

### DEPARTMENT OF EDUCATION OFFICE OF SUPPLY MANAGEMENT

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Email: [procurement@gdoe.net](mailto:procurement@gdoe.net)



CARMEN T. CHARFAUROS  
Supply Management Administrator

### CONTRACT CHANGE ORDER No. 1

Purchase Order: \_\_\_\_\_

Date: \_\_\_\_\_

To: \_\_\_\_\_  
\_\_\_\_\_

#### Authorization for Change Orders:

Change orders are provided for in paragraph XXXII of the contract as follows:

**XXXII. Amendments/Modifications.** Any amendment or modifications to this Agreement will be effective only if it is in writing and signed by both parties.

**Changes to Work:** Any modifications to the quantities of services or equipment to be delivered pursuant to this Agreement, and the compensation therefore, may be made by a written Change Order signed by an authorized representative of GDOE and Contractor. A Change Order may only be made on the conditions that the work to be performed by a Change Order is not inconsistent with the scope of work under this Agreement, and that where there is an increase in the costs for services, GDOE shall certify in writing that funds are available for the increased costs prior to such Change Order becoming effective.

#### Modification: (To Purchase Order)

Balance of Existing Purchase Order: \$ \_\_\_\_\_  
Increase amount to P/O: \$ \_\_\_\_\_  
Modified Amount: \$ \_\_\_\_\_

#### Description of Change: (Increase to Contract Dollar Amount on PO and contract)

- End User is requesting for an increase to the total dollar amount to the contract and Purchase Order to purchase more of the same services under the terms of the existing contact. Please see attached supporting documents.*

Funding Source: \_\_\_\_\_

Account #: \_\_\_\_\_

\_\_\_\_\_ \$ \_\_\_\_\_

Date:  
Change Order No. 1  
Purchase Order No.  
Project:  
Page 2 of 2

**CERTIFIED FUNDS AVAILABLE**

---

GDOE Certifying Officer

Date

---

Alvarez & Marsal, Third Party Fiduciary

Date

---

Federal Programs

Date

In witness whereof, the Parties have executed this change order on the day and year appearing beside their respective signatures.

---

CARMEN T. CHARFAUROS  
Supply Management Administrator

Date

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JOSEPH L.M. SANCHEZ  
Superintendent of Education, Acting

Date

---

Vendor Authorized Representative

Date

## GUAM DEPARTMENT OF EDUCATION

PROJECT: \_\_\_\_\_ CHANGE ORDER NO.: \_\_\_\_\_  
 CONTRACTOR: \_\_\_\_\_ DATE: \_\_\_\_\_  
 \_\_\_\_\_ GDOE PO No.: \_\_\_\_\_  
 \_\_\_\_\_ CONTRACT PERIOD: \_\_\_\_\_  
 \_\_\_\_\_ CCD REVISED DATE: \_\_\_\_\_

The contract cost increases to \$\_\_\_\_\_ This change in cost is justified to:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Not valid until signed by the GDOE Superintendent of Education, GDOE Supply Management Administrator, and the Contractor**

The original Contract Sum: \$\_\_\_\_\_

Net change by previously authorized Change Orders: \$\_\_\_\_\_

The Contract Sum prior to this Change Order was: \$\_\_\_\_\_

The Contract Sum will be changed by this Change Order In the amount of: \$\_\_\_\_\_

The new Contract Sum including this Change Order will be: \$\_\_\_\_\_

The original contract completion date is extended to: \_\_\_\_\_

IN WITNESS WHEREOF the parties have entered into this Agreement on the dates indicated by their respective names.

**CONTRACTOR**

**GOVERNMENT**  
 Guam Department of Education  
 500 Mariner Avenue, Suite A-13  
 Barrigada, Guam 96915

\_\_\_\_\_  
**Carmen T. Charfauros**  
**Supply Management Administrator**

**Certified Funds Available: \$\_\_\_\_\_**

Date: \_\_\_\_\_

Date: \_\_\_\_\_

APPROVED

\_\_\_\_\_  
**Joseph L.M. Sanchez**  
**Superintendent of Education**  
**Contracting Officer**  
**Guam Department of Education**

\_\_\_\_\_  
 Date

**FIRST AMENDMENT OF AGREEMENT BETWEEN GUAM DEPARTMENT OF  
EDUCATION AND DELOITTE & [REDACTED] FOR SERVICES PURSUANT TO GDOE  
RFP [REDACTED]**

This First Amendment is entered into by and between the **GUAM DEPARTMENT OF EDUCATION** ("GDOE"), an agency of the government of Guam, whose address is 500 Mariner Avenue, Barrigada, Guam 96913 and [REDACTED] ("Contractor"), whose address is [REDACTED] (collectively referred to as "Parties").

**WHEREAS**, an Agreement between GDOE and Contractor (the "Agreement") was fully executed on [REDACTED], under which GDOE engaged Contractor to provide Independent Financial Audit Services pursuant to GDOE RFP [REDACTED].

**WHEREAS**, Section I, Paragraph A of the Agreement provides for the scope of work to be performed under the Agreement.

**WHEREAS**, the services provided by Contractor under the Agreement remain relevant and required by GDOE, thus such an amendment is deemed to be in the best interest of GDOE.

**WHEREAS**, Section XXXII of the Agreement provides that amendments or modifications to the Agreement shall be made in writing and signed by both parties.

**WHEREAS**, the compensation certified for the original Agreement was not to exceed (\$ [REDACTED]) per year.

**WHEREAS**, based on new implementation of GASB 68, additional procedures performed on Information Technology, and additional efforts with respect to compliance testing and compliance findings which shall only take place once for the entire duration of this Agreement, this implementation shall cost [REDACTED] (\$ [REDACTED]) which shall be added to the current term of Agreement.

**WHEREAS**, the parties agree to amend the initial compensation amount for first term of the Agreement from the amount of [REDACTED] (\$ [REDACTED]) to (\$ [REDACTED]) based on additional charges due to the new implementation of GASB 68, additional procedures performed on Information Technology, and additional efforts with respect to compliance testing and compliance findings attached as **Attachment 1**.

**WHEREAS**, the parties agree that compensation for the first term of the Agreement is not to exceed [REDACTED] (\$ [REDACTED]), as compensation certified for the first amendment through [REDACTED].

**WITNESSETH**, in consideration of the mutual covenants hereinafter set forth, the Parties agree as follows:

First Amendment of Agreement Between GDOE and \_\_\_\_\_  
for Services Pursuant to GDOE RFP \_\_\_\_\_

1. The compensation for the first term of agreement based on amendment is not to exceed \_\_\_\_\_ (\$\_\_\_\_\_\_).

2. All other terms of the Agreement remain unchanged.

**SO AGREED** by the Parties, who have executed this First Amendment on the day and year appearing below their respective signatures.

**GUAM DEPARTMENT OF EDUCATION**

**JOSEPH L.M. SANCHEZ**  
Acting Superintendent of Education

Date: \_\_\_\_\_

**GUAM DEPARTMENT OF EDUCATION**

**JAMES L.G. STAKE**  
Legal Counsel

Date: \_\_\_\_\_

**CERTIFIED FUNDS AVAILABLE**

**CERTIFYING OFFICER**  
Department of Education

Date: \_\_\_\_\_

AMOUNT: \_\_\_\_\_

**REVIEWED BY:**

**CARMEN T. CHARFAUROS**  
Supply Management Administrator

Date: \_\_\_\_\_

**CONTRACTOR**

By: \_\_\_\_\_  
Its: \_\_\_\_\_

Date: \_\_\_\_\_

**ALVAREZ & MARSAL PUBLIC  
SECTOR SERVICES, LLC**

By: \_\_\_\_\_

Date: \_\_\_\_\_

**INTERNAL CONTRACT REVIEW & APPROVAL –**  
**PRIOR TO VENDOR SIGNATURE**

**CONTRACT TITLE:** FIRST AMENDMENT TO AGREEMENT BETWEEN GUAM DEPARTMENT  
PURSUANT TO GDOE RFP  
(REQ #)

Initial Contract       Amendment       Renewal  
 Extension of Time       Other: \_\_\_\_\_

**SUPPLY MANAGEMENT ADMINISTRATOR:**

Date issued for review: \_\_\_\_\_ Approved: \_\_\_\_\_

**END USER:** \_\_\_\_\_ Funding Source: \_\_\_\_\_

Original Contract:  Approved       Disapproved/Comments:  
 Term/Renewals at Section: Section II, page 2  Approved       Disapproved/Comments:

Original Contract:  Approved       Disapproved/Comments:  
 Specs/Scope of Work Section: Section I.A., page 2  Approved       Disapproved/Comments:

Original Contract:  Approved       Disapproved/Comments:  
 Compensation Amount: Section III., page 3  Approved       Disapproved/Comments:

**IF GRANT FUNDED, ROUTE TO FEDERAL PROGRAMS FOR REVIEW:**

**FEDERAL PROGRAMS:** \_\_\_\_\_

Approved       Disapproved      Date: \_\_\_\_\_  
 Comments: \_\_\_\_\_

**IF USDOE FUNDED, ROUTE TO THIRD PARTY FIDUCIARY AGENT FOR REVIEW:**

**THIRD PARTY FIDUCIARY:** \_\_\_\_\_

Approved       Disapproved      Date: \_\_\_\_\_  
 Comments: \_\_\_\_\_

**DEPUTY, FINANCE & ADMIN SERVICES:** \_\_\_\_\_

Approved       Disapproved      Date: \_\_\_\_\_  
 Comments: \_\_\_\_\_

NOTE: IF CONTRACT IS CHANGED, IT WILL BE ROUTED AGAIN FOR INTERNAL REVIEW AND APPROVAL.

Revised: 01/18/17