

<p align="center">GUAM POWER AUTHORITY STANDARD OPERATING PROCEDURE</p>	<p>Prepared by:</p> <p><u>Winnie Sharma</u> / <u>Winnie Sharma</u> Signature / Print Accountant III</p>
<p>TITLE: CASH RECEIPT AND COLLECTIONS</p>	<p>Reviewed by:</p> <p><u>Lenora M. Sanz</u> / <u>Lenora M. Sanz</u> Signature / Print Controller</p>
<p>SOP NO: 073</p> <p>Supersedes: February 12, 2020</p>	<p>Concurred by:</p> <p><u>John J.E. Kim</u> / <u>John J.E. Kim, CPA</u> Signature / Print Chief Financial Officer</p>
<p align="center">Page 1 of 25</p>	<p>Approved by:</p> <p><u>John M. Benavente</u> / <u>4/12/2023</u> Signature / Dated John M. Benavente, P.E., General Mgr.</p>

1.0 PURPOSE

This guideline is set towards disbursing, receiving, and transporting of collection on all charges due to Guam Power Authority (GPA), Guam Waterworks Authority (GWA), and Guam Solid Waste Authority (GSWA).

2.0 SCOPE

Applies to all outstanding charges due and collectibles. This is to include but not limited to the safeguarding and transport of collected transactions.

3.0 BASIS

Practices and procedures to include Fair Debt Collection Practices Act of 1977 and Armored Car Service contract.

4.0 PROCEDURE

All cash receipts are to be maintained and properly accounted for. Each cashier will be responsible for maintaining a daily standard change fund of five hundred dollars (\$500.00) which is distributed by the designated Head Cashier.

4.1 When accepting payments from customer(s), the Cashier shall maintain a courteous and friendly environment and perform the following:

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4.1.1 Determine amount to be paid on power bill or official receipt. Separate GPA bills from GWA and GSWA bill(s). Inform customer that it will be processed separately.

- a) Verify the customer account to ensure the amount due matches what's in the Customer Care & Billing System (CC&B). If more than one bill, calculate totals, one for GPA and one for GWA. Tell the customer the total amount due.
- b) If the customer does not have their bill, use the dummy coupon (See Exhibit 1 - *GPA and GWA Dummy Coupon*). Must fill out the Account Number, Customer Name, and Amount paid.
- # c) For GSWA, the customer must provide a copy of the bill for it to be processed.

4.1.2 Mode of Payments Acceptance

- 4.1.2.1 Cash Payments - Count and verify the monies, use counterfeit pen to identify counterfeit bills, specifically on the 100 dollar bills, and run it with the money counter as second layer in detecting counterfeit bills. Write the breakdown of the cash received on the coupon. If you receive a series of payments from the same customer which exceeds \$10,000, it must be reported on *Form 8300* (See Exhibit 2) and submit to the Controller's office for reporting.
- 4.1.2.2 Check Payment - Cashier shall examine all checks at the time it is presented for payment. (*Refer to SOP-070 Acceptance of Payment by Checks*).
- 4.1.2.3 Credit / Debit Card Payment - VISA, Master Card, Discover and Debit Card are accepted. (See Exhibit 3 – *Credit Card & Debit Card Guidelines*) Ensure to verify valid ID of the card holder otherwise an original power of attorney authorizing the person to use the card is required.
 - a) In the event that a Cashier swiped the credit card into a wrong machine (example: GPA transaction processed on GWA credit card machine or vice versa) the cashier is required to fill up the *Electronic Fund Transfer Adjustment Request Form* (See Exhibit 4) with all supporting documents (customer's coupon and credit card receipt).

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- b) Cashiers are not allowed to void any debit or credit card transactions without the authorization from the customer. Voided transaction on Debit/Credit will result on hold of funds on the customer's Debit/Credit card account.
 - 4.1.2.4 Commercial accounts - can be paid with Master Card credit or debit card for payment without any threshold. (*CCU Resolution 2017-30* dated 07/25/17)
 - 4.1.2.5 Validate the customer's bill and key in the account number and amount paid in the POS system.
 - 4.1.2.6 Stamp "Paid" on the customer's and GPA's/GWA portion of the official receipt (O.R.) or bill.
 - 4.1.2.7 Determine customer change, if applicable.
 - 4.1.2.8 Write the tender amount of the return change on the O.R. or bill.
 - 4.1.2.9 Give the customer's stamp paid bill together with the POS generated receipt. Retain GPA portion of official receipt or bill.
- # 4.2 Cash Change - All Cash Change request from internal (GPA & GWA employees) and external customers is limited to \$100.00 per transaction. Change of cash from small bills to bigger bills or inversely must be conducted in the customer line. Change of cash inside the Cash Management workstations, back office, and inside the drive thru are prohibited. All cash change must be logged and initialed by the head cashier and is limited to two times a month per internal and external customers.
- 4.3 Cancellation/Voiding of Payment Transaction – All cashiers are required to obtain an approval from the Head Cashier prior to cancellation or voiding of transactions. Head Cashier and the cashier must initial on the coupon thereafter and log the transaction on the *Cancellation/ Void Log Form*. (See Exhibit 5). Head Cashiers are required to obtain an approval from Cash Management Supervisor via email prior to cancellation or voiding of transactions.
- 4.4 Bills Paid with no Stamp - In the event a customer comes back and demand to stamp paid their bill, the cashier shall validate if payment is received. Once confirmed, the cashier must seek concurrence from the Head Cashier

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to stamp paid the bill. Cashier and Head Cashier must initial on the stamp paid bill.

- 4.5 Bulk Payments - The Head Cashier is responsible in processing all bulk payments. Cash and Credit/Debit Card mode of payments must be process at the front line. Check Payments can be process in the back office using a different tender. However; the Head Cashier may designate a cashier to process the Bulk payments. Head Cashier must document the assignment by using the *Bulk Payment Authorization Log* (See Exhibit 6).
- 4.6 Checks, Cash, stamps, coupons, and other transactions must be secured at all times and shall never be left unattended.
- 4.7 Official receipts shall be processed for all collections other than power bill payments. (See Exhibit 7 *Official Receipt*).

Each Cashier's section is provided with a pre-numbered official receipt booklet. O.R.'s issued are distributed as follows:

WHITE:	Customer Services, Records Management (Original) file in customer's records.
PINK:	Accounting verifies against daily cash summary and batch for reference file.
BLUE:	Accounting checks and balances with daily cash collections (bid deposit-AP; other AR-Plant Accounting; and Collection Fees- General Ledger Section)
YELLOW:	Customer's Copy.

- 4.8 Cashiers shall perform the following guidelines while balancing: (Note: All balancing must be done at the back office and not on the front line counter).
 - 4.8.1 Each cashier must commence balancing at their designated time within one hour for GPA, GWA, and GSWA.
 - 4.8.2 Cashier shall calculate all coupons for GPA and GWA separately; total collections for each agency should match the grand total on the Pay Portal.
 - 4.8.3 Calculate a separate total for all credit card, debit card transactions, cash and checks. Each total should match on the pay portal as well as the settlement report on the credit card and debit card transactions.

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- 4.8.4 Official receipts shall be separated by their respective color code categories and forwarded accordingly.
 - 4.8.5 Write all the total on the balancing sheet (See Exhibit 8 - *Cash Management Cashier Balancing Sheet*).
 - 4.8.6 The official receipts and cash receipts grand total shall equal the total deposit to the bank.
 - 4.8.7 Each Cashier shall prepare a deposit slip to the bank attaching the calculated run-up tape with checks. Checks, cash, and cashier code are to be properly indicated on the deposit slip. Total deposit should match total cash and checks from the Pay Portal. Cashier must use the proper deposit slip for GPA, GWA, and GSWA transactions.
 - 4.8.8 Cashier will then verify the Standard Change Fund of five hundred dollars (\$500.00).
 - 4.8.9 There must always be double custody for all the monies prepared for deposit to the bank. The designated cashier shall complete the *Balancing Sheet* (Exhibit 8) to be reviewed and approved by the Head Cashier.
 - 4.8.10 All balancing shall be completed no later than the designated time within the same day by all Cashiers, including any additional mail payments and field collection.
 - 4.8.11 The designated Head Cashier shall compile and log all collections in the Armored Express Service Slip and place all deposits in the night bag. Note: Head Cashier or designee shall always ensure that the night bag is locked and secured.
- 4.9 The designated Head Cashier shall be responsible for the safeguarding of cash and area including:
- # 4.9.1 Securing the Cash Management area to include that safe and doors are locked at all times. Head Cashier must ensure that all Cash Management personnel's belongings will be at their designated lockers at all times.
 - 4.9.2 Prepare, combine, and ensure that the *Cashier's Daily Collections and Month-to-Date (MTD) Collection Summary* agree with the total deposit /credit made to the bank accounts.

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- 4.9.3 Designated Head Cashier for GBN Building and Julale's Satellite Office shall be responsible for keeping and maintaining pertinent file copies of the balancing sheets, deposit slips, and Armor Express Service receipts for reference and control purposes.
- 4.9.4 Oversee securing of cash on hand at the end of the day and shall supervise Cashiers in handling of cash transactions.
- 4.10 In the event of Cash Differences on the Cashier's total collection, inclusive of change fund, such amount will be adjusted by the shortage or overage. (Cash Differences Policy Shortage/Overage)
 - 4.10.2 The Cashier must prepare an official receipt to properly record the overage or shortage on general ledger 44000.903030.100.
 - 4.10.3 The Cashier overage or shortage must be verified and acknowledge by the designated Head Cashier.
- 4.11 In the event a Cashier must leave due to an emergency, the designated Head Cashier shall be responsible for said Cashier's unbalance business as set forth in this standard operating procedure.
- # 4.12 Cashiers are not allowed to open (morning shift) by themselves without the presence of another Cashier or Cash Management staff. Dual custody shall be observed when opening Cash Management area, doors, and safe. This applies to GBN Building, drive thrus, and Julale Satellite Office.
- # 4.13 Safe deposit box combinations will be changed as deemed necessary by the Cash Management Supervisor.

5.0 RETURNED ITEMS

Returned Items or Checks: Credit/Debit Chargebacks, ACH Returned had been previously accepted as payments and had been credited to the customer's electric accounts and returned to GPA by the bank for insufficient funds or any other conditions. (See SOP-071 for proper handling of Returned Items.)

6.0 MAIL PAYMENT (Payment of bills received through the mail/postal service)

- 6.1 If bill is mailed with payments, verify information on bill against the check.
- 6.2 If copy of bill is not enclosed, use information on the check to verify account of the customer on POS and prepare dummy coupon (See Exhibit 1).

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- 6.3 Indicate account number at the memo line of the check if not noted.
- 6.4 Provide a calculator tape showing a listing of each bill Coupon amount with its total and stamp with the respective cashier's mail- payment stamp.
- 6.5 Compare coupon totals against check listing totals for balancing.
- 6.7 Prepare a cashier's daily collection summary. Indicate for mail payment only.
- 6.8 Prepare bank deposit slip and deposit checks to the bank.
- 6.9 Stamp all checks with designated Deposit only to GPA Revenue Fund Acct#****.
- 6.10 Forward prepared deposit slip and balancing sheet to the Head Cashier for custody and to secure in night bag for Armor pick-up.

7.0 AGENT PROCESSING

Payments accepted by the authorized banks or financial institutions. Agent coupons are pre-listed with a deposit slip and attached to a credit advice.

- 7.1 Balance totals on Agent's credit advice against bill coupon listing.
- 7.2 Contact the appropriate agent and inform them of discrepancy or unbalance of coupons. (Do not process until the discrepancy is resolved by the agent).
- 7.3 Agent bill coupons shall be totaled, dated, and batched by agent identification.
- 7.4 Agent Credit advice is batched showing their code and collection totals.
- 7.5 Head Cashier will process the payments through CAPUP (Collection Agency Payment Upload Portal) and ensure total collection matched the credit advice from the collecting agent.
- 7.6 Head Cashier will print the CAPUP Payment report with complete tender status and attached to the credit advice.

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8.0 ON-LINE PAYMENTS, MOBILE APP, AND PAY BY PHONE/IVR.

Payments accepted through on line (internet), mobile app, and Pay by Phone/IVR (automated Pay by Phone). These payments are posted in real time in the customer's account.

- 8.1 Unposted payments. Verify daily exception report and the Head Cashier to manually post payment in the customer's account.
- 8.2 Double payment. Verify daily exception report and payee to verify the double payment. Check the customer's account on CC&B if all payments are posted. Call the customer and give an option to refund the credit card only if the customer does not have a balance on their account or payments will stay as a credit balance to be applied on the next billing.
- 8.3 Double Posting. These are payments that post twice in the customer's account but paid one payment only. Verify daily exception report and customer's account on CC&B. Head Cashier will do the correction on CC&B and notate customer's account. *Payment Adjustment Notification* will be mailed out to the customer. (see Exhibit 9)
- 8.4 All entries for Unposted, Double Payment, and Double Postings will be attached to the daily collection report for CM Supervisor's review.

9.0 DROP BOX PAYMENTS

These are check payments dropped by Utility (GPA/GWA/GSWA) customers at the designated Drop Box. Drop box payments in Julale are to be processed by the assigned Head Cashier.

- 9.1 Drop Payments must be picked up and processed three (3) times in a work day: 8AM; 12PM; and 3PM.
- 9.2 For dual custody, two Cashiers must be present when drop payments are collected.
- 9.3 Drop Box Payment Processing- Similar process as Mail Payments in Section 6.

10.0 CUSTOMER REFUND REQUEST

Head Cashiers are authorized to process a customer refund on all credit card/debit card payments with the following criteria:

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- 10.1 Customer has a credit balance on his account due to an over payment. Customer have the option to apply the credit to the next month's bill.
- 10.2 Customer's credit card was charged multiple times due to online error. Multiple online payments must be verified in the bank prior to processing the refund or a customer must provide proof of payment.
- 10.3 Customer paid the wrong account. Customer may request a payment transfer or a refund.
- 10.4 No customer refund is allowed on all subsidy or credit programs from the Federal or Local government.

11.0 Counterfeit money

Counterfeit money is imitation currency produced without the legal sanction of the state or government. Producing or using counterfeit money is a form of fraud or forgery. (See GPA Procedures for handling Suspected Counterfeit Currency).

11.0 Armored Car Service – Cash collections for deposits to the Bank is handled by Armored Car Services.

- 11.1 Maximum authorized carriage, as declared on the customer's receipt for any single deposit pick-up in one hundred fifty thousand dollars (\$150,000.00).
- 11.2 Cash and checks for deposit shall be placed intact in the depository bag after verification by the designated Head Cashier.
- 11.3 Armored Car service slip shall be completed, signed for acknowledgement by Armored Car services personnel.
- 11.4 Schedule pick-up time is set whereby all depository night bags shall be ready for pick-up.
- 11.5 Any discrepancies or loss of the depository bag shall immediately be reported to the designated Head Cashier, Controller, Bank and Armored Car Services. Any lost deposit shall be reported within 24 hours to the Assistant General Manager, Administration and the Authority's insurance carrier.

Attachments: EXHIBITS


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Exhibit 1

GPA & GWA Dummy Coupon

GWA RECORD	
 GUAM WATERWORKS AUTHORITY	ACCOUNT NUMBER:
	CUSTOMER NAME:
	AMOUNT PAID:
Cashier Copy	

GPA RECORD	
GUAM POWER AUTHORITY PO BOX 21868 BARRIGADA GUAM 96921-1868 	ACCOUNT NUMBER:
	CUSTOMER NAME:
	AMOUNT PAID:
Cashier copy	

Dummy Coupon - When a paying customer doesn't have a bill, use the dummy coupon and fill out the following information: Account Number, Customer Name and Amount Paid. Indicate the mode of payment: Cash- write the breakdowns of cash tender receive; Check -write the Check number; Credit Card – write the type of Credit Card.

Exhibit 2

IRS
Form **8300**
(Rev. August 2014)

Report of Cash Payments Over \$10,000 Received in a Trade or Business

Department of the Treasury
Internal Revenue Service

► See instructions for definition of cash.
► Use this form for transactions occurring after August 29, 2014. Do not use prior versions after this date.
For Privacy Act and Paperwork Reduction Act Notice, see the last page.

FinCEN **8300**
Form
(Rev. August 2014)
OMB No. 1506-0018
Department of the Treasury
Financial Crimes
Enforcement Network

1 Check appropriate box(es) if: a ☐ Amends prior report; b ☐ Suspicious transaction.

Part I Identity of Individual From Whom the Cash Was Received

2 If more than one individual is involved, check here and see instructions ☐

3 Last name 4 First name 5 M.I. 6 Taxpayer identification number

7 Address (number, street, and apt. or suite no.) 8 Date of birth (see instructions) M M D D Y Y Y Y

9 City 10 State 11 ZIP code 12 Country (if not U.S.) 13 Occupation, profession, or business

14 Identifying document (ID) a Describe ID ► b Issued by ►
c Number ►

Part II Person on Whose Behalf This Transaction Was Conducted

15 If this transaction was conducted on behalf of more than one person, check here and see instructions ☐

16 Individual's last name or organization's name 17 First name 18 M.I. 19 Taxpayer identification number

20 Doing business as (DBA) name (see instructions) Employer identification number

21 Address (number, street, and apt. or suite no.) 22 Occupation, profession, or business

23 City 24 State 25 ZIP code 26 Country (if not U.S.)

27 Alien identification (ID) a Describe ID ► b Issued by ►
c Number ►

Part III Description of Transaction and Method of Payment

28 Date cash received M M D D Y Y Y Y 29 Total cash received \$.00 30 If cash was received in more than one payment, check here ☐ 31 Total price if different from item 29 \$.00

32 Amount of cash received (in U.S. dollar equivalent) (must equal item 29) (see instructions):

a U.S. currency \$.00 (Amount in \$100 bills or higher \$.00)

b Foreign currency \$.00 (Country ►)

c Cashier's check(s) \$.00 Issuer's name(s) and serial number(s) of the monetary instrument(s) ►

d Money order(s) \$.00

e Bank draft(s) \$.00

f Traveler's check(s) \$.00

33 Type of transaction
a ☐ Personal property purchased f ☐ Debt obligations paid
b ☐ Real property purchased g ☐ Exchange of cash
c ☐ Personal services provided h ☐ Escrow or trust funds
d ☐ Business services provided i ☐ Bail received by court clerks
e ☐ Intangible property purchased j ☐ Other (specify in item 34) ►

34 Specific description of property or service shown in 33. Give serial or registration number, address, docket number, etc. ►

Part IV Business That Received Cash

35 Name of business that received cash 36 Employer identification number

37 Address (number, street, and apt. or suite no.) Social security number

38 City 39 State 40 ZIP code 41 Nature of your business

42 Under penalties of perjury, I declare that to the best of my knowledge the information I have furnished above is true, correct, and complete.

Signature Authorized official Title

43 Date of signature M M D D Y Y Y Y 44 Type or print name of contact person 45 Contact telephone number

Multiple Parties

(Complete applicable parts below if box 2 or 15 on page 1 is checked.)

Part I **Continued—Complete if box 2 on page 1 is checked**

3 Last name			4 First name			5 M.I.		6 Taxpayer identification number : : : : : : : : : : : : : : : :					
7 Address (number, street, and apt. or suite no.)						8 Date of birth . . . ▶ (see instructions)		M M D D Y Y Y Y : : : : : : : : : :					
9 City			10 State :	11 ZIP code		12 Country (if not U.S.)		13 Occupation, profession, or business					
14 Identifying document (ID)		a Describe ID ▶ c Number ▶					b Issued by ▶						

3 Last name			4 First name			5 M.I.		6 Taxpayer identification number : : : : : : : : : : : : : : : :					
7 Address (number, street, and apt. or suite no.)						8 Date of birth . . . ▶ (see instructions)		M M D D Y Y Y Y : : : : : : : : : :					
9 City			10 State :	11 ZIP code		12 Country (if not U.S.)		13 Occupation, profession, or business					
14 Identifying document (ID)		a Describe ID ▶ c Number ▶					b Issued by ▶						

Part II **Continued—Complete if box 15 on page 1 is checked**

16	Individual's last name or organization's name	17	First name	18	M.I.	19	Taxpayer identification number
20	Doing business as (DBA) name (see instructions)					21	Employer identification number
21	Address (number, street, and apt. or suite no.)				22	Occupation, profession, or business	
23	City	24	State 	25	ZIP code	26	Country (if not U.S.)
27	Alien identification (ID)	a Describe ID ► c Number ►				b Issued by ►	
16	Individual's last name or organization's name	17	First name	18	M.I.	19	Taxpayer identification number
20	Doing business as (DBA) name (see instructions)					21	Employer identification number
21	Address (number, street, and apt. or suite no.)				22	Occupation, profession, or business	
23	City	24	State 	25	ZIP code	26	Country (if not U.S.)
27	Alien identification (ID)	a Describe ID ► c Number ►				b Issued by ►	

Comments - Please use the lines provided below to comment on or clarify any information you entered on any line in Parts I, II, III, and IV

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8300 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8300.

Important Reminders

- Section 6050I (26 United States Code (U.S.C.) 6050I) and 31 U.S.C. 5331 require that certain information be reported to the IRS and the Financial Crimes Enforcement Network (FinCEN). This information must be reported on IRS/FinCEN Form 8300.
- Item 33, box i, is to be checked only by clerks of the court; box d is to be checked by bail bondsmen. See *Item 33* under *Part III*, later.
- The meaning of the word "currency" for purposes of 31 U.S.C. 5331 is the same as for the word "cash" (See *Cash* under *Definitions*, later).

General Instructions

Who must file. Each person engaged in a trade or business who, in the course of that trade or business, receives more than \$10,000 in cash in one transaction or in two or more related transactions, must file Form 8300. Any transactions conducted between a payer (or its agent) and the recipient in a 24-hour period are related transactions. Transactions are considered related even if they occur over a period of more than 24 hours if the recipient knows, or has reason to know, that each transaction is one of a series of connected transactions.

Keep a copy of each Form 8300 for 5 years from the date you file it.

Clerks of federal or state courts must file Form 8300 if more than \$10,000 in cash is received as bail for an individual(s) charged with certain criminal offenses. For these purposes, a clerk includes the clerk's office or any other office, department, division, branch, or unit of the court that is authorized to receive bail. If a person receives bail on behalf of a clerk, the clerk is treated as receiving the bail. See *Item 33* under *Part III*, later.

If multiple payments are made in cash to satisfy bail and the initial payment does not exceed \$10,000, the initial payment and subsequent payments must be aggregated and the information return must be filed by the 15th day after receipt of the payment that causes the aggregate amount to exceed \$10,000 in cash. In such cases, the reporting requirement can be satisfied by sending a single written statement with the

aggregate Form 8300 amounts listed relating to that payer. Payments made to satisfy separate bail requirements are not required to be aggregated. See Treasury Regulations section 1.6050I-2.

Casinos must file Form 8300 for nongaming activities (restaurants, shops, etc.).

Voluntary use of Form 8300. Form 8300 may be filed voluntarily for any suspicious transaction (see *Definitions*, later) for use by FinCEN and the IRS, even if the total amount does not exceed \$10,000.

Exceptions. Cash is not required to be reported if it is received:

- By a financial institution required to file FinCEN Report 112, BSA Currency Transaction Report (BCTR);
- By a casino required to file (or exempt from filing) FinCEN Report 112, if the cash is received as part of its gaming business;
- By an agent who receives the cash from a principal, if the agent uses all of the cash within 15 days in a second transaction that is reportable on Form 8300 or on FinCEN Report 112, and discloses all the information necessary to complete Part II of Form 8300 or FinCEN Report 112 to the recipient of the cash in the second transaction;
- In a transaction occurring entirely outside the United States. See Publication 1544, Reporting Cash Payments of Over \$10,000 (Received in a Trade or Business), regarding transactions occurring in Puerto Rico and territories and possessions of the United States; or
- In a transaction that is not in the course of a person's trade or business.

When to file. File Form 8300 by the 15th day after the date the cash was received. If that date falls on a Saturday, Sunday, or legal holiday, file the form on the next business day.

Where to file. File the form with the Internal Revenue Service, Detroit Computing Center, P.O. Box 32621, Detroit, MI 48232.



You may be able to electronically file Form 8300 using FinCEN's Bank Secrecy Act (BSA) Electronic Filing (E-Filing) System as an alternative method to filing a paper Form 8300. To get more information, visit the BSA E-Filing System, at <http://bsaefiling.fincen.treas.gov/main.html>.

Statement to be provided. You must give a written or electronic statement to each person named on a required Form 8300 on or before January 31 of the year following the calendar year in which the

cash is received. The statement must show the name, telephone number, and address of the information contact for the business, the aggregate amount of reportable cash received, and that the information was furnished to the IRS. Keep a copy of the statement for your records.

Multiple payments. If you receive more than one cash payment for a single transaction or for related transactions, you must report the multiple payments any time you receive a total amount that exceeds \$10,000 within any 12-month period. Submit the report within 15 days of the date you receive the payment that causes the total amount to exceed \$10,000. If more than one report is required within 15 days, you may file a combined report. File the combined report no later than the date the earliest report, if filed separately, would have to be filed.

Taxpayer identification number (TIN).

You must furnish the correct TIN of the person or persons from whom you receive the cash and, if applicable, the person or persons on whose behalf the transaction is being conducted. You may be subject to penalties for an incorrect or missing TIN.

The TIN for an individual (including a sole proprietorship) is the individual's social security number (SSN). For certain resident aliens who are not eligible to get an SSN and nonresident aliens who are required to file tax returns, it is an IRS Individual Taxpayer Identification Number (ITIN). For other persons, including corporations, partnerships, and estates, it is the employer identification number (EIN).

If you have requested but are not able to get a TIN for one or more of the parties to a transaction within 15 days following the transaction, file the report and use the comments section on page 2 of the form to explain why the TIN is not included.

Exception. You are not required to provide the TIN of a person who is a nonresident alien individual or a foreign organization if that person or foreign organization:

- Does not have income effectively connected with the conduct of a U.S. trade or business;
- Does not have an office or place of business, or a fiscal or paying agent in the U.S.;
- Does not furnish a withholding certificate described in §1.1441-1(e)(2) or (3) or §1.1441-5(c)(2)(iv) or (3)(iii) to the extent required under §1.1441-1(e)(4)(vii); or
- Does not have to furnish a TIN on any return, statement, or other document as required by the income tax regulations under section 897 or 1445.

Penalties. You may be subject to penalties if you fail to file a correct and complete Form 8300 on time and you cannot show that the failure was due to reasonable cause. You may also be subject to penalties if you fail to furnish timely a correct and complete statement to each person named in a required report. A minimum penalty of \$25,000 may be imposed if the failure is due to an intentional or willful disregard of the cash reporting requirements.

Penalties may also be imposed for causing, or attempting to cause, a trade or business to fail to file a required report; for causing, or attempting to cause, a trade or business to file a required report containing a material omission or misstatement of fact; or for structuring, or attempting to structure, transactions to avoid the reporting requirements. These violations may also be subject to criminal prosecution which, upon conviction, may result in imprisonment of up to 5 years or fines of up to \$250,000 for individuals and \$500,000 for corporations or both.

Definitions

Cash. The term "cash" means the following.

- U.S. and foreign coin and currency received in any transaction; or
- A cashier's check, money order, bank draft, or traveler's check having a face amount of \$10,000 or less that is received in a designated reporting transaction (defined below), or that is received in any transaction in which the recipient knows that the instrument is being used in an attempt to avoid the reporting of the transaction under either section 6050I or 31 U.S.C. 5331.

Note. Cash does not include a check drawn on the payer's own account, such as a personal check, regardless of the amount.

Designated reporting transaction. A retail sale (or the receipt of funds by a broker or other intermediary in connection with a retail sale) of a consumer durable, a collectible, or a travel or entertainment activity.

Retail sale. Any sale (whether or not the sale is for resale or for any other purpose) made in the course of a trade or business if that trade or business principally consists of making sales to ultimate consumers.

Consumer durable. An item of tangible personal property of a type that, under ordinary usage, can reasonably be expected to remain useful for at least 1 year, and that has a sales price of more than \$10,000.

Collectible. Any work of art, rug, antique, metal, gem, stamp, coin, etc.

Travel or entertainment activity. An item of travel or entertainment that pertains to a single trip or event if the combined sales price of the item and all other items relating to the same trip or event that are sold in the same transaction (or related transactions) exceeds \$10,000.

Exceptions. A cashier's check, money order, bank draft, or traveler's check is not considered received in a designated reporting transaction if it constitutes the proceeds of a bank loan or if it is received as a payment on certain promissory notes, installment sales contracts, or down payment plans. See Publication 1544 for more information.

Person. An individual, corporation, partnership, trust, estate, association, or company.

Recipient. The person receiving the cash. Each branch or other unit of a person's trade or business is considered a separate recipient unless the branch receiving the cash (or a central office linking the branches), knows or has reason to know the identity of payers making cash payments to other branches.

Transaction. Includes the purchase of property or services, the payment of debt, the exchange of cash for a negotiable instrument, and the receipt of cash to be held in escrow or trust. A single transaction may not be broken into multiple transactions to avoid reporting.

Suspicious transaction. A suspicious transaction is a transaction in which it appears that a person is attempting to cause Form 8300 not to be filed, or to file a false or incomplete form.

Specific Instructions

You must complete all parts. However, you may skip Part II if the individual named in Part I is conducting the transaction on his or her behalf only. For voluntary reporting of suspicious transactions, see *Item 1*, next.

Item 1. If you are amending a report, check box 1a. Complete the form in its entirety (Parts I-IV) and include the amended information. Do not attach a copy of the original report.

To voluntarily report a suspicious transaction (see *Suspicious transaction* above), check box 1b. You may also telephone your local IRS Criminal Investigation Division or call the FinCEN Financial Institution Hotline at 1-866-556-3974.

Part I

Item 2. If two or more individuals conducted the transaction you are reporting, check the box and complete Part I on page 1 for any one of the individuals. Provide the same

information for the other individual(s) by completing Part I on page 2 of the form. If more than three individuals are involved, provide the same information in the comments section on page 2 of the form.

Item 6. Enter the taxpayer identification number (TIN) of the individual named. See *Taxpayer identification number (TIN)*, earlier, for more information.

Item 8. Enter eight numerals for the date of birth of the individual named. For example, if the individual's birth date is July 6, 1960, enter "07" "06" "1960."

Item 13. Fully describe the nature of the occupation, profession, or business (for example, "plumber," "attorney," or "automobile dealer"). Do not use general or nondescriptive terms such as "businessman" or "self-employed."

Item 14. You must verify the name and address of the named individual(s). Verification must be made by examination of a document normally accepted as a means of identification when cashing checks (for example, a driver's license, passport, alien registration card, or other official document). In item 14a, enter the type of document examined. In item 14b, identify the issuer of the document. In item 14c, enter the document's number. For example, if the individual has a Utah driver's license, enter "driver's license" in item 14a, "Utah" in item 14b, and the number appearing on the license in item 14c.

Note. You must complete all three items (a, b, and c) in this line to make sure that Form 8300 will be processed correctly.

Part II

Item 15. If the transaction is being conducted on behalf of more than one person (including husband and wife or parent and child), check the box and complete Part II for any one of the persons. Provide the same information for the other person(s) by completing Part II on page 2. If more than three persons are involved, provide the same information in the comments section on page 2 of the form.

Items 16 through 19. If the person on whose behalf the transaction is being conducted is an individual, complete items 16, 17, and 18. Enter his or her TIN in item 19. If the individual is a sole proprietor and has an employer identification number (EIN), you must enter both the SSN and EIN in item 19. If the person is an organization, put its name as shown on required tax filings in item 16 and its EIN in item 19.

Item 20. If a sole proprietor or organization named in items 16 through 18 is doing business under a name other than that entered in item 16 (for example, a "trade" or "doing business as (DBA)" name), enter it here.

Item 27. If the person is not required to furnish a TIN, complete this item. See *Taxpayer identification number (TIN)*, earlier. Enter a description of the type of official document issued to that person in item 27a (for example, a "passport"), the country that issued the document in item 27b, and the document's number in item 27c.

Note. You must complete all three items (a, b, and c) in this line to make sure that Form 8300 will be processed correctly.

Part III

Item 28. Enter the date you received the cash. If you received the cash in more than one payment, enter the date you received the payment that caused the combined amount to exceed \$10,000. See *Multiple payments*, earlier, for more information.

Item 30. Check this box if the amount shown in item 29 was received in more than one payment (for example, as installment payments or payments on related transactions).

Item 31. Enter the total price of the property, services, amount of cash exchanged, etc. (for example, the total cost of a vehicle purchased, cost of catering service, exchange of currency) if different from the amount shown in item 29.

Item 32. Enter the dollar amount of each form of cash received. Show foreign currency amounts in U.S. dollar equivalent at a fair market rate of exchange available to the public. The sum of the amounts must equal item 29. For cashier's check, money order, bank draft, or traveler's check, provide the name of the issuer and the serial number of each instrument. Names of all issuers and all serial numbers involved must be provided. If necessary, provide this information in the comments section on page 2 of the form.

Item 33. Check the appropriate box(es) that describe the transaction. If the transaction is not specified in boxes a-i, check box j and briefly describe the transaction (for example, "car lease," "boat lease," "house lease," or "aircraft rental"). If the transaction relates to the receipt of bail by a court clerk, check box i, "Bail received by court clerks." This box is only for use by court clerks. If the transaction relates to cash received by a bail bondsman, check box d, "Business services provided."

Part IV

Item 36. If you are a sole proprietorship, you must enter your SSN. If your business also has an EIN, you must provide the EIN as well. All other business entities must enter an EIN.

Item 41. Fully describe the nature of your business, for example, "attorney" or "jewelry dealer." Do not use general or nondescriptive terms such as "business" or "store."

Item 42. This form must be signed by an individual who has been authorized to do so for the business that received the cash.

Comments

Use this section to comment on or clarify anything you may have entered on any line in Parts I, II, III, and IV. For example, if you checked box b (Suspicious transaction) in line 1 above Part I, you may want to explain why you think that the cash transaction you are reporting on Form 8300 may be suspicious.

Privacy Act and Paperwork Reduction Act Notice.

Except as otherwise noted, the information solicited on this form is required by the IRS and FinCEN in order to carry out the laws and regulations of the United States. Trades or businesses and clerks of federal and state criminal courts are required to provide the information to the IRS and FinCEN under section 6050I and 31 U.S.C. 5331, respectively. Section 6109 and 31 U.S.C. 5331 require that you provide your identification number. The principal purpose for collecting the information on this form is to maintain reports or records which have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings, or in the conduct of intelligence or counter-intelligence activities, by directing the federal government's attention to unusual or questionable transactions.

You are not required to provide information as to whether the reported transaction is deemed suspicious. Failure to provide all other requested information, or providing fraudulent information, may result in criminal prosecution and other penalties under 26 U.S.C. and 31 U.S.C.

Generally, tax returns and return information are confidential, as stated in section 6103. However, section 6103

allows or requires the IRS to disclose or give the information requested on this form to others as described in the Internal Revenue Code. For example, we may disclose your tax information to the Department of Justice, to enforce the tax laws, both civil and criminal, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions, to carry out their tax laws. We may disclose this information to other persons as necessary to obtain information which we cannot get in any other way. We may disclose this information to federal, state, and local child support agencies; and to other federal agencies for the purposes of determining entitlement for benefits or the eligibility for and the repayment of loans. We may also provide the records to appropriate state, local, and foreign criminal law enforcement and regulatory personnel in the performance of their official duties. We may also disclose this information to other countries under a tax treaty, or to federal and state agencies to enforce federal nontax criminal laws and to combat terrorism. In addition, FinCEN may provide the information to those officials if they are conducting intelligence or counter-intelligence activities to protect against international terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any law under 26 U.S.C. or 31 U.S.C.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is 21 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Give us feedback*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8300 to this address. Instead, see *Where to file*, earlier.

Exhibit 3

Credit Card Guidelines

CREDIT CARD PAYMENTS

1. Each cashier is issued with 2 credit card machines, one for GPA and GWA. Ensure that card is swiped to the correct machine.
2. On the Confirmation page, reviews if all information is correct then click Make Payment.
3. Commercial accounts can be paid with Mastercard credit or debit card for GPA .
4. **Residential class type class customers** with **commercial rate class** are allowed to use credit card for payments.
5. For GWA, payment on commercial account is allowed up to \$500.00.
6. Ensure it is the cardholder using the card with valid ID, otherwise an original power of attorney will be needed indicating the name of the credit card holder and the person authorized to use the card. Make copies of the power of attorney and the ID's and attach to the cash balancing report

Credit Card Guidelines

The following is intended for quick reference for mostly common used transactions (prompts may vary)

SALE OPTION 1

1. Press Sale
 2. Enter the amount
 3. Insert chip card, swipe magnetic card or key account
 4. If prompted, Select Credit or Debit
 5. If prompted, instruct the customer to enter their PIN on the PIN Pad
- The terminal goes on line and completes the transaction
 - If approved, Receipts print
 - Chip card: remove when prompted

SALE OPTION 2

1. Insert Chip or swipe magnetic strip
2. Enter the amount

3. If prompted, Select Credit or Debit
4. If prompted, instruct the customer to enter their PIN on the PIN Pad
 - The terminal goes on line and completes the transaction
 - If approved, Receipts print
 - Chip card: remove when prompted

CREDIT REFUND

1. PRESS Other
2. Select Refund
3. Enter the amount
4. Input the card account
5. If prompted, select Credit
 - Terminal completes the refund
 - Refund receipts prints

VOID TRANSACTION

1. Press Other
2. Select Void
3. Enter SEQ# from the receipt
4. Confirm the transactions by selecting OK
 - The terminal performs the reversal
 - The terminal prints a void receipt

REPRINT RECEIPT

1. Press Other
2. Select reprint
3. Enter a transaction SQ# or press enter to reprint the last transactions
 - The Terminal re prints the receipts

PRINT REPORTS

1. Press Other
2. Select Report
3. Select Print Report
4. Select the desired report type to print
 - Report Prints
5. Press the red (X) key or the back button to return to start screen

BATCH SETTLE

1. Press Other
2. Select Close Batch
3. Review the screen, then select OK to confirm totals

The device connects to the host and completes the batch settlement process

*** For additional information and resources, please visit <https://businesstrack.com/terminalguides>



GUAM POWER AUTHORITY
ATURIDAT ILEKTRESEDAT GUAHAN
P O BOX 2977, AGANA, GUAM 96932-2977
Telephone: 671-648-3066 Fax: 671-648-3168

CASH MANAGEMENT
EFT / Adjustment Request

Date: Control No.: 2023-CMA-00

Transfer From: GPA Transfer To: GWA

Customer Name:	-	Customer Name:	-
Customer Account Number:	-	Customer Account Number:	-
Amount:	\$ -	Amount:	\$ -
Transaction:		Transaction:	-

Description or Justification:

Prepared by:

LILY SANTOS

Reviewed & Verified by:

Tiffany Quintanilla

Concurred by:

Winnie Sharma

Processed by / Date:

CANCELLATION/VOID LOG
GPA CASH MANAGEMENT- FADIAN

[illegible]

Exhibit 6

BULK PAYMENT AUTHORIZATION LOG
GPA CASH MANAGEMENT- FADIAN

[illegible]

BULK PAYMENT AUTHORIZATION LOG
GPA CASH MANAGEMENT- Julale

[illegible]



GUAM POWER AUTHORITY

ATURIDÁT ILEKTRESEDÁT GUAHAN
P.O. BOX 2977 • AGANA GUAM U.S.A. 96932-2977

2022754

OFFICIAL RECEIPT

DATE: _____

Name: _____

CUSTOMER ACCT#: _____

Address: _____

Phone No. _____

Fax No. _____

S.O. # _____

INV# _____

J.O. # _____

ACCOUNT ID#	DESCRIPTION	AMOUNT
1431217580	CHANGE FUND	
See customer Acct#	OVERAGE/ SHORTAGE	
See customer Acct#	COLLECTION/COMMISSION FEE	
4640178782	ACCOUNTS RECEIVABLE - OTHERS	
3517719114	GPA Payroll Receipt	
4935418355	MISCELLANEOUS REVENUE	
4935418355	BADGE / ID	
4935418355	(FOIA) FREEDOM OF INFORMATION ACT	
4935418355	BID PACKAGE FEE (Ref. Bid No. _____) - Non Refundable	
See customer Acct#	SALVAGE/SURPLUS BID DEPOSIT (Refundable/Non - Refundable)	
	Ref. Bid No. _____	
See customer Acct#	BID GUARANTEE DEPOSIT (Refundable/Non Refundable)	
See customer Acct#	OTHERS (SPECIFY):	
See customer Acct#		
See customer Acct#		
See customer Acct#	WO#	

TOTAL

Type of Payment:

☐ Cash

☐ Cashier's Check No. _____

☐ Wire Transfer

☐ Certified Check No. _____

Remarks:

Prepared by: _____

Distribution: Original White-Records; Pink-Cashier; Blue-Plant Accounting; Gold-Customer

GPA FINANCE DIVISION
CASH MANAGEMENT BALANCING SHEET

GENERAL LEDGER ACCOUNT		AMOUNT	GPA COLLECTION BOG-601-024961					GWA COLLECTION BOG 0101-290170					GSWA COLLECTION BOG- 2501001857					OPERATING CHANGE FUND							
Accounts Receivable Trade Private	142.10			x	1	\$	-			x	1	\$	-			x	1	\$	-		CURRENCY ON HAND				
Accounts Receivable Trade Govt	142.20			x	5	\$	-			x	5	\$	-			x	5	\$	-		Bundle			Loose	Total
Customer Service Agreement Navy	142.60			x	10	\$	-			x	10	\$	-			x	10	\$	-		1	100	1	15	\$ 115.00
Change Fund OR#	135.01			x	20	\$	-			x	20	\$	-			x	20	\$	-			500	5	20	\$ 100.00
Other Accounts Receivable	143.10			x	50	\$	-			x	50	\$	-			x	50	\$	-			1000	10	15	\$ 150.00
Bad Debts Inactive Accounts	144.10			x	100	\$	-			x	100	\$	-			x	100	\$	-			2000	20	2	\$ 40.00
Bid Deposits	235.30		SUB TOTAL			\$	-		SUB TOTAL			\$	-		SUB TOTAL			\$	-			5000	50		\$ -
Misc-Revenue	456.10		COINS						COINS						COINS							10000	100		\$ -
Construction WIP WO#	107.10		CHECKS						CHECKS						CHECKS			\$	-		Sub Total			\$ 405.00	
Collection/Commission Fee	903.10		BANK DEPOSIT			\$	-		BANK DEPOSIT			\$	-		BANK DEPOSIT			\$	-		COINS ON HAND				
Overage	903.30		DEBIT CARD						DEBIT CARD												Rolls			LOOSE	Total
Shortage	903.30		CREDIT CARD						CREDIT CARD												3	0.5	0.01	25	\$ 1.75
Other			TOTAL CC/DC			\$	-		TOTAL CC/DC			\$	-					\$	-		1	2	0.05	11	\$ 2.55
Other			GRAND TOTAL			\$	-		GRAND TOTAL			\$	-		GRAND TOTAL			\$	-		2	5	0.10	7	\$ 10.70
Other			PER CC&B						PER CC&B						PER CC&B						3	10	0.25	0	\$ 30.00
			CANCELLATION						CANCELLATION			\$	-		CANCELLATION			\$	-						
			ADJUSTED TOTAL			\$	-		ADJUSTED TOTAL			\$	-		ADJUSTED TOTAL			\$	-		Sub Total			\$ 45.00	
Other			OVERAGE/SHORTAGE			\$	-		OVERAGE/SHORTAGE			\$	-		OVERAGE/SHORTAGE			\$	-		MARKED MONEY			\$ 50.00	
GPA TOTAL BOG 0601-024961		\$ -	REMARKS: ** (1) GPA MCARD CANCELLATION UNDERCHRG CUST \$0.03 **																GRAND TOTAL			\$ 500.00			
GWA TOTAL BOG 0101-290170		\$ -	** MISTAKENLY SETTLE CC@ 1:16PM**																IMPREST FUND			(\$500.00)			
GSWA TOTAL BOG 2501001857		\$ -																							
GRAND TOTAL COLLECTION		\$ -																	Overage/ shortage			\$0.00			
ACTIVITY TYPE TOTAL		CASHIER'S PAID STAMP							GPA/GWA/GSWA T.CA		\$ -														
TOTAL COUPONS:		91	GBN REG A							GPA BANK DEP		\$ -													
										GWA BANK DEP		\$ -													
GPA COUPON:		39			BOG DEPOSIT BAG #					GSWA BANK DEP		\$ -													
OFFICIAL RECEIPT:		0			GPA Deposit Control :					GWA Deposit Control :					GSWA Deposit Control :					Official Receipt No.					
DEBIT CARD:		6			GPA Tender Control :					GWA Tender Control :					GSWA Deposit Control :					X					
CREDIT CARD:		6																		LILY SANTOS C1 01.03.2023					
GWA COUPON:		45			x					x										X					
DEBIT CARD:		5																		TASHA PANGELINAN C16 01.03.2023					
CREDIT CARD:		3																		Remarks:					
GSWA COUPON:		7																							
BALANCE START TIME:		4:55			x					x															
BALANCE END TIME:		5:27			Verified by:																				



GUAM POWER AUTHORITY

ATURIDÁT ILEKTRESEDÁT GUAHAN
P.O.BOX 2977 • AGANA, GUAM U.S.A. 96932-2977

February 27, 2018

JONA MUNER
P.O. BOX 23360
BARRIGADA, GU 96921

RE: ACCOUNT _____

Dear Sir/Madam:

We adjusted your GPA account in the amount of \$____ on (date) due to the following reason:

- ☐ Dispute from the Bank (Credit Card)
- ☐ Misapplied Payments
- ☐ Shortage on Cash Received _____
- ☐ Overage on Cash Received _____
- ☐ Error in Automated Payment Posting
- ☐ OTHER:

Should you have any questions, please feel free to call 647-5787/8/9. Thank you.

Regards,

Cashier II