CHAPTER 4
PROGRAM BUDGETING AND FINANCIAL MANAGEMENT

2026 NOTE: Pursuant to 5 GCA § 1510, I Maga'hågan/Maga'låhen Guåhan means the "Governor of Guam" and I Maga'håga/Maga'låhi means the "Governor." Pursuant to 2 GCA § 1101, I Liheslaturan Guåhan means the "Guam Legislature" and I Liheslatura means the "Legislature."

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§ 4101. Short Title.

This Chapter may be cited as "The Executive Budget Act."

SOURCE: GC § 5150, added by P.L. 12-115:1 (Mar. 28, 1974).

§ 4102. Statement of Policy.

It is the purpose of this Chapter to establish a comprehensive system for Guam program and financial management which furthers the capacity of I Maga'håga/Maga'låhi and I Liheslatura to plan and finance the services which they determine Guam will provide its citizens. The system shall include procedures for:

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(a) The orderly establishment, continuing review and periodic revision of the programs and financial goals and policies of Guam.

(b) The development, coordination and review of long-range program and financial plans that will implement established Guam goals and policies.

(c) The preparation, coordination and analysis, and enactment of a budget organized to focus on Guam services and their costs, that authorizes the implementation of policies and plans in the succeeding budget period.

(d) The evaluation of alternatives to existing policies, plans and procedures that offer potential for more efficient or effective Guam services.

(e) The regular appraisal and reporting of program performance.

SOURCE: GC § 5151, added by P.L. 12-115:1 (Mar. 28, 1974).

2026 NOTE: Reference to the "Governor" replaced with I Maga'håga/Maga'låhi pursuant to 5 GCA § 1510. Reference to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101. References to the "Territory" and "territorial" replaced with "Guam" pursuant to 1 GCA § 420.

§ 4102.1. Fiscal Year.

The fiscal year of the Government of Guam shall be October 1st through September 30th.

SOURCE: GC § 5151.1, added by P.L. 14-132:V:13 (June 30, 1978) to implement the amendment of Section 11 of the Organic Act relative to conforming the Government of Guam's fiscal year with that of the federal government. Implemented with fiscal year beginning October 1, 1978 pursuant to P.L. 14-132:V:14.

§ 4103. Responsibilities of I Maga'hågan/Maga'låhen Guåhan.

I Maga'hågan/Maga'låhen Guåhan shall direct the preparation and administration of the Annual Operating Budget for the government of Guam. She/He shall evaluate the long range program plans, request budget and alternatives to agency policies and programs; and formulate, and recommend for consideration, a financial plan which shall cover estimated receipts, not to include proposed new or increased fees, taxes or other revenue enhancements, and expenditures of the government of Guam for the General Fund and all special funds whether or not their resources are annually appropriated by I Liheslatura, including all grants, loans and moneys received from the Federal government or other agencies both governmental and nongovernmental. No such recommendation shall exceed the estimated revenues adopted pursuant to Title 2 GCA § 13106(b). Revenue derived from any tax or fee increase or other revenue enhancement created or initially imposed by an Annual or Supplemental Operating Budget Bill shall not be considered in creating the revenue estimates for that Annual or Supplemental Operating Budget.

SOURCE: GC § 5152, added by P.L. 12-115:1 (Mar. 28, 1974). Amended by P.L. 13-149:VII:1 (June 26, 1976); P.L. 14-005:5 (Feb. 2, 1977); P.L. 29-019:VI:68 (Sept. 29, 2007).

§ 4103.1. Special Fund Transfer.

Unless otherwise specified in the Annual or Supplemental Budget Act, I Maga'hågan/Maga'låhen Guåhan is authorized to transfer to the General Fund any cash available from any appropriated Special Fund to fund the appropriations authorized by the Annual or Supplemental Budget Act. All cash amounts from Special Funds transferred to cover the appropriations authorized by the Annual or Supplemental Budget Act, or any other act or law authorizing appropriations, shall be promptly reimbursed to the Special Fund from which it was withdrawn within sixty (60) days after receipt of transferred cash amounts by the General Fund. I Maga'hågan/Maga'låhen Guåhan shall submit a report to the Speaker of I Liheslaturan Guåhan on the fifth (5th) day of every month on all transfers and reimbursements made pursuant to this Section. Said report shall enumerate the amount of each transfer, identify the funds to and from which the transfer was made, the object class reduced by the transfer out and the object class receiving the transfer, and state the

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purpose of each transfer. Notwithstanding any other provision of law, no funds shall be transferred out of the Chamorro Land Trust Operations Fund and the Guam Department of Education Operations Fund from each fiscal year Special Fund appropriations made to the Guam Department of Education and the Chamorro Land Trust Commission. Failure to submit any reports by the required deadline in this Section shall result in a Two Hundred Fifty Dollars ($250.00) fine per missed deadline for the Director of the Bureau of Budget and Management Research, which shall be deposited into the GDOE Interscholastic Sports Program.

SOURCE: Added as uncodified law by P.L. 32-068:XIII:8 (Sept. 11, 2013) and codified as § 4103.2 by the Compiler, stricken pursuant to P.L. 32-181:XIII:19 (Sept. 5, 2014), and added § 4103.1 by P.L. 33-066:XII:20 (Sept. 5, 2015).

§ 4104. Responsibilities of I Liheslatura.

I Liheslatura shall:

(a) Consider the program and financial plan recommended by I Maga'håga/Maga'låhi, including proposed goals and policies, recommended budget, revenue proposals and proposed long-range program plans.

(b) Adopt programs and alternatives to the plan recommended by I Maga'håga/Maga'låhi as it deems appropriate.

(c) Adopt legislation to authorize the implementation of a comprehensive program and financial plan.

(d) Provide for a post audit of financial transactions, program accomplishments and execution of legislative policy direction.

SOURCE: GC § 5153, added by P.L. 12-115:1 (Mar. 28, 1974).

2026 NOTE: References to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101. References to the "Governor" replaced with I Maga'håga/Maga'låhi pursuant to 5 GCA § 1510.

§ 4105. Responsibilities of the Bureau of Budget and Management Research.

The Bureau of Budget and Management Research shall:

(a) Assist I Maga'håga/Maga'låhi in the preparation and explanation of the proposed comprehensive program and financial plan, including the coordination and analysis of Guam agency program goals and objective, program plans and program budget requests.

(b) Develop procedures to produce the information needed for effective policy decision-making.

(c) Assist Guam agencies in their statement of goals and objectives, preparation of program plans, program budget requests and reporting of program performance.

(d) Administer its responsibilities under the program execution provisions of this Chapter so that the policy decisions and budget determinations of I Maga'håga/Maga'låhi and I Liheslatura are implemented to the fullest extent possible within the concepts of proper management.

(e) Provide I Liheslatura with any budget information it may request.

(f) Revenue Tracking Report. The Director of the Bureau of Budget and Management Research, in collaboration with the Director of Revenue and Taxation and the Director of the Department of Administration, shall determine, after the end of each month of the fiscal year, the revenue tracking for the balance of the fiscal year, based upon the actual collections of the preceding month, and prepare a statement comparing "actual" and "projected" revenues. The Revenue Tracking Report for each month shall identify any and all non-recurring revenues by General Fund revenue category, by month collected, and by amount. Said report and statement shall be certified as to its accuracy by each of the aforementioned Directors, and submitted to the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel

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file and written report, no later than thirty (30) days after the end of each month of the fiscal year; and shall be posted monthly on the Bureau of Budget and Management Research's website. Failure to submit any reports by the required deadline in this Section shall result in a Two Hundred Fifty Dollars ($250.00) fine per missed deadline for the Directors of the Bureau of Budget and Management Research, the Department of Revenue and Taxation and the Department of Administration, which shall be deposited into the GDOE Interscholastic Sports Program.

SOURCE: GC § 5154, added by P.L. 12-115:1 (Mar. 28, 1974). Subsection (f) added as uncodified law by P.L. 32-068:XII:5 (Sept. 11, 2013) and codified to this section by the Compiler, stricken pursuant to P.L. 32-181:XIII:19 (Sept. 5, 2014), and added by P.L. 33-066:XII:22 (Sept. 5, 2015).

2026 NOTE: References to the "Governor" replaced with I Maga'håga/Maga'låhi pursuant to 5 GCA § 1510. References to "territorial" replaced with "Guam" pursuant to 1 GCA § 420. References to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101.

§ 4106. Agency Program and Financial Plans.

(a) Each department or agency of the Government (other than I Liheslatura and the courts), on the date and in the form and content prescribed by the Bureau of Budget and Management Research shall prepare and forward to the Bureau of Budget and Management Research the following program and financial information:

(1) The goals and objectives of the agency programs, together with proposed supplements, deletions and revisions.

(2) Its proposed plans to implement the goals and objectives including estimates of future service needs, planned methods of administration, proposed modification of existing program services and establishment of new program services, and the estimated resources needed to carry out the proposed plan.

(3) The budget requested to carry out its proposed plans in the succeeding fiscal year. The budget request information shall include the expenditures during the last fiscal year, those estimated for the current fiscal year, those proposal for the succeeding fiscal year, and explanation of the services to be provided, the need for the services, the costs of the services and any other information requested by the Bureau of Budget and Management Research.

(4) A report of the receipts during the last fiscal year, an estimate of the receipts during the current fiscal year, and an estimate for the succeeding fiscal year.

(5) A statement of legislation required to implement the proposed programs and financial plans.

(6) An evaluation of the advantages and disadvantages of specific alternatives to existing or proposed programs, policies or administrative methods.

(b) The Guam agency proposals prepared under Subsection (a) shall describe the relationships of their program services to those of other Guam agencies, of other governments and of nongovernmental bodies.

(c) The Bureau of Budget and Management Research shall assist agencies in the preparation of their proposals under Subsection (a). This assistance may include technical assistance; organization of materials; centrally collected accounting, budgeting and personnel information; standards and guidelines formulations; population and other required data; and any other assistance that will help Guam agencies produce the information necessary for efficient agency management and effective decision-making by I Maga'håga/Maga'låhi and I Liheslatura.

(d) If any Guam agency fails to transmit the program and financial information provided under Subsection (a) on the specified date, the Bureau of Budget and Management Research may prepare such information.

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(e) The Bureau of Budget and Management Research shall compile and submit to I Maga'håga/Maga'låhi-elect in any year when a new I Maga'håga/Maga'låhi has been elected, not later than November 20, a summary of the program and financial information prepared by Guam agencies.

(f) Each Guam agency shall send a representative or representatives to the legislative hearing or hearings dealing with that part of the Executive Budget dealing with such agency. At least four days prior to such hearing, each agency shall submit to the Chairman of the Committee on Ways and Means a statement indicating the priority of each program contemplated within the proposed budget which will be the subject of such hearing or hearings. Such prioritization shall be set out in such a manner that I Liheslatura may decide, from necessity or objective determination of the inappropriateness of any program to eliminate or reduce the portion of the proposed budget related to that program.

SOURCE: GC § 5155, added by P.L. 12-115:1 (Mar. 28, 1974). Subsection (f) added by P.L. 15-022:1 (May 11, 1979).

2026 NOTE: References to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101. References to "territorial" replaced with "Guam" pursuant to 1 GCA § 420. References to the "Governor" replaced with I Maga'håga/Maga'låhi pursuant to 5 GCA § 1510.

§ 4107. I Maga'håga/Maga'låhi's Recommendation.

(a) I Maga'håga/Maga'låhi shall formulate the program and financial plan to be recommended to I Liheslatura after considering the government agency proposed program and financial plans, and other programs and alternatives that she/he deems appropriate. The plan shall include her/his recommended goals and policies, recommended plans to implement the goals and policies, recommended budget for the succeeding fiscal year, and recommended revenue measures to support the budget.

(b) I Maga'håga/Maga'låhi shall present the proposed comprehensive program and financial plan in a message to I Liheslatura not later than January 31 prior to each fiscal year. If I Maga'håga/Maga'låhi is in the first year of her/his first term or an additional non-consecutive term, then the message shall be presented not later than April 8 of that same year. The message shall be accompanied by a budget document which shall contain I Maga'håga/Maga'låhi's recommended goals, plans and appropriations. The budget document shall be furnished to each member of I Liheslatura and each department or agency of the government. The budget document shall contain the following information:

(1) the coordinated program goals and objectives that I Maga'håga/Maga'låhi recommends to guide the decisions on the proposed program plans and budget appropriations;

(2) The program and budget recommendations of I Maga'håga/Maga'låhi for the succeeding fiscal year which shall delineate the program and budget recommendations of I Maga'håga/Maga'låhi in an amount specific for the line and semi-autonomous agencies of the government of Guam;

(3) a summary of the government's receipts in the last fiscal year, a revised estimate for the current fiscal year, and an estimate for the succeeding year;

(4) a summary of expenditures during the last fiscal year, those estimated for the current fiscal year, and those recommended by I Maga'håga/Maga'låhi for the succeeding fiscal year;

(5) drafts of appropriation bills and revenue measures; and

(6) any additional information which will facilitate understanding of I Maga'håga/Maga'låhi's proposed program and financial plan by I Liheslatura and the public.

(c) After delivery of I Maga'håga/Maga'låhi's message, the bills incorporating her/his recommendations may be introduced by I Liheslatura in accordance with the provision of its Standing Rules.

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SOURCE: GC § 5156, added by P.L. 12-115:1 (Mar. 28, 1974). Subsection (b) amended by P.L. 16-047:4 (Nov. 24, 1981); P.L. 17-008:2 (May 6, 1983); P.L. 33-066:XII:19 (Sept. 5, 2015).

2026 NOTE: References to the "Governor" in (b)(2) replaced with I Maga'håga/Maga'låhi pursuant to 5 GCA § 1510.

§ 4108. Legislative Review.

I Liheslatura shall consider I Maga'håga/Maga'låhi's proposed comprehensive program and financial plan; evaluate alternatives to I Maga'håga/Maga'låhi's recommendations; and determine the comprehensive program and financial plan to support the services to be provided the citizens of Guam.

SOURCE: GC § 5157, added by P.L. 12-115:1 (Mar. 28, 1974). Amended by P.L. 13-037:VI:10 (June 30, 1975); and P.L. 13-149:VII:2 (June 26, 1976).

2026 NOTE: Reference to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101. References to the "Governor" replaced with I Maga'håga/Maga'låhi pursuant to 5 GCA § 1510. Reference to the "Territory" replaced with "Guam" pursuant to 1 GCA § 420.

§ 4109. Program Execution.

(a) Except as limited by policy decisions of I Maga'håga/Maga'låhi, appropriations by I Liheslatura, and other provisions of law, Guam agencies shall have full authority for administering their program service assignments, and shall be responsible for their proper management, provided that I Maga'håga/Maga'låhi's policy decisions shall not limit the authority of the Department of Education.

(b) Each Guam agency, (other than I Liheslatura and the courts), shall prepare an annual plan for the operation of each of its assigned programs. The operations plan shall be prepared in the form and content and be transmitted on the date prescribed by the Bureau of Budget and Management Research.

(c) The Bureau of Budget and Management Research shall:

(1) Review each operations plan to determine that it is consistent with the policy decisions of I Maga'håga/Maga'låhi and appropriations by I Liheslatura, that it reflects proper planning and efficient management methods, that appropriations have been made for the planned purpose and will not be exhausted before the end of the fiscal year.

(2) Approve the operations plan if satisfied that it meets the requirements under Paragraph (1). Otherwise the Bureau of Budget and Management Research shall require revision of the operations plan in whole or in part.

(3) Modify or withhold the planned expenditures at any time during the appropriation period if the Bureau of Budget and Management Research finds that such expenditures are greater than those necessary to execute the programs at the level authorized by I Maga'håga/Maga'låhi and I Liheslatura, or that the receipts and surpluses will be insufficient to meet the authorized expenditure levels, provided that no planned expenditures necessary to provide every public school student an adequate public education shall be modified or withheld. The Director of the Bureau of Budget and Management Research, in collaboration with the Director of Revenue and Taxation and the Director of Administration, shall determine revenue tracking for every fiscal year based on the actual collections of every preceding month, and prepare monthly Comparative Revenue and Expenditure Analysis Reports that compare the budgeted and actual revenues and departmental program appropriations with expenditures and encumbrances. If revenues are tracking below projected revenues for the year, the Bureau of Budget and Management Research shall adjust and sequester an amount of the remaining allotments equal to the percentage of revenues that are below the fiscal year's projected revenues. The Director of the Bureau of Budget and Management Research, the Director of Administration, and the Director of Revenue and Taxation shall certify said reports, which shall be transmitted to I Maga'hågan/Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan no later than twenty (20) days after the end of each month.

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(d) No Guam agency (except I Liheslatura and the courts), may increase the salaries of its employees, employ additional employees or expend money or incur any obligations except in accordance with law and with a properly approved operations plan.

(e) The Bureau of Budget and Management Research shall report quarterly to I Maga'håga/Maga'låhi and I Liheslatura on the operations of each Guam agency, relating actual accomplishments to those planned, and modifying, if necessary, the operations plan of any agency for the balance of the fiscal year.

(f) Fiscal Realignment Plan. Thirty (30) days after the close of each quarter of the fiscal year, the Directors of the Department of Administration, Department of Revenue and Taxation, and the Bureau of Budget and Management Research shall determine whether actual revenues collected for that quarter are consistent with the projected revenues for the fiscal year. If said Directors determine that projected fiscal year revenues, based on actual revenues collected, are three percent (3%) or more less than revenue projections adopted by the annual Budget Act, I Maga'hågan/Maga'låhen Guåhan shall submit to the Speaker of I Liheslaturan Guåhan a Fiscal Realignment Plan that shall address the revenue disparity. Said Plan may include, but is not limited to, cost-containment and austerity measures, governmental reorganization plans and other such actions. I Maga'håga/Maga'låhi shall submit to the Speaker of I Liheslaturan Guåhan proposed legislation, in a bill format, to implement the Fiscal Realignment Plan if legislative action is required.

(g) Continuing Appropriations

(1) shall not be filled in the first quarter of the current fiscal year if the Monthly Comparative Revenue and Expenditure Analysis Report filed pursuant to 5 GCA § 4109(c)(3) in September of the previous fiscal year indicates unfavorable revenue collections to estimated revenues;

(2) shall not be filled after the first quarter of the current fiscal year if the cumulative year-to-date current fiscal year deposits into the Income Tax Refund Efficient Payment Trust Fund are less than the budgeted provision pursuant to the monthly audits required pursuant to 11 GCA § 51106(b).

(3) may be filled for any current fiscal year expenses and shall automatically de-appropriate the equal amount from the branch, agency or department from its current fiscal year revenues appropriated. The de-appropriated revenues, if available on September 1 of the current fiscal year, are reserved for the branch, agency or department which may be expended by a new legislative appropriation.

SOURCE: GC § 5158, added by P.L. 12-115:1 (Mar. 28, 1974). Amended by P.L. 28-045:11 (June 6, 2005). Subsection (c)(3) amended by P.L. 29-001:2 (April 2, 2007); P.L. 29-002:VI:17 (May 18, 2007); P.L. 29-019:VI:14 (Sept. 29, 2007); P.L. 30-055:XII:20 (Sept. 4, 2009). Subsection (f) added by P.L. 29-019:VI:46 (Sept. 29, 2007). Subsection (g) added by P.L. 31-126:7 (Sept. 30, 2011).

2026 NOTE: References to "territorial" replaced with "Guam" pursuant to 1 GCA § 420.

2009 NOTE: P.L. 28-045:10 (June 6, 2005) changed the name of the Department of Education to the Guam Public School System. The passage of P.L. 30-050:2 (July 14, 2009) reverted the name to the Department of Education.

§ 4110. Performance Reporting.

(a) Each Guam agency (other than I Liheslatura and the courts), shall submit a performance report to the Bureau of Budget and Management Research on or before September 1 for the preceding fiscal year. These reports shall be in the form prescribed by the Bureau of Budget and Management Research and shall include statements concerning:

(1) The work accomplished and the services provided in the preceding fiscal year or other meaningful work period, relating actual accomplishments to those planned under Subsection (b) of § 4109.

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(2) The relationship of accomplishments and services to the policy decisions and budget determinations of I Maga'håga/Maga'låhi and I Liheslatura.

(3) The costs of accomplishing the work and providing the services, and, to the extent feasible, citing meaningful measures of program effectiveness and cost.

(4) The administrative improvements made in the preceding year, potential improvements in future years, and suggested changes in legislation or administrative procedures to make further improvements.

(b) The Bureau of Budget and Management Research shall summarize the performance reports and forward, through I Maga'håga/Maga'låhi, copies of I Liheslatura.

SOURCE: GC § 5159, added by P.L. 12-115:1 (Mar. 28, 1974).

2026 NOTE: Reference to "territorial" replaced with "Guam" pursuant to 1 GCA § 420. References to the "Governor" replaced with I Maga'håga/Maga'låhi pursuant to 5 GCA § 1510. References to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101.

§ 4111. Appropriation for Unauthorized Agencies and Programs.

In order to insure that appropriations are made only for agencies and programs, or projects, authorized by law, appropriation bills shall be separate from bills creating an agency of Government or authorizing a new program or new project. In the submission of annual budgets under the provisions of this Chapter, no request for appropriation for the operation of any agency of Government nor any request for appropriation for any new program, or project, which has not been created nor authorized previously by law shall be included in such annual budgets.

SOURCE: GC § 5160, added by P.L. 12-115:1 (Mar. 28, 1974).

§ 4112. Agencies to Submit Budget Request.

All agencies shall submit requests for supplemental appropriations on or before January 10 of the fiscal year for which the funds are requested except that for every fourth year, beginning in fiscal year 1979, the deadline shall be extended to April 10. I Liheslatura shall act on I Maga'håga/Maga'låhi's request as expeditiously as possible.

SOURCE: GC § 5161, added by P.L. 14-132:10 (June 30, 1978). Amended by 15-020:2 (Apr. 30, 1979).

2026 NOTE: Reference to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101. Reference to the "Governor" replaced with I Maga'håga/Maga'låhi pursuant to 5 GCA § 1510.

§ 4113. Funding Required for New Programs.

No new program created by I Liheslatura or by any department, commission or agency shall have force or effect unless funding for such program is appropriated from local funds to finance the cost of implementing such program.

SOURCE: GC § 5162 added by P.L. 15-048:V:6 (July 2, 1979).

2026 NOTE: Reference to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101.

NOTE: The Organic Act, § 20, provides that the Legislature does not have the power to appropriate funds which have been appropriated already by the United states Congress. *See Wong v. Camina*, 2 Guam Rep. 132 (1978).

§ 4114. Other Available Funds.

Funds other than appropriated funds may be used for the operation of a government program and activity, provided, that I Liheslatura, by resolution, shall first give its approval to said program or activity.

SOURCE: GC § 5163 added by P.L. 15-048:V:6 (July 2, 1979).

2026 NOTE: Reference to the "Legislature" replaced with I Liheslatura pursuant to 2 GCA § 1101.

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NOTE: The Legislature does not have the power to approve, with binding effect, by resolution any matter which will have the force and effect of law. *See* Attorney General Opinion PCF #85-1031; *see also INS v. Chada*, 103 S.Ct. 2754 (1983).

In addition, the Organic Act, § 20, provides that the Legislature does not have the power to appropriate funds which have been appropriated already by the United states Congress. *See Wong v. Camina*, 2 Guam Rep. 132 (1978).

§ 4115. Inapplicability of § 4113 and § 4114.

The provisions of § 4113 and § 4114 of this Chapter shall not apply to the Guam Power Authority, Guam Waterworks Authority, Guam Memorial Hospital Authority, Jose D. Leon Guerrero Commercial Port, Guam Housing and Urban Renewal Authority, Guam Housing Corporation, Antonio B. Won Pat International Airport Authority, Guam, and Guam Economic Development and Commerce Authority.

SOURCE: GC § 5164 added by P.L. 15-048:V:6 (July 2, 1979). Repealed and reenacted by P.L. 27:110:1 (Nov. 1, 2004).

2026 NOTE: Reference to "A.B. Won Pat International Authority, Guam" replaced with "Antonio B. Won Pat International Airport Authority, Guam" pursuant to 12 GCA § 1102(a).

CROSS REFERENCE: 12 GCA § 50101 (references to GEDCA shall mean GEDA).

§ 4116. Transmittal of Mandates.

Each Executive Branch agency, department, instrumentality, commission, board or any organized unit thereof, including any semi-autonomous, autonomous or line agency or department, shall prepare and transmit to I Liheslaturan Guåhan a listing of mandates, both funded and un-funded, that they are tasked by law to carry out. Each listing shall be arranged in order of highest priority to lowest priority. Each listing shall also indicate any mandates that are recommended to be repealed. These listings shall be transmitted to I Liheslaturan Guåhan within sixty (60) days of the effective date of this Act.

SOURCE: Added by P.L. 26-016:2 (May 20, 2001).

§ 4117. Definitions.

(a) "Agency" shall mean each and every line department of the Executive Branch, each autonomous/semi-autonomous agency, public corporation or instrumentality of the government of Guam, every educational institution whether secondary or post secondary, the Judicial Branch, the Public Defender Service Corporation, and every public entity hereafter to be created by law which receives funding under the General Appropriations Act of 1998 and 1999.

(b) "Capital Outlay" includes:

(1) Equipment, such as loader trucks, tractors, trailers, automobiles or other vehicles; machinery; reference books; filing cabinets, typewriters, computers, microcomputers and printers, facsimile machines, adding and calculating machines, other business machines and office equipment; and tools, implements and instruments which may be used continuously without material change in physical condition and having a useful life of one (1) year or longer and cost not less than Five Thousand Dollars ($5,000.00);

(2) repair, remodeling or alteration of a building or replacement thereof and the replacement and renewal of plumbing, wiring and air conditioning systems costing more than Fifteen Thousand Dollars ($15,000.00);

(3) construction of an entirely new building, including the materials and labor either supplied by an agency of the government or supplied by contract; or

(4) non-structural improvements to buildings, the grading, leveling, drainage and landscaping of land or the construction of roadways, fences, ditches, or sanitary or storm sewers.

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Capital Outlay does not include normal maintenance expenditures.

(c) "Contingency" means expenditure for unbudgeted items.

(d) "Contractual Services" include:

(1) services rendered or performed by businesses or other government agencies or individuals other than expenses for personnel services;

(2) current services or charges for rental of personal property, insurance premiums (not employee benefits), dues, paid subscriptions and other fixed charges; or

(3) telex and other forms of communication, except telephone and facsimile.

(e) "Equipment" means items having a purchase price of Five Thousand Dollars ($5,000.00) or less.

(f) "Encumbrances" means commitments related to unperformed (executory) contracts for goods and services, which are generally evidenced by outstanding purchase orders, contracts and inter-departmental work requests. Encumbrances reported at year end are reported as a reservation of fund balance since they do not constitute expenditures or liabilities.

(g) "Expenditures" means all amounts of money, other than refunds authorized by law, paid out or encumbered for payment by a Guam agency other than for investment securities or as agent or trustee for other governmental entities or private persons.

(h) "Federal Funds" means payments by the United States Government to the Guam government or Guam agencies for specific purposes or in lieu of taxes, including grants, reimbursements and payments made in accordance with contracts, but does not include payments pursuant to Section 30 of the Organic Act of Guam.

(i) "Full Time Equivalency (FTE)" means the equivalent of one (1) permanent position continuously filled for two thousand eighty (2,080) hours per year commencing October 1, 1997.

(j) "General Fund" means that Fund as defined by Title 5 Guam Code Annotated § 21110.

(k) "Match" means direct cost sharing or in-kind General Fund support required as a condition for acceptance for Federal funds.

(l) "Office Space Rental" means payment to an entity for rental of office space and may include the cost of maintenance, power and other utility expenses.

(m) "Operating Expense" means the individual and collective budget categories of "Travel," "Contractual Services," "Supplies," "Equipment," "Office Space Rental," "Utilities" and "Miscellaneous."

(n) "Personnel Services" includes:

(1) salaries and wages payable to persons employed by the government;

(2) the government's contributions to the Government of Guam Retirement Fund and the employer's contributions under the Federal Insurance Contribution Act;

(3) the government's contributions for health, dental and life insurance plans; or

(4) overtime.

(o) "Power" includes all expenses incurred for the use of electricity or liquid propane gas, propane or butane gas.

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(p) "Revenue" means all amounts received by a Guam agency from sources external to that agency, net of refunds and other correcting transactions, other than from the issuance of debt liquidation of investment, or as agent or trustee for other governmental agent, entities or private persons.

(q) "Special Fund" means revenue available to Guam agencies from sources other than the General Fund and Federal funds.

(r) "Supplies" and "Materials" means materials which by their nature are consumable, that have a useful lifetime of less than one (1) year, and which, after use, undergo an impairment or a material change in physical condition.

(s) "Telephone" includes all charges for telephone and cellular telephone services.

(t) "Toll Calls" includes all charges for long distance telephone calls, including, but not limited to, facsimile.

(u) "Total Revenue" is defined as General Fund Revenue plus School Operations Fund Revenue.

(v) "Travel" and "Transportation" means off-island travel expenses and local mileage reimbursement in accordance with the laws of Guam.

(w) "Water/Sewer" includes all expenses for the purchase of water and all expenses for waste-water treatment.

(x) "Continuing Appropriations" include all unexpended and unencumbered balance of appropriations available to support obligations for a specified purpose or project, even when these obligations are incurred beyond the budget year.

SOURCE: Added by P.L. 23-045:I:5 (Oct. 18, 1995). Repealed by P.L. 23-046:10 (Oct. 19, 1995). Repealed and reenacted by P.L. 24-059:I:4 (Sept. 12, 1997) as §§ 4120.1 and 4120.2. Renumbered by Compiler to § 4117 to maintain section number consistency within this chapter. Subsection (e) amended by P.L. 28-068:IV:80 (Sept. 30, 2005). Subsection (b)(1) amended by P.L. 28-150:V:11 (Sept. 30, 2006). Subsection (x) added by P.L. 31-126:8 (Sept. 30, 2011).

2026 NOTE: References to "Territorial" replaced with "Guam" pursuant to 1 GCA § 420.

NOTE: P.L. 23-45:I:5 created 5 GCA §§ 4120, 4120.1 and 4120.2. These new codes gave definitions regarding the General Appropriation Act of 1996. In P.L. 23-046:10, the legislature uncodified §§ 4120 and 4120.1 but did not uncodify § 4120.2. In P.L. 23-046, the Legislature stated:

> Section 10. Non-codification of definitions which are not applicable. Since the definitions contained within [P.L. 23-045] are not complete, and the definition of "agency" does not apply to agencies which do not receive funding from the Legislature, it is not desired that these definitions be codified.

Notwithstanding the language in P.L. 23-046, the legislature in P.L. 24-059 repealed and reenacted §§ 4120.1 and 4120.2 as herein provided. Sections 4120.1 and 4120.2 are combined here by Compiler as a single § 4117 to maintain numerical consistency with this chapter.

§ 4118. Cash Reports from the Department of Administration.

The Director of Administration shall certify and submit to I Maga'hågan/Maga'låhen Guåhan, the Speaker of I Liheslaturan Guåhan, and the Director of the Bureau of Budget and Management Research the following reports, which shall also be certified by the Treasurer of Guam:

(a) Treasurer of Guam's Monthly General Fund Cash Position Report, which shall be submitted no later than five (5) days after the end of each month.

(b) Treasurer of Guam's Weekly General Fund Cash Flow Report, inclusive of unrestricted and restricted accounts, with comparisons of actual to forecasted cash receipts, which shall be submitted no later than five (5) days after the end of each week.

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(c) Department of Administration's Weekly Cash Disbursement Analysis, which shall be submitted no later than five (5) days after the end of each week.

(d) Reports listed above in Subsections (a), (b), and (c) shall be posted on the I Maga'hågan/Maga'låhen Guåhan's website, the Department of Administration's website, the Bureau of Budget and Management Research's website, and the Department of Revenue and Taxation's website.

SOURCE: Added by P.L. 29-001:3 (April 2, 2007) and reaffirmed by P.L. 31-126:9 (Sept. 30, 2011).

§ 4118.1. Quarterly Statement of Revenues, Expenditures and Changes in Fund Balance Report.

The Director of the Department of Administration shall submit a Quarterly Statement of Revenues, Expenditures and Changes in Fund Balance Report to I Maga'hågan/Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, no later than thirty (30) days after the end of each quarter. Each quarterly report shall itemize:

(a) the revenues by

(1) individual income taxes,

(2) corporate taxes,

(3) withholding taxes,

(4) interest and penalties,

(5) business privilege taxes,

(6) federal sources,

(7) use of money and property,

(8) licenses, fees and permits,

(9) department charges, and

(10) other revenues;

(b) the expenditures by department by object class; and

(c) other sources (uses) by transfers in, transfers out, other sources, and other uses. The transfers in shall be itemized by fund transferred from, and the transfers out shall be itemized by fund transferred to.

Each quarterly report shall be posted on the Department of Administration's website as a Microsoft Excel file no later than thirty (30) days after the end of each quarter. Failure to submit any reports by the required deadline in this Section shall result in a Two Hundred Fifty Dollars ($250.00) fine per missed deadline for the Director of the Department of Administration, which shall be deposited into the GDOE Interscholastic Sports Program.

SOURCE: Added as uncodified law by P.L. 32-068:XII:17 (Sept. 11, 2013) and codified to this section by the Compiler, stricken pursuant to P.L. 32-181:XIII:19 (Sept. 5, 2014), and added by P.L. 33-066:XII:23 (Sept. 5, 2015).

§ 4118.2. Monthly Cash Balance Reports for General and Special Funds and Bond Proceeds Trust Accounts.

The Director of the Department of Administration shall submit a monthly report of beginning cash balances, cash deposits, cash withdrawals, and ending cash balances of the government of Guam General Fund, Special Funds, Bond Proceeds Trust Accounts held by Trustee Custodians and Trust Funds and

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Accounts to I Maga'hågan/Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan, in a Microsoft Excel file and written report, no later than twenty (20) days after the end of each month. Each monthly report shall itemize all General Fund and Special Funds, and Bond Proceeds Trust Accounts held by Trustee Custodians and Trust Funds and Accounts' cash balances by bank, by bank account name, by bank account number, and by fund name. Failure to submit any reports by the required deadline in this Section shall result in a Two Hundred Fifty Dollars ($250.00) fine per missed deadline for the Director of the Department of Administration, which shall be deposited into the GDOE Interscholastic Sports Program.

SOURCE: Added as uncodified law by P.L. 32-068:XII:18 (Sept. 11, 2013) and codified to this section by the Compiler, stricken pursuant to P.L. 32-181:XIII:19 (Sept. 5, 2014), and added by P.L. 33-066:XII:24 (Sept. 5, 2015).

§ 4119. Establishment, Development, and Implementation of the Government-Wide Performance-Based Budgeting Program.

(a) Government-Wide Performance Based Budgeting Program (PBB) Established. There is hereby established a Government-Wide Performance Based Budgeting Program to be effective for Fiscal Year 2028 for those agencies that receive appropriations in the General Appropriations Act each fiscal year. All agencies shall adhere to the reporting requirements and timelines set forth in this Section to achieve the Legislative Intent of establishing clear objectives, measurable performance indicators, and baseline performance data that will enable I Liheslatura and the people of Guam to evaluate the effectiveness, efficiency, and outcomes of each respective agency.

(b) Government-Wide Performance Based Budgeting Program (PBB) Training.

(1) The heads of each agency of the government of Guam shall submit to the Speaker of I Liheslaturan Guahan and the Chair of the Committee on Appropriations or its equivalent successor, a list of personnel within their respective agency who require training for the implementation of the Government-Wide PBB Program no later than October 15, 2026. Such listing of personnel may include but not be limited to heads or executive management, division managers and/or supervisors, budget, finance, accounting, and program-related personnel, and administrative service officers.

(2) The Director of the Department of Administration and Bureau of Budget and Management and Research in consultation with the Director of the Office of Finance and Budget, and Bureau of Statistics and Plans, shall work with the University of Guam to develop a training program for the full-implementation of the Government-Wide PBB Program. Such training program shall be established with the intent of beginning mandatory training no later than November 30, 2027. The cost associated with such training program shall be allocated from their appropriation to each agency or otherwise borne by each respective agency from its FY 2027 appropriations or funds.

(3) At a minimum, such training program shall assist in the ability of agencies to produce the following:

(A) Identification and description of agency mission, strategic goals, objectives and major programs and services;

(B) Development of measurable performance indicators;

(C) Establishment of baseline performance data; and

(D) Identification and creation of performance targets using prior fiscal year data where available.

(E) Corrective Action Plans based on audit recommendations by the Public Auditor.

(F) An adequate number of procurement professionals and/or procurement training completed by agency staff, if applicable.

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(G) Assessment of human resource needs to meet agency mandates and support successional planning, which shall include, but are not limited to, the review and update of position descriptions, staff training, and recruitment and retention processes.

(c) Fiscal Year 2028 Government-Wide PBB Program Implementation. The Fiscal Year 2028 budget submission for each agency shall include the implementation of Performance-Based Budgeting. Such submission shall include, at a minimum, the items identified in Subsection (b)(3) of this Section and a clear connection between requested funding levels and expected performance results.

SOURCE: Added by P.L. 29-019:VI:43 (Sept. 29, 2007) as § 4118, which was already in existence. Renumbered to § 4119 by Compiler. Amended by P.L. 29-113:VI:63 (Sept. 30, 2008). Subsection (b) amended by P.L. 30-055:XII:21 (Sept. 4, 2009). Repealed, reenacted and renamed by P.L. 38-136:I:10(a) (Aug. 28, 2026). Subsection (b)(3)(G) added by P.L. 38-136:XII:71.

§ 4120. Budgets to Be Posted on Agencies' Websites.

Any branch, agency, instrumentality, public corporation, board or commission that submits a budget request to I Liheslaturan Guåhan shall post its budget request on its website within five (5) days following the submission to I Liheslatura. The agency shall, to the extent possible and practical:

(a) Post the budget in a format that is readily accessible such as Portable Document Format (PDF),

(b) For voluminous budgets, post the document in multiple smaller-sized files instead of a single large file,

(c) Format the document(s) in a searchable format, and

(d) Nothing herein shall be construed to prohibit an agency from posting the budget's financial information in spreadsheet format.

SOURCE: Added by P.L. 30-237:2 (Jan. 20, 2011).

§ 4121. Suspension of Salary of I Maga'hågan/Maga'låhen Guåhan.

In the event that the annual operating budget for the government of Guam expires and no new annual operating budget has been enacted into law in accordance with the Organic Act, or rolled over from the previous year, then the salary of I Maga'hågan/Maga'låhen Guåhan, shall be suspended and will resume prospectively only when a new annual operating budget for the government of Guam is enacted into law. This § 4121 shall be subject to the following provisions:

(a) Such suspension of salary shall not take place if the failure to enact an annual budget is due to an emergency resulting from a natural or other disaster, or hostile action.

(b) The government of Guam's share of retirement, Social Security, and health and other insurance payments shall be the individual responsibility of I Maga'hågan/Maga'låhen Guåhan for the suspension period.

SOURCE: Added by P.L. 31-071:2(a) (May 24, 2011).

§ 4122. Wireless Communications Restrictions.

[Stricken.]

SOURCE: Added as uncodified law by P.L. 32-068:XII:14 (Sept. 11, 2013), codified by the Compiler to this section, and stricken pursuant to P.L. 32-181:XIII:19 (Sept. 5, 2014).

§ 4123. Federal Receipts Reporting Requirements.

(a) Definitions. As used in this Section:

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(1) "Designated state agency" means an agency or authority of the government of Guam; and includes a department, institution, board, bureau, commission, council, committee of Guam government, branch, autonomous instrumentality, public corporation funded by public taxes or funds, or other public entity of the government of Guam.

(2) "Designated state agency" does not include the judicial branch, the legislative branch, or an office or other entity within the judicial branch or the legislative branch.

(3) "Federal receipts" means the federal financial assistance, as defined in 31 U.S.C. Sec. 7501, that is reported as part of a single audit.

(4) "Single audit" is as defined in 31 U.S.C. Sec. 7501.

(b) Federal Receipts Reporting Requirements.

(1) Designated state agencies shall each year, on or before October 31, prepare a report that:

(A) reports the aggregate value of federal receipts the designated state agency received for the preceding fiscal year;

(B) reports the aggregate amount of funds for federal matching grants in aid appropriated by I Liheslaturan Guåhan to the designated state agency for the preceding fiscal year;

(C) calculates the percentage that constitutes federal receipts of the total budget for the designated state agency received for that fiscal year; and

(D) develops a plan(s) for operating the designated state agency, and its affected federal program(s) if there is a reduction in the federal receipts that the designated agency receives.

(2) The designated state agencies shall submit the report to the Bureau of Budget and Management Research (BBMR) on or before November 1 of each year.

(3) The BBMR shall, on or before November 30 of each year, prepare a report that:

(A) compiles and summarizes the reports that the BBMR receives in accordance with Subsection (2); and

(B) compares the aggregate value of federal receipts each designated state agency received for the previous fiscal year to the aggregate amount of federal funds to the total budget of the designated state agency for that fiscal year.

(4) BBMR shall, as part of the report required by Subsection (3), compile a list of designated state agencies that do not submit a report as required by this Section.

(5) BBMR shall submit the report required by Subsection (3) to the legislative appropriations committee and the Speaker of I Liheslaturan Guåhan on or before December 1 of each year.

(6) Upon receipt of the report required by Subsection (3), the legislative appropriations committee shall place the report on the agenda for review and consideration at the next committee meeting.

(7) When considering the report required by Subsection (3), the legislative appropriations committee may elect to:

(A) recommend that I Liheslaturan Guåhan reduce or eliminate the appropriations for a designated state agency;

(B) take no action; or

(C) take another action that a majority of the committee approves.

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SOURCE: Added by P.L. 33-086:2 (Nov. 9, 2015).

§ 4124. Monthly Consolidated Tax Collections Report.

(a) The Director of the Department of Revenue and Taxation shall prepare a monthly Consolidated Tax Collections Report (CTCR), excluding any identifying information regarding any taxpayer, which shall report the aggregate monthly activity of the Collection Branch of the Department of Revenue and Taxation for the individual income tax, the withholding tax, the corporate income tax, and the business privilege tax, which shall include, broken down by tax units and balance, the beginning inventory, referrals received during the month, assessed accruals, total inventory, offsets, payments made to the Treasurer of Guam, payment transfers, inactivation, abatements, total adjustments, and the ending inventory.

(b) The Director of the Department of Revenue and Taxation shall certify said reports, which shall be transmitted to I Maga'hågan/Maga'låhen Guåhan and the Speaker of I Liheslaturan Guåhan no later than twenty (20) days after the end of each month.

SOURCE: Added by P.L. 34-051:3 (Oct. 14, 2017).

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