

**PUBLIC LAW 28-150**

**MINA'BENTE OCHO NA LIHESLATURAN GUÅHAN  
2006 (SECOND) Regular Session**

**Bill No. 359 (LS)**

As amended in the  
Committee of the Whole.

Introduced by:

Committee on Finance,  
Taxation and Commerce

**AN ACT MAKING APPROPRIATIONS FOR THE OPERATIONS OF THE EXECUTIVE, LEGISLATIVE AND JUDICIAL BRANCHES OF THE GOVERNMENT OF GUAM FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2007, MAKING OTHER APPROPRIATIONS, AND ENACTING MISCELLANEOUS AND ADMINISTRATIVE PROVISIONS.**

**BE IT ENACTED BY THE PEOPLE OF GUAM:**

**CHAPTER V**

**MISCELLANEOUS PROVISIONS**

**Section 45. Audit Supplementary Information.** The Public Auditor and the Director of Administration shall ensure that the audit of the Government of Guam Financial Statements contains the following supplementary information:

- (a) A Schedule of Personnel Count indicating the number of filled positions by department, fund source and amount expended as of September 30, 2006; and
- (b) A Combining Schedule of Expenditure, Encumbrances and Continuing Appropriations by Department, Fund Source and Object Classification as of September 30, 2006.

**CHAPTER VI**

**ADMINISTRATIVE PROVISIONS**

**Section 1. Exemption from BBMR Allotment Release Control.** Title 5 GCA §1303 shall *not* apply to the Mayors Council of Guam, *I Liheslaturan Guåhan*, the Office of the Public Auditor, the Office of Finance and Budget, the Office of the Attorney General and the Judicial Branch. Said entities may draw against their respective appropriations in order to meet their respective obligations, as the need arises, in accordance with a drawdown schedule that such entities shall submit to the Department of Administration.

**Section 2. Reporting Requirements.** *No later than thirty (30) days after the close of every fiscal quarter of FY 2007, every director, administrator or head of a government of Guam agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the President of the Mayors Council of Guam and the Judiciary of Guam, regardless of the source of the entity's appropriations and revenue, shall submit to the Public Auditor of Guam and the Speaker of I Liheslaturan Guåhan and post on the entity's website, in written and electronic format (including, but not limited to, diskettes, CDs and email) a report making full disclosure of ALL funds under his or her purview and administration for the preceding quarter. Said report shall be in the form of financial statements or revenue and expenditure reports for every fund he administers, regardless of whether said fund is appropriated, non-appropriated, local or federal and regardless of the source of the funding. This and every reporting requirement imposed by this Act or any act pertaining to FY 2007 shall be subject to the following:*

(a) If the head of an executive branch line agency, autonomous and semi-autonomous agency, public corporation or any part of the executive branch, does *not* submit said report to the Speaker of I Liheslaturan Guåhan and post the same on the website by its due date, *I Maga'lahi*, through the Director of the Bureau of Budget and Management Research, shall, *no later than* fifteen (15) days after said due date, notify the agency head of his non-compliance and the imminent deappropriation of funds.

(b) If the head of any agency or entity of the government of Guam does not submit and post said report by its due date, the chairperson or president of the appropriate board, commission or council, shall notify the agency head of non-compliance and the imminent deappropriation or remittance of funds.

The failure of any official, board, commission or council to give the notice required by the previous two subsections shall *not* affect the deappropriation or remittance of funds mandated by the next section.

**Section 3. Deappropriation of Funds.** (a) If the director, administrator or head of a government agency, including line agencies, autonomous and semi-autonomous agencies, public corporations, the President of the Mayors Council of Guam and the Judiciary of Guam, regardless of the source of the entity's appropriations and revenue, fails to comply with any reporting requirement mandated by this Act, the funds appropriated to the entity he administers shall, on the forty-fifth (45<sup>th</sup>) day after the report's due date, be automatically deappropriated in the amount of five percent (5%) of the agency's total appropriation for FY 2007 for EACH of these requirements not met:

- (a) providing a written report;
- (b) providing an electronic format of the report; and
- (c) posting the report on the website.

For autonomous and semi-autonomous agencies, boards, commissions, councils or other entities *not* receiving legislative appropriations, such non-compliant entity shall pay into the General Fund a sum equal to five percent (5%) of its current fiscal year revenues.

This Section shall *not* apply when *I Maga'lahi* has declared a state of emergency or declared the island to be in a Condition of Readiness One. The Public Auditor shall examine the appropriate records, certify any deappropriation and remittance of funds and report thereon to *I Maga'lahi* and the Speaker of *I Liheslaturan Guåhan*. The Director of the Bureau of Budget and Management Research shall promptly reduce the appropriation or allotment to the non-compliant agency in accordance herewith, effectuate the deappropriation and submit a written report thereon to *I Maga'lahi* and the Speaker of *I Liheslaturan Guåhan*. For autonomous and semi-autonomous agencies, boards, commissions or councils *not* receiving legislative appropriations, the Public Auditor shall ensure that the financial statement of the non-compliant entity reflects the five percent (5%) liability to the General Fund, if remittance is *not* made to the General Fund. Failure to give the notice required by Subsections (a) and (b) of the previous Section shall *not* affect the deappropriation of funds or remittance of funds mandated herein.