

**Government of Guam
Coronavirus Relief Fund Expenditures
Part I**

**Performance Audit
March 1, 2020 through July 31, 2020**

**OPA Report No. 20-08
November 2020**



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EXECUTIVE SUMMARY
Government of Guam Coronavirus Relief Fund Expenditures-Part I
Report No. 20-08, November 2020

We initiated this performance audit of Coronavirus (COVID-19) Relief Fund (CRF) Expenditures in response to the public’s concern over questionable COVID-19 related expenses. Additionally, Public Law (PL) 35-86, which became law in May 2020, mandated the Office of Public Accountability (OPA) to conduct semiannual audits of all expenditures associated with the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). This report is Part I of a series of reports and primarily focuses on the CRF processes and the Government of Guam’s (GovGuam) CARES Act budget (Spending Plan).

Our audit found that GovGuam generally followed the policies and procedures provided by the CRF Guidance for State, Territorial, Local and Tribal Governments (herein referred to as “Guidance”). This is relative to the eligibility, necessity, and reasonableness of approved budgeted expenditures in the government’s response to the COVID-19 pandemic. Additionally, the Spending Plan allocation of funds to agencies was generally based on the criteria of eligible expenditures outlined in the Guidance. However, our initial review of the Spending Plan and the supporting documents found that: a) GovGuam lacked specific processes and control activities for the CRF; b) certain approved budget amounts lacked pertinent information and exceeded agencies’ request (\$12.2 million (M)); and c) some approved budgeted expenditures are questionable based on their description and/or cost in the Spending Plan (\$25M).

GovGuam’s Spending Plan Followed Policies and Procedures in the Guidance

Generally, GovGuam followed the policies and procedures in formulating its Spending Plan for \$118M from the CRF. Approved budgeted expenditures were following the eligibility, necessity, and reasonableness outlined in the Guidance. However, GovGuam lacked written specific processes and control activities for the CRF.

GovGuam Lacked Written Specific Processes and Control Activities for the CRF

According to the Standards for Internal Control in the Federal Government, control activities are the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system. Proper controls should be in place for various processes to mitigate the risks of fraud.

GovGuam through the oversight of the Department of Administration (DOA) and Bureau of Budget and Management Research (BBMR) lacked written specific processes and control activities to govern the CRF, which include approvals, authorizations, verifications, reviews of operating performance, security of assets (i.e. purchased and donated supplies, inventories, and fixed assets), and segregation of duties (i.e. person requesting for the release or modification of allotments is different from the person approving them). Some categories of these control activities are proper execution, accurate and timely recording, review, and bank reconciliation, control and disposition of beneficiary’s return checks, and appropriate documentation of transactions including reversal or reclassification of accounting entries.

According to the DOA Director, existing internal control for accounting transactions is applied to the CRF, and according to the BBMR Director, the acceptance of COVID-19 funds come along with policies and procedures provided by the Guidance and they follow the existing internal controls.

Criteria in Spending Plan Fund Allocation to Agencies Followed the Guidance

BBMR formulated the Spending Plan generally based on the criteria of eligible expenditures outlined in the Guidance. However, our initial review of the Spending Plan and the supporting documentation found that certain approved budget amounts lacked pertinent information, exceeded agencies' request; and some are questionable based on their description and/or cost as reflected in the Spending Plan.

Certain Approved Budget Amounts Lacked Pertinent Information

Our review of documents provided by BBMR in the Governor's response to a Senator's request for clarification and justification on the Spending Plan noted that some approved budget amounts lacked pertinent information such as: a) a breakdown or had an insufficient breakdown; b) brief details of budgeted expenditures; and c) without agency request, and exceeded agency request. These approved budget amounts ranging from \$46 thousand (K) to \$7M were for seven agencies, while those for \$47M were for public and business assistance (\$40M) and farmer emergency relief (\$5M).

Per BBMR Director, they were aware that input from a few government departments and agencies included proposed expenditures without a detailed breakdown of the expenses. However, per BBMR, the input the agencies provided was to determine their budget estimates for the anticipated COVID-19 requirement. The disbursement or allotment is dependent on the actual expenses with appropriate documentation to support the release of funds.

Certain Approved Budget Amounts Exceeded Agency's Request

Certain approved budgeted expenditures reflected amounts exceeding the agency's requests. Excesses, ranging from \$875K to \$6M or a total of \$12.2M, were not supported with a clear description of expenses nor with details of a cost estimate. BBMR Director stated that they included the amounts exceeding the government entity's official request based on the request and recommendation of the fiscal management team and approval of the Governor. According to him, there are government entities, which received additional funds for the programs and any unused funds could be identified for reprogramming to assist other program area funding shortfalls.

Approved Budgeted Expenditures Appeared Questionable in Description and/or Cost

Certain approved budgeted expenditures amounting to \$12M appeared questionable as to the nature of the expenses to satisfy the funds' eligibility criteria. Some of these did not have description, descriptions are vague and in general terms or cannot be associated with response to mitigate the effect of the pandemic. Projected costs of certain approved budgeted expenditures totaling \$877K appeared unreasonable due to either the absence of a clear definition of the expenses or the absence of a breakdown with quantity and unit costs and cost estimates. Moreover, budget amounts, particularly costs to improve record-keeping and online tax filing and financial reporting system amounting to \$12M and those categorized "to improve telework capabilities" for \$124K appeared questionable as to their descriptions and/or costs. Overall, questionable budgeted expenditures in these categories amounted to \$25M.

BBMR Director stated that due to time constraints imposed to formulate a COVID-19 budget these estimated cost amounts are based on agencies' requests. He further stated that although the requested dollar amounts are deemed questionable, all proposed expenditures requested were for COVID-19

related purposes. According to him, these amounts were used for budgeting purposes, were not verified by BBMR, and were used as good faith estimates.

Per BBMR Director, the CARES Act budget was prepared at the direction of the fiscal management team based on the input and discussions with agency heads and approved by the Governor who has full discretion on the use of funds. Additionally, he stated that the budget approved by the Governor is neither fixed nor inflexible and therefore can be reprogrammed or reallocated at the Governor's discretion.

Required COVID-19 Monthly Expenditure Report Not Satisfactorily Complied

Guam Public Law No. 35-86, which became effective May 2020, required that Governor submit a report to the Speaker of the Guam Legislature, all COVID-19 expenses within 20 days after the close of each calendar month. Executive Order 2020-13 issued also in May 2020 likewise stated the same *monthly* reporting requirement to be submitted to the Legislature. This reporting requirement had not been complied with as of July 31, 2020. BBMR, however, submitted to the Guam Legislature the Federal Stimulus and Assistance Update for CARES Act and COVID-19 Programs Report as of May 14, 2020 and July 31, 2020. This report was presented on *year to date basis without details of* expenditures, thus did not satisfactorily comply with the reporting requirement. Subsequently, on October 7, 2020, DOA submitted to the Guam Legislature COVID-19 expenditure report as of August 31, 2020, which generally reflected total expenditures per agency.

GovGuam Spent \$34.9M (30%) of the \$118M CRF and \$661.4M (70%) of the \$949.1M Federal Grants Received

As of July 31, 2020, GovGuam had already spent a total of \$34.9M or 30% of its CARES Act Budget of \$118M. Additionally, it spent \$661.4M (70%) of the total \$949.1M received from the US Treasury and other federal grantors.

Conclusion and Recommendations

We recognize the administration's enormous task of ensuring the health and safety of the people of Guam from the COVID-19 pandemic as well as its diligence in working towards Guam's economic recovery. We understand that in the short amount of time to spend the CARES Act funds, drafting specific controls and putting them in place to ensure appropriate spending may not be of utmost priority. However, due to the substantial amount of taxpayer's money allocated to respond to the COVID-19 pandemic, it is highly important to establish mechanisms to provide safeguards and reasonable assurance that federal funds are used for the intended purposes, help ensure program integrity, and address fraud risks. Additionally, compliance with the mandated monthly COVID-19 expenditure report would assure full transparency and accountability. We therefore recommend:

1. DOA Management to design and implement control activities by adopting written policies and procedures specific for the CRF and other financial assistance, if possible sooner, or moving forward.
2. DOA and BBMR Management to satisfactorily comply with the monthly reporting requirement for all COVID-19 expenditures.

Benjamin J. F. Cruz
Public Auditor



Introduction

This report presents the results of our performance audit of the Government of Guam's (GovGuam) Coronavirus Relief Fund (CRF) Expenditures Part I. We initiated this audit in response to the public's concern over questionable Coronavirus (COVID-19) related expenses. These expenditures were funded by the agencies' allocation from federal funds provided by the United States Department of Treasury, relative to the Coronavirus Aid, Relief, and Economic Security (CARES) Act. Additionally, Public Law (PL) 35-86, which became law in May 2020, mandated the Office of Public Accountability (OPA) to conduct semiannual audits of all expenditures associated with the CARES Act.

The objectives of this audit were to determine whether:

1. GovGuam has written policies and procedures, processes, and internal controls pertaining to the receipt, allocation, and disbursements of CRF; and
2. fund allocations to government agencies were based on established criteria and methodology and these were adhered to.

This report is Part I of a series of reports and primarily focuses on GovGuam's CRF processes and CARES Act Budget (Spending Plan).

Part II will focus on the audit of CRF expenditures. Because of the broader scope of Part II as CRF fund disbursements end on December 31, 2020 or later, there may be a series of audit reports that would be issued relative thereto.

The objectives, scope, and methodology are detailed in Appendix 1.

Background

In January 2020, the World Health Organization (WHO) declared the outbreak of a new coronavirus disease in Hubei Province, China to be a Public Health Emergency of International Concern. There is a high risk of COVID-19 spreading to other countries around the world. The Centers for Disease Control and Prevention (CDC) is working closely with the WHO and other partners to prepare and respond to COVID-19. CDC routinely provides technical assistance to ministries of health to improve our collective response to infectious disease threats like COVID-19 and is committed to stopping its spread.

GovGuam took proactive steps to constrain the spread of the virus by instituting total or partial lockdowns within the island. The Governor of Guam issued several Executive Orders (EO) initially declaring Guam in state of emergency and subsequent EOs to provide relief to victims of disasters to assist with their emergency needs and provide relief to Guam's small businesses, which had suffered great financial hardships due to the Covid-19 pandemic.

Governor of Guam's Executive Orders

On March 14, 2020, Governor Lourdes Leon Guerrero through EO 2020-03 declared a state of emergency for Guam in response to the threat of COVID-19 on the island. All GovGuam departments and agencies were directed to document all COVID-19 emergency expenses available for inspection in anticipation of federal disaster assistance. Two days later, EO 2020-04 closed all nonessential GovGuam offices and schools, prohibited social gatherings, mandated social distancing, and restricted entry into Guam without proper documentation. EO 2020-11 established the Pandemic Conditions of Readiness (PCOR) System as part of the Governor's Chålan Para Hinemlo plan. This plan created a system of readiness, which sets the conditions for the gradual lifting of mandates and restrictions imposed in response to a public health emergency. EO 2020-12 established a disaster relief program for the victims of the disaster caused by the pandemic, and EO 2020-18 launched the small business assistance program to provide financial assistance to small businesses that suffered due to closures, reduced consumer spending and declined visitors' arrival.

EO 2020-13 Pandemic Recovery Office

EO 2020-13 established the COVID-19 Pandemic Recovery Office (Recovery Office) to take immediate steps in increasing transparency with the use of federal funds relative to COVID-19. This includes submission of monthly reports on COVID-19 related expenditures to the Legislature and posting them on the Office of the Governor's website. The Recovery Office is responsible for working with the Federal Emergency Management Agency relative to the current disaster and is authorized to provide information, assurances, requests, or justifications on behalf of the Governor of Guam.

CARES ACT

A series of US federal laws were enacted to provide direct economic relief to the American people, including individuals and small businesses while providing health care resources to the front line battles where medical professionals are fighting the virus and defending the lives of Americans. One of these was the CARES Act (PL 116-136).

On March 27, 2020, President Donald Trump signed the CARES Act into law. This provided an estimated Two Trillion Dollar economic stimulus package to states and territories to address the health and economic impacts of the COVID-19 pandemic. The law intended to provide emergency assistance and health care response for individuals, families, and businesses affected by the pandemic.

Coronavirus Relief Fund Guidance for State, Territorial, Local and Tribal Governments

The CRF was established by the CARES Act to provide direct assistance to state, local, territories, and tribal governments to address costs associated with the current public health emergency. The US Treasury Department granted \$118M CRF money to assist GovGuam in its response to the COVID-19 pandemic. Per the Governor's memorandum to the Speaker of the 35th Guam Legislature in May 2020, the total CRF amount Guam received from the federal government totaled \$117.97 million (M).

The payments from the CRF are subject to the restrictions outlined in the Guidance issued in April 2020. Payments shall only cover those costs that:

1. are necessary expenditures incurred due to the public health emergency with respect to the COVID-19;
2. were not accounted for in the budget most recently approved as of March 27, 2020 for the State or government; and
3. were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Expenditures incurred “due to” the public health emergency means that expenditures must be used for actions taken to respond to the public health emergency. This may include medical and public health needs, expenditures to respond to second-order effects of the emergency such as economic support to those suffering from employment or business interruptions due to COVID-19 related business closures. The Guidance also specifies that expenditures using Fund payments must be “necessary”. Expenditures must be reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending fund payments. Funds may not be used to fill shortfalls in government revenue to cover expenditures. Revenue replacement is not permissible under the use of Fund payments. The Inspector General of the Department of Treasury shall conduct monitoring and oversight of the receipt, disbursements, and use of these funds.

Memorandum M-20-21 – United States Office of the Management and Budget - April 10, 2020 -Implementation Guidance for Supplemental Funding Provided in Response to COVID-19

M-20-21 directed agencies to leverage and continue to employ existing financial transparency and accountability mechanisms wherever possible. Agencies must report information on awards to the public with information in a clear, accurate, and timely manner. Agencies must continue to use standard best practices that include internal controls necessary for planning and managing contracts, loans, grants, and other forms of assistance.

Rapid and Transparent Implementation of Federal and Local Assistance Program Related to COVID-19 Pandemic-(Public Law 35-86)

On May 5, 2020, the 35th Guam Legislature overrode the Governor of Guam’s veto on Bill-333-35, which became P.L 35-86. The law generally called for the government’s swift response to the pandemic with full accounting and transparency of the COVID-19 expenses.

- **Section 6-** Any funds that may be subject to legislative authorization or appropriation for expenditures pursuant to US PL 116-136 shall not be expended, earmarked, or set aside without legislative appropriation and not be subject to transfer by the Governor.
- **Section 7 –*I Maga’Hågan Guåhan*** shall keep a full account of all COVID-19 expenses funded by either local or federal funds and shall submit a report to the Speaker of the Guam Legislature within twenty (20) days at the close of each calendar month.
- **Section 8- *The Public Auditor*** shall conduct semi-annual audits of all expenditures on Guam associated with US PL 116-136, for compliance with all the applicable local and federal laws, and may require information from GovGuam agencies or *I Maga’håga* necessary to complete the audits.

Results of Audit

Our audit found that GovGuam generally followed the policies and procedures provided by the CRF Guidance for State, Territorial, Local and Tribal Governments (herein referred to as “Guidance”). This is relative to the eligibility, necessity, and reasonableness of expenditures in its response to the COVID-19 pandemic. However, GovGuam lacked written specific processes and control activities governing the CRF. Additionally, the Spending Plan allocation of funds to the agencies was generally based on the criteria of eligible expenditures outlined in the Guidance. Although, in our initial review of the Spending Plan, we found deficiencies where certain approved budget amounts lacked pertinent information, certain approved budget amounts exceeded agencies’ request (\$12.2M), and certain approved budgeted expenditures appeared questionable based on their description and/or cost as reflected in the Spending Plan (\$25M).

Although not related to the objectives of this audit, we found compliance and informational matters relevant to the audit subject. Specifically:

- Required monthly COVID-19 expenditure report not satisfactorily complied;
- As of July 31, 2020 GovGuam spent \$34.9M (30%) of the \$118M CRF; and
- As of July 31, 2020 GovGuam spent \$661.4M (70%) of \$949.1M total federal grants received.

GovGuam Lacked Written Specific Processes and Control Activities for CRF

Memorandum M-20-21 –US Office of the Management and Budget dated April 10, 2020 (Implementation Guidance for Supplemental Funding Provided in Response to COVID-19) directed that agencies must continue to use standard best practices that include internal controls necessary for planning and managing contracts, loans, grants and other forms of assistance.

The CARES Act Compliance, Oversight, and Investigation guidelines have very specific requirements for how stimulus dollars can be used. Building active internal controls around this requirement are critical, making sure that there is one person or group responsible and accountable for these compliance activities.

According to the Standards for Internal Control in the Federal Government, internal control serves as the first line of defense in safeguarding assets. Control activities are the actions management establishes through policies and procedures to achieve objectives and respond to risks in the internal control system. Proper controls should be in place for various processes to mitigate the risks of fraud.

GovGuam lacked written specific processes and control activities governing the CRF. These control activities through policies and procedures include a range of activities, which include approvals, authorizations, verifications, reviews of operating performance, security of assets (i.e. purchased and donated supplies, inventories, and fixed assets), and segregation of duties (i.e. person requesting for the release or modification of allotments is different from the person approving them). Some categories of these control activities are proper execution, accurate and timely recording, review, and reconciliation, control and disposition of beneficiary’s return checks,

and appropriate documentation of transactions including reversal or reclassification of accounting entries.

According to the DOA Director, the CRF funded transactions are subject to the department's existing internal control for accounting transactions. He stated further that GovGuam's internal control process and procedures serve well to manage their funds.

In his responses to the preliminary and final audit findings, the BBMR Director stated that the acceptance of COVID-19 funds comes along with written policies and procedures as provided by the Guidance. Additionally, BBMR Circular No. 20-06, addressed to all department and agency heads provided them another level of review to ensure that no allotment releases are made without supporting documentation. These demonstrate their adherence to existing internal controls. The Circular emphasized that the release of funds to the agencies will be based upon the justification and supporting documentation. See a copy of BBMR Circular 20-06 in Appendix 4.

Due to the substantial amount of taxpayers' money allocated for the pandemic response, well-written processes, procedures, and internal control measures will properly guide the oversight agencies, processors, reviewers, and approvers involved with receiving, disbursing, recording, and reconciliation of funds. This will eliminate misunderstandings by clearly identifying job responsibilities and establishing boundaries. Additionally, this will also ensure that funds are used as intended and in an efficient manner with full transparency and accountability. Therefore, we recommend that GovGuam design and implement control activities by adopting written policies and procedures for CRF and other financial assistance, if possible sooner, or moving forward.

Criteria in Spending Plan Fund Allocation to Agencies Followed the Guidance

In March 2020, WHO issued guidance on *How to Budget for COVID-19 Response* and stated that every country must develop specific processes for allocating budget funds to the pandemic response.

In May 2020, the International Monetary Fund-Fiscal Affairs in its *Special Series on COVID-19*, IMF experts identified some measures that could help mitigate corruption vulnerabilities with emphasis on budget execution and control. These are:

- Budget execution should be conducted in accordance with good practices, activating emergency provisions where available.
- Controls should be adapted and streamlined to ensure timeliness without compromising safeguards.

Having fully received \$118M from the US Treasury, the Governor directed BBMR, in coordination with her fiscal management team, to prepare a budget for the CARES Act funding. BBMR instituted a mass budget call to request information from departments and agencies relative to COVID-19 expenses. After a review of the individual government entities' requests to determine their needs, BBMR and the fiscal management team created the CARES Act Budget for the \$118M provided by the US Treasury. This spending plan was provided to the 35th Guam Legislature on May 5, 2020. See Table 1 below for the summary of GovGuam's CARES Act Budget. See Table 2 for the summary of the CARES Act Budget with expenditures inclusive of encumbered amounts and fund amounts available as of July 31, 2020. For complete details, see Appendix 5.

Table 1: Summary of GovGuam’s CARES Act Budget-May 5, 2020

| Federal Grant Description | Estimated Amount | Amount Received as of June 10, 2020* |
|--|-------------------------|---|
| Covid-19 Related Medical Expenses | \$ 16.2M | \$ 16.2M |
| Covid-19 Related Public Health Expenses | \$ 6.9M | \$ 6.9M |
| Covid-19 Related Payroll Expenses for Public Safety, Public Health, Health Care and Human Services | \$ 29.2M | \$ 29.2M |
| Covid-19 Related Actions to Facilitate Compliance with Public Health Measures | \$ 3.6M | \$ 3.6M |
| Covid-19 Related Economic Support | \$ 40.0M | \$ 40.0M |
| Covid-19 Related Public Health Expenses/ Expenses for the Function of the Government | \$ 22.1M | \$ 22.1M |
| Total | \$ 118M | \$ 118M |

*From the GovGuam Federal Stimulus and Assistance Update for CARES Act and COVID Programs as of June 10, 2020

Table 2: Summary of CARES Act Budget as of July 31, 2020

| Federal Grant Description | Estimated Amount | Amount Received | Amount Expensed & Encumbered | Amount Available |
|--|-------------------------|------------------------|---|-------------------------|
| Covid-19 Related Medical Expenses | \$ 16.2M | \$ 8.2M | \$.6M | \$ 7.6M |
| Covid-19 Related Public Health Expenses | \$ 6.9M | \$ 15.3M | \$ 8.3M | \$ 7.1M |
| Covid-19 Related Payroll Expenses for Public Safety, Public Health, Health Care and Human Services | \$ 29.2M | \$ 27.2M | \$ 6.4M | \$ 20.8M |
| Covid-19 Related Actions to Facilitate Compliance with Public Health Measures | \$ 3.6M | \$ 5.2M | \$.04M | \$ 5.1M |
| Covid-19 Related Economic Support | \$ 40.0M | \$ 40.1M | \$ 23.9M | \$ 16.2M |
| Covid-19 Related Expenses for the Function of the Government | \$ 22.1M | \$ 22.0M | \$.08M | \$ 21.9M |
| Total | \$ 118.0M | \$ 118.0M | \$ 39.3M | \$ 78.7M |

BBMR formulated the Spending Plan generally based on the criteria of eligible expenditures outlined in the Guidance. In developing the Spending Plan, the Guidance was also provided by BBMR to the various GovGuam executive line departments and agencies, as well as semi-autonomous and autonomous agencies and all branches of the government when asked to provide their respective expenses and anticipated expenditures for their COVID-19 pandemic response and recovery requirements. However, in our initial review of the Spending Plan and the supporting documentation, we found that: a) certain approved budget amounts lacked pertinent information; b) certain approved budget amounts exceeded agencies’ request totaling \$12.2M; and c) \$25M of certain approved budgeted expenditures appeared questionable based on their description and/or cost as reflected in the Spending Plan.

Certain Approved Budget Amounts Lacked Pertinent Information and /or Exceeded Agency’s Request

Lacked Pertinent Information

In May 2020, the Governor responded to the Assistant Majority Leader of the 35th Guam Legislature who requested clarification and justification of the CARES Act Budget. Our initial review and analysis of the approved spending plan versus the documents submitted by the agencies requesting for a budget/allocation disclosed that most approved budget amounts are eligible and necessary. However, we noted that certain approved budget amounts lacked pertinent information such as a breakdown or had an insufficient breakdown, details, and /or without agency request. See Table 3 below for approved budgeted amounts without pertinent information.

Table 3: Approved Budgeted Amounts Lacked Pertinent Information

| Agency | Amount Requested | Amount Approved | Executive Branch Comment | Deficiencies |
|-------------------|------------------|-----------------|---|---|
| BBMR | \$ 45.7K | \$ 45.7K | Status Quo | No breakdown; no brief details of expenses; no agency request. |
| DPW | \$ 1.1M | \$ 847.0K | Excluding payroll cost | No breakdown nor brief details of expenses. |
| GBHWC | \$ 173.5K | \$ 173.5K | - | Documented request-\$155K only. No brief details of expenses. |
| OOG | \$ 714.4K | \$ 714.4K | Included emergency declaration fund-\$200K | No breakdown; no brief details of expenses; no agency request. |
| UOG | \$ 140.8K | \$ 140.8K | Status quo | Adjusted request \$122K inclusive of payroll for \$70K. |
| GDOE | \$ 1.0M | \$ 1.0M | Status quo. Continuation of food program for summer | No breakdown; no brief details of expenses; no agency request. |
| OHS | \$ 7.0M | \$ 7.0M | Status Quo | No breakdown; no brief details of expenses; no agency request. |
| Public Assistance | \$ 47.0M | \$ 47.0M | \$20M for public assistance, \$20M for business, \$5K for farmer emergency relief | No brief details of expenses; no agency request. Lacking \$7M in the breakdown. |

Per BBMR Director’s response to the preliminary audit findings, he stated that they were aware that input from a few government agencies included proposed expenditures without a detailed breakdown of the expenses. However, according to him, the inputs the agencies provided were used to determine their budget estimate for the anticipated COVID-19 related expenditures. He

further stated that the disbursement or allotment is dependent on the actual expenses with appropriate documentation to support the release of funds.

Exceeded Agency’s Request

Certain approved budgeted expenditures in the Spending plan reflected amounts exceeding the agency’s requests. Excess amounts ranging from \$875K to \$3.0M or a total excess of \$12.2M were not supported with a clear description of expenses, nor with the details of the cost estimate. See Table 4 for a listing of budgeted expenditures that exceeded the agency’s request.

Table 4: Budgeted Expenditures Exceeded Agency’s Request

| Agency | Request | Amount Approved | Excess | Remarks |
|--------------|----------|-----------------|-----------|---|
| DOA | \$ 6.5M | \$ 9.5M | \$ 3.0M | Financial system upgrade for COVID transactions |
| DOC | \$ 1.2M | \$ 2.2M | \$ 1.0M | Food for detainees and video conferencing |
| DRT | \$ 47.0M | \$ 6.0M | \$ 6.0M | For reporting system |
| GFD | \$ 1.1M | \$ 2.0M | \$ 875.3K | No explanation for the excess |
| GMHA | \$ 10.6M | \$ 11.9M | \$ 1.3M | Doctors contracts |
| Total | \$ 19.5M | \$ 31.7M | \$ 12.2M | |

Below is BBMR’s explanation of certain excesses based on their replies to the preliminary audit findings.

- “DOC- an additional \$1M above official request to provide food contract services and \$15K for video communication for detainees to appear for court hearings at the discretion of the Governor”.
- “DRT- Additional \$6M to upgrade the financial system to accommodate online capabilities due to pandemic.”
- “GFD - Additional \$1.5M for fire trucks at the discretion of the Governor.”

Per BBMR Director’s response to audit preliminary findings, he stated that they included the amounts over the government entity’s official request based on the request and recommendation of the fiscal management team and approval of the Governor. It was further stated that there are government entities such as DRT, DPHSS, GFD, DOC, and GDOE, which received additional funds for certain programs and any unused funds could be identified for reprogramming to assist other program area funding shortfalls.

Approved Budgeted Expenditures Appeared Questionable in Description and/or Cost

We reviewed the description of the approved budgeted expenditures listed in the Spending Plan and compared these against the guidelines in the Guidance. Based on our comparison of expenditure descriptions, we determined that the descriptions in the Spending Plan appeared eligible, necessary, and reasonable in accordance with the Guidance. However, certain budgeted expenditures appeared questionable based on their descriptions (\$12M), costs (\$877K), or both (\$12.1M), or an overall total of \$25M. See Appendix 6 for details. (Note: The audit of these expenditures will be performed in Part II).

Questionable Description

Description of certain approved budgeted expenditures appeared questionable as to the nature of the expenses to satisfy the fund's eligibility criteria. Some expenditures did not have description, descriptions are vague and in general terms or cannot be associated with response to mitigate the effect of the pandemic. Some examples include contract for doctors (\$3.5M), credit card fees (\$3.5M), payroll expenses (\$3.1M), one-stop permit office and research office (\$825K) water system upgrade (\$400K), repairs and other expenses (\$654K) or a total of \$12M. See Appendix 6 for details.

Questionable Cost

Budgeted costs of some approved budgeted expenditures appeared questionable as these were due to the absence of a clear definition of the expenses or breakdown with quantity and unit costs and cost estimates. Some examples are face shields (\$150K), radios for emergency response vehicles (\$120K), air conditioning and filtration system (\$100K), temporary processing centers (\$100K), crisis communication and management plan (\$55K), and others (\$352K) or a total of \$877K. See Appendix 6 for details.

Questionable Description and/or Cost

Some approved proposed expenditures appeared questionable in both description and/or costs particularly those categorized as *reasonably necessary*. Specifically, these refer to costs to improve record-keeping and online tax filing and financial reporting system (\$12M). Although telework capabilities for public employees to enable compliance with public health precautions could be reasonably necessary, these were without estimated quantity and unit costs. These include laptops and accessories, computers, iPad, smart television sets, Wi-Fi routers, and MiFi devices (\$134K). Approved proposed expenditures appearing both questionable in the description and /or cost totaled \$12.1M. See Appendix 6 for details.

The Director of BBMR, agreeing to the audit preliminary findings, stated that these estimated cost amounts are based on the department's request due to time constraints imposed to formulate a COVID-19 budget. He further stated that although the requested dollar amounts are deemed questionable, all proposed expenditures requested were for COVID-19 related purposes. Furthermore, he stated that these amounts were used for budgeting purposes, were not verified by BBMR, and were used as good faith estimates.

Additionally, according to the BBMR Director, the budget was made at the direction of the fiscal management team based on their input and discussions with the department and agency heads and approved by the Governor who has full discretion on the use of funds. He further stated that the budget approved by the Governor is neither fixed nor inflexible and therefore can be reprogrammed or reallocated at the Governor's discretion.

Other Relevant Compliance and Informational Matters

Monthly COVID-19 Expenditure Report Not Satisfactorily Complied

PL 35-86 required the Governor to submit a report to the Speaker of the Guam Legislature, containing all COVID-19 expenses funded by the local and federal government within 20 days after the close of each calendar month. Additionally, EO 2020-13 provided that the Administration has to provide a report of expenditures for goods and services in response and towards the recovery from the pandemic monthly. The report has to be transmitted to the Legislature and posted to the Office of the Governor’s website.

As of July 31, 2020, no such monthly expenditure report for the months from May 2020 to July 2020 has been provided to the Speaker of the Guam Legislature nor posted on the Office of the Governor’s website. According to BBMR Director, there has not been any direct monthly expenditure report submitted to the Speaker of the Guam Legislature in compliance with PL 35-86. BBMR, however, stated that the GovGuam Federal Stimulus and Assistance Update for CARES Act and COVID-19 Programs Report as of May 14, 2020 and July 31, 2020 was submitted to the legislature to provide information of the CARES Act and COVID-19 federal grants received by GovGuam.

We noted that the mentioned report generally presented the COVID-19 expenditures *in total on a year to date basis and per agency*. Therefore, the required monthly report was not satisfactorily complied, as these did not reflect the nature of expenses spent. We recommend satisfactory compliance of the COVID-19 monthly-related expenditure report as required per PL 35-86 and EO 2020-13.

In BBMR Director’s response to the preliminary audit findings, he stated that in coordination with DOA, they will need to develop a reporting format for compliance. Further, he stated that BBMR intends to comply with the requirement of public law once the format is determined.

GovGuam Spent \$34.8M (30%) of \$118M CRF

As of July 31, 2020, GovGuam spent a total of \$34.9M, or 30% of the \$118M CRF. The agencies with the highest expenditures are shown in Table 5 below and Appendix 7 for details per agency.

Table 5: Agencies with the Highest COVID-19 Expenditures as of July 31, 2020

| Department / Agency | Total Appropriation | Total Allotment | Total Expenditures | % of Total Appropriation |
|---|---------------------|-----------------|--------------------|--------------------------|
| Department of Public Health & Social Services (Public Assistance Payments to Individuals) | \$ 22.2M | \$ 21.8M | \$ 16.3M | 73% |
| Guam Economic Development Authority (Small Businesses) | \$ 20.1M | \$ 15.0M | \$ 9.2M | 46% |
| Office of the Governor | \$ 12.8M | \$ 12.8M | \$ 3.0M | 23% |
| Guam Fire Department | \$ 3.9M | \$ 1.8M | \$ 1.3M | 33% |
| Guam Department of Education | \$ 1.0M | \$ 1.0M | \$ 1.0M | 100% |
| Guam Police Department | \$ 1.6M | \$ 1.3M | \$ 838.4K | 53% |

| | | | | |
|--|-----------|-----------|-----------|-----|
| Department of Corrections | \$ 2.8M | \$ 652.5K | \$ 635.9K | 22% |
| Judiciary | \$ 2.9M | \$ 509.2K | \$ 509.2K | 18% |
| Customs and Quarantine | \$ 605.7K | \$ 343.8K | \$ 405.1K | 67% |
| Guam Behavioral Health and Wellness Center (Department of Mental Health & Substance Abuse) | \$ 405.4K | \$ 264.1K | \$ 286.2K | 71% |

GovGuam Spent \$661.4M (70%) of \$949.1M of Total Federal Grants Received

As of July 31, 2020, GovGuam received \$949.1M, out of the estimated amount of \$1.63B from the US Treasury and other federal grantors. Total expenditures/encumbrances already paid amounted to \$661.4M, or 70%, leaving an available amount of \$287.7M. We did not review the entire report (except for the US Treasury grant of \$118M) because this is beyond our audit scope. See Appendix 8 for a federal stimulus update as of July 31, 2020.

Subsequent Event Disclosure

On October 7, 2020, the Department of Administration submitted a CRF expenditure report as of August 31, 2020 to the Guam Legislature. Generally, the report reflected the total COVID-19 expenditures of GovGuam agencies.

On November 5, 2020, as part of their response, BBMR furnished OPA with 923 pages of documents, which provided an update on details and subsequent modifications of budget allocations of approved budgeted expenditures. Due to the volume of documents, these were not attached to Appendix 2 BBMR Management Response and the auditors decided to review relevant and applicable documents in Part II of this audit.

Conclusion and Recommendations

On March 27, 2020, President Trump signed the CARES Act, US PL 116-136 into law. This provided an estimated Two Trillion Dollar stimulus package to states and territories to address the health and economic impacts of the COVID-19 pandemic. Per GovGuam Federal Stimulus and Assistance Update as of July 31, 2020, GovGuam is expected to receive \$1.6B of which \$661.4M was already spent and encumbered. Of the amount, GovGuam received \$118M directly from the US Treasury, upon which it created GovGuam CARES Act budget (Spending Plan). Of the \$118M, GovGuam spent a total of \$34.9M as of July 31, 2020.

The GovGuam CRF Spending Plan generally followed the policies and procedures provided by the Coronavirus Relief Fund Guidance for State, Territorial, Local and Tribal Governments. However, GovGuam lacked written specific processes and control activities relative to the CRF. The Spending Plan allocation of funds to agencies was generally based on the criteria of eligible expenditures outlined in the Guidance. Although most of the approved budgeted expenditures are eligible and reasonably necessary, certain of these expenditures lacked pertinent information, exceeded agencies' request, and were questionable based on its description and/or cost as reflected in the Spending Plan. Moreover, the required monthly report for all COVID-19 expenditures was not satisfactorily complied with.

We understand that in the short amount of time to spend the CARES Act funds, drafting specific controls and putting them in place in place to ensure appropriate spending may not be of utmost priority. However, due to the substantial amount of taxpayer's money allocated to respond to the COVID-19 pandemic, it is highly important to establish transparency and accountability mechanisms to provide safeguards and reasonable assurance that federal funds are used for the intended purposes, help ensure program integrity, and address fraud risks. Additionally, satisfactory compliance with the mandated monthly COVID-19 expenditures report would assure full transparency and accountability.

We therefore recommend:

1. DOA Management to design and implement control activities by adopting written policies and procedures for CRF and other federal assistance, if possible sooner or moving forward.
2. DOA and BBMR Management to satisfactorily comply with the monthly reporting requirement for all COVID-19 expenditures.

Classification of Monetary Impact

| Finding Description | Questioned Costs | Potential Savings | Unrealized Revenues | Other Financial Impact |
|---|------------------|-------------------|---------------------|------------------------|
| GovGuam policies and procedures on CRF Spending Plan generally followed the Guidance | | | | |
| GovGuam lacked written specific processes and control activities for the CRF | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| Criteria in Spending Plan Fund Allocation to the Agencies Followed the Guidance | | - | - | - |
| Certain approved budget amounts lacked pertinent information | \$ - | \$ - | \$ - | \$ - |
| Certain approved budget amounts exceeded agency requests | \$ - | \$ - | \$ - | \$ - |
| Certain approved budgeted expenditures appeared questionable in description and/or costs | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| Other Compliance Matters | - | - | - | - |
| Required Covid-19 monthly expenditure report not satisfactorily complied | \$ - | \$ - | \$ - | \$ - |
| | | | | |
| Totals | \$ - | \$ - | \$ - | \$ - |

Management Response and OPA Reply

In August 2020, we transmitted our preliminary draft report to the Chief of Staff, BBMR Director, and DOA Director and held a virtual meeting with them in September 2020 to discuss our preliminary findings. BBMR sent their response via email in September 2020.

In October 2020, we transmitted our draft final report and had another virtual meeting with them to discuss our final report. During these meetings, the BBMR Director and DOA Director expressed their justifications and concerns with the audit findings. We incorporated some of their responses into our final report.

In November 2020, we received BBMR Director's response to our final report via direct email to the Public Auditor and provided 923 pages of spreadsheets and documents, which reflected an update on the details and subsequent modifications of allocations on of the approved budgeted expenditures. Considering the volume of documents, which generally supported revisions to the original Spending Plan, we decided to review the relevant and applicable documents in Part II of this audit. See Appendix 2 for BBMR management response.

In November 2020, we also received the DOA Director's formal response. See Appendix 3 for DOA management response.

The legislation creating the Office of Public Accountability requires agencies to prepare a corrective action plan to implement audit recommendations, to document the progress of implementing the recommendation, and to endeavor to complete implementation of the recommendations no later than the beginning of the next fiscal year. We will contact BBMR and DOA to provide the target date and title of the official(s) responsible for implementing the recommendations.

We appreciate the cooperation given to us by the staff and management of BBMR and DOA during this audit.

OFFICE OF PUBLIC ACCOUNTABILITY



Benjamin J.F. Cruz
Public Auditor

Appendix 1:

Objective, Scope, and Methodology

Our audit objectives were to determine whether:

1. GovGuam has written policies and procedures, processes, and internal controls pertaining to the receipt, allocation, and disbursements of the CRF; and
2. fund allocations to government agencies were based on established criteria and methodology and these were adhered to.

Audit Scope

Our audit scope covered COVID -19 related reports from BBMR focused on the \$118M CARES Act Budget (Spending Plan) from March 1, 2020 to July 31, 2020, as well as AS400 System recorded transactions

Methodology

Our audit methodology included the following:

- 1) Reviewed pertinent federal laws such as the CARES Act and Guidance specifically the Corona Virus Relief Fund Guidance for State, Territorial, Local and Tribal Governments.
- 2) Reviewed selected Guam Governor's executive orders and memoranda, and other relevant documents pertaining GovGuam's response to the COVID-19 pandemic.
- 3) Reviewed Standards for Internal Control for Federal Governments, selected federal reports relative to COVID-19, and best practices from other federal agencies or audit institutions.
- 4) Identified and reviewed GovGuam wide FY 2019 Compliance Report and Single Audit Report. *There were no findings related to CRF. Internal control findings in regular federal grants will be addressed in Part II on the testing of internal controls.*
- 5) Identified, documented, and reviewed hotline tips or citizen's concerns received by OPA pertaining to federal grants. *Verification of one hotline tip will be performed in Part II.*
- 6) Reviewed the following relevant reports :
 - GovGuam CARES Act budget (Spending Plan) for \$118M.
 - FY2020 Government of Guam Federal Stimulus and Assistance Update for CARES Act and COVID-19 programs as of June 10, 2020 and July 31, 2020.
 - Memo to a Senator of the 35th Guam Legislature-Exhibits A & B and supporting documentation.
 - CARES Act Relief Fund Grant (\$118M) AS400Accounts & Funding Levels as of July 31, 2020.
- 7) Inquired with BBMR on the allocation/budget process and process flow of disbursements.
- 8) Inquired with DOA on the process flow of disbursements per DOA's perspectives.
- 9) Made determination if expenditures contained in the Spending Plan are eligible expenses and compared with the Guidance.

We conducted this audit in accordance with the standards for performance audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States of America. These standards require that we plan and perform our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Appendix 2: BBMR Management Response

Hafa Adai Public Auditor Cruz!

Please find a link to BBMR's responses to the OPA's Draft COVID-19 Fund Disbursement Performance Audit

We are specifically addressing the \$117,968,257.80 received from the Coronavirus Relief Fund as part of the CARES Act federal funding appropriated to address the Coronavirus nationwide.

BBMR **firmly** believes we adhered to our existing policies and procedures, processes and internal controls pertaining to the receipt, allocation and disbursements of the funds.

We also believe we handled fund allocations to government agencies based upon established criteria and that:

- our current policies and procedures guided our work in accounting for the receipt of the COVID-19 funds,
- our current policies and procedures guided our work in creating a draft budget for the use of the COVID-19 funds and that,
- our current policies and procedures guided our work in addressing budget revisions as appropriate and approved by the Governor and by public law relative to the COVID-19 funds.

The link will provide you with a detailed spreadsheet showing the initial budget allocation and any revisions made to date. You will see notes on the rationale for any revisions and BBMR's internal budget modification forms detailing and documenting the revisions to both amounts and the object categories where any revisions were made. This methodology demonstrates our adherence to existing internal controls that guided BBMR in the process to date.

I will remind you and your staff that the performance of this task is NOT complete and while we believe this audit would have been better served being undertaken AFTER the performance period of December 30, 2020, we can understand the pressure your office is under to undertake this audit now as opposed to what rightly should have been addressed after we have run through this fight against the Coronavirus.

It is my greatest desire that your office take into consideration this information and include it into a REVISED report which supports the adherence of internal controls, policies and procedures which will mitigate any concern for fraud, waste or abuse of these discretionary funds made exclusively available to Governor Leon Guerrero.

Thank you and Stay Safe!

Lester L. Carlson, Jr.
Director
Bureau of Budget and Management Research
Office of the Governor
P.O. Box 2950
Hagatna, Guam 96932

CARES ACT (U.S. P.L. 116-136)
COVID-19 RELIEF FUND GRANT (\$117,968,257.80)
AUTHORITY: U.S. P.L. 116-136 (Title V, Sec. 5001)

| | | | A | B | C | | | |
|---|---|-----------------------|--|---|--|---|---------------------|---|
| | DEPARTMENT / AGENCY | AS400 ACCOUNT NO. | ORIGINAL FUNDING LEVEL (APPROPRIATION LEVELS); | YTD MODIFICATIONS / REPROGRAMMING; (10-28-2020) | CURRENT / YTD APPROPRIATION (10-28-2020) [A + B] | AUTHORITY (EXECUTIVE ORDER, PUBLIC LAW, ETC.) 2/ | ATTACH NO. | COMMENTS / NOTATIONS |
| 1. COVID-19 Related Medical Expenses 1/ | | | | | | | | |
| * COVID-19-related expenses of public hospitals, clinics, and similar facilities. | | | | | | | | |
| * Expenses of establishing temporary public medical facilities and other measures to increase COVID-19 treatment capacity, including related construction costs. | | | | | | | | |
| * Costs of providing COVID-19 testing, including serological testing. | | | | | | | | |
| * Emergency medical response expenses, including emergency medical transportation, related to COVID-19. | | | | | | | | |
| * Expenses for establishing and operating public telemedicine capabilities for COVID-19-related treatment. | | | | | | | | |
| A | American Medical Center / FHP / SDA | 5 677 C20 0600 CV 610 | \$7,000,000.00 | (\$5,000,000.00) | \$2,000,000.00 | E.O. 2020-06 / E.O. 2020-35 / GEDA, Healthcare System Information & Application Form / BBMR FORM-F-12 (MOD) | 1-A1 / A2 / A3 / A4 | Initially funded at \$7M per estimate from the Office of the Governor, \$5M reprogrammed to Quarantine Facilities (see copy of MOD attached), Remaining \$2M to be utilized by GEDA for Tier 1 & Tier 2 Clinic support |
| B | Department of Public Health & Social Services | 5 677 C20 1700 CV 610 | \$313,237.00 | \$0.00 | \$313,237.00 | DPHSS Request | -- | Miscellaneous costs for COVID-19 testing. |
| C | Guam Behavioral Health & Wellness Center | 5 677 C20 2300 CV 610 | \$77,726.00 | \$200,000.00 | \$277,726.00 | BBMR MOD / GBHWC Request | 1-C1 | Rental of ADA Portable toilet for screening area (\$3,600) and collateral equipment for COVID isolation unit (\$20K), Stipends for crisis hotline workers (Actual expenses is \$6K, projected expense is \$42K). Water for hotline workers (\$6 actual, \$120 projected), Telehealth Software, Approx. \$200K reprogrammed in per BBMR management (9/4/2020) for Isolation facility renovations/repairs |
| D | Guam Fire Department | 5 677 C20 4200 CV 610 | \$1,820,834.00 | \$0.00 | \$1,820,834.00 | OPD Request | -- | Ambulance repairs, medical oxygen refills, collection of Biohazard waste (\$35,834). Purchase of three (3) ambulances to be utilized solely for COVID (\$285K) and two (2) firetrucks (\$1.5M) |
| E | Guam Memorial Hospital | 5 677 C20 9966 CV 610 | \$3,514,658.00 | (\$1,461,060.00) | \$2,053,598.00 | BBMR MODS / GMHA Request | 1-E1 / E2 | Contracts for Doctors (Actual expenses is \$317,985, Projected expenses is \$3,196,672.61, Reprogrammed out \$550,517 to GMHA Differential Pay for Contract Doctors (see copy of MOD attached), Reprogrammed out \$910,543 for OHS procurement of GMHA equipment (see copy of MOD attached) |
| F | Guam Police Department | 5 677 C20 1200 CV 610 | \$494,990.00 | \$0.00 | \$494,990.00 | OPD Request | -- | Projected. Toughbooks for vehicles (\$67.5K), mounts for Toughbooks (\$7.5K), Emergency response vehicles (10 total) (\$299,990), Radios for emergency response vehicles (\$120K) |
| G | Office of Homeland Security | 5 677 C20 0280 CV 626 | \$3,000,000.00 | (\$500,000.00) | \$2,400,000.00 | BBMR MOD / GHS-OCD Request | 1-G1 | Temporary Hospital Program/ COVID related expenses, To Emergency Dec. Accounts (Ref 5677C200280CV623 & 624) (see copy of MOD attached) |
| | | | \$16,221,445.00 | (\$6,861,060.00) | \$9,360,385.00 | | | |
| 2. COVID-19 Related Public Health Expenses 1/ | | | | | | | | |
| * Expenses for communication and enforcement by State, territorial, local, and Tribal governments of public health orders related to COVID-19. | | | | | | | | |
| * Expenses for acquisition and distribution of medical and protective supplies, including sanitizing products and personal protective equipment, for medical personnel, police officers, social workers, child protection services, and child welfare officers, direct service providers for older adults and individuals with disabilities in community settings, and other public health or safety workers in connection with the COVID-19 public health emergency. | | | | | | | | |
| * Expenses for disinfection of public areas and other facilities, e.g., nursing homes, in response to the COVID-19 public health emergency. | | | | | | | | |

CARES ACT (U.S. P.L. 116-136)
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AUTHORITY: U.S. P.L. 116-136 (Title V, Sec. 5001)

| | | | A | B | C | | | |
|---|--|-----------------------|--|---|--|--|------------|---|
| | DEPARTMENT / AGENCY | AS400 ACCOUNT NO. | ORIGINAL FUNDING LEVEL (APPROPRIATION LEVELS): | YTD MODIFICATIONS / REPROGRAMMING: (10-28-2020) | CURRENT / YTD APPROPRIATION (10-28-2020) [A + B] | AUTHORITY (EXECUTIVE ORDER, PUBLIC LAW, ETC.) 2/ | ATTACH NO. | COMMENTS / NOTATIONS |
| | * Expenses for technical assistance to local authorities or other entities on mitigation of COVID-19-related threats to public health and safety. | | | | | | | |
| | * Expenses for public safety measures undertaken in response to COVID-19. | | | | | | | |
| | * Expenses for quarantining individuals. | | | | | | | |
| A | Bureau of Budget & Management Research | 5 677 C20 0400 CV 620 | \$11,433.00 | \$0.00 | \$11,433.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / BBMR's Request | -- | Office reconfiguration to accommodate COVID policies (\$11,432.09) |
| B | Civil Service Commission | 5 677 C20 0500 CV 620 | \$6,348.00 | \$730.00 | \$7,078.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / CSC Request / BBMR MODS | 2-B1 / B2 | Face masks, hand sanitizer, latex gloves, and hand held digital thermometer (\$3,225). Lysol spray and Clorox wipes (\$560). Plexi glass installation (\$2,562.50). Initially funded at \$6,348. MOD of (\$730) is a request to release reserve in object class 230 and 240 to cover cost for COVID19 compliance needed to purchase plexiglass, pharmaceutical supplies and the reprogramming of CV funds from supplies CV620-230 to compliance contract CV630-230. |
| C | Customs & Quarantine | 5 677 C20 3200 CV 620 | \$261,972.00 | \$0.00 | \$261,972.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / OQA's Request | -- | Latex gloves, N95 mask, alcohol, disinfectant spray, disinfectant wipes, hand sanitizer (\$51,971.50). Department wants to contract \$30K/month for sanitation for 7 months (\$210,000) |
| D | Department of Agriculture | 5 677 C20 1600 CV 620 | \$1,500.00 | \$0.00 | \$1,500.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / Dept. of Agriculture's Request | -- | Surgical Face masks (\$1,500) |
| E | Department of Corrections | 5 677 C20 1300 CV 620 | \$54,042.00 | \$0.00 | \$54,042.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / DOC's Request | -- | Alcohol, N95 mask, alcohol, gloves, hand sanitizers, surgical masks, disinfecting wipes, PPE kits, infrared forehead thermometers, disposable probe covers, ear thermometer, spit sock (\$45,045.40) Bleach disinfectant, toilet tissue, pine cleaner, trash bags (\$8,995.07) |
| F | Department of Military Affairs | 5 677 C20 3700 CV 620 | \$98,850.00 | \$0.00 | \$98,850.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / Dept. of Military Affairs Request | -- | National Guard Active Duty 03/16/20-03/31/20 (\$98,000). Sanitizing products (\$700). *Not specified* (\$150) |
| G | Department of Public Works | 5 677 C20 1000 CV 620 | \$63,000.00 | \$0.00 | \$63,000.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / DFW's Request | -- | Purchase of PPEs for employees & sanitation of fleet used (\$63,000) |
| H | Department of Revenue & Taxation | 5 677 C20 0800 CV 620 | \$46,966.00 | \$0.00 | \$46,966.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / Dept. of Revenue & Taxation's Request | -- | Acrylic shields for all rooms and desks that require such installations (\$46,966) |
| I | Department of Youth Affairs | 5 677 C20 2000 CV 620 | \$97,550.00 | \$0.00 | \$97,550.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / DYA's Request | -- | PPE masks (\$11,250). Projected sanitizing services and additional sanitation supplies (\$80,000) |
| J | DISID | 5 677 C20 2600 CV 620 | \$39,754.00 | \$0.00 | \$39,754.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / DISID's Request | -- | Thermal body scanner, masks, gloves, first aid kits (\$10,504). Antibacterial hand soap, alcohol, hand sanitizer, Lysol disinfecting wipes and spray, touch free foam dispenser, foam sand sanitizer, paper towel, and disinfecting services (\$22,250). Plexi-glass shield (\$7,000) |

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| | | | A | B | C | | | |
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| K | Guam Behavioral Health & Wellness Center | 5 677 C20 2300 CV 620 | \$87,373.00 | \$0.00 | \$87,373.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GBHWC's Request | -- | Masks, gloves, face shields, hand sanitizers, germicidal wipes, thermometers (\$15,048.68). Paper towel, toilet tissue, bleach, all purpose cleaner, spray bottles, etc. (\$61,324) |
| L | Guam Community College | 5 677 C20 9981 CV 620 | \$170.00 | \$0.00 | \$170.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GCC's Request | -- | Gloves (\$169.20) |
| M | Guam Environmental Protection Agency | 5 677 C20 2200 CV 620 | \$32,351.00 | \$0.00 | \$32,351.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GEPA's Request | -- | N-95 masks, surgical masks, soft earloop masks, gloves (\$1,578). Rubbing alcohol, hand sanitizer, disinfecting wipes, biohazard bags (\$5,476.68). Plexi-glass installation, 10x20 office space container to practice social distancing (\$25,295.56) |
| N | Guam Fire Department | 5 677 C20 4200 CV 620 | \$204,240.00 | \$0.00 | \$204,240.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GFD's Request | -- | N-95 masks, respirator, sterile gloves, gowns, procedural masks, sanitation wipes, hand sanitizers, electronic thermometers, blood pressure cuffs, ruggedized tablets, firefighter bunker gear, spare oxygen tanks, and decontamination tents (\$204,240) |
| O | Guam International Airport Authority | 5 677 C20 9961 CV 620 | \$26,828.00 | \$0.00 | \$26,828.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GIAA's Request | -- | Particulate respirator and surgical mask, infrared thermometer for body temperature, palm held thermal imagers, gloves (\$16,613). Auto electric dispenser stands, sanitizers, sanitizer dispensers, disinfectant sprays (\$10,214.30) |
| P | Guam Memorial Hospital Authority | 5 677 C20 9966 CV 620 | \$319,410.00 | \$0.00 | \$319,410.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GMHA's Request | -- | Inventory Issues and Supplies (\$319,410) |
| Q | Guam Police Department | 5 677 C20 1200 CV 620 | \$288,554.00 | \$0.00 | \$288,554.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GPD's Request | -- | Surgical mask with eye shield, mask, protective shields, gloves, soft earloop and plastic facemasks, duct tape, N-95 masks, safety goggles, Tyvek Suits/boots/skirts (\$196,380.10). Gloves and hand sanitizers, bleach/ Clorox/ wipes/ paper towels, rubbing alcohol, disinfecting wipes, gentle hand sanitizer/ touch free HS, wipes and sanitizer, rubbing alcohol, spray bottles, hand sanitizer, disinfecting wipes (\$80,882). Reflective cones, 20x20 canopies, pop-up canopies, tables and coolers, Portable toilet |
| R | Guam Power Authority | 5 677 C20 9967 CV 620 | \$7,528.00 | \$0.00 | \$7,528.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GPA's Request | -- | Respirators, non-contact thermometers, safety kit and glasses (\$1,527.11). Disinfecting contract (\$6,000) |
| S | Guam Public Library System | 5 677 C20 1800 CV 620 | \$35,540.00 | \$0.00 | \$35,540.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / Guam Public Library System's Request | -- | Campaign material regarding covid-19 (\$120). Face masks, gloves and first aid kit (\$1,332). Disinfection services, steam cleaning of carpet/chair/floor, hand sanitizers, hand soap, Clorox wipes, Lysol spray, spray bottles, Kleenex, trash can, masking tape, Clorox, trash bags, plastic sheeting, handwashing station (\$28,687.20). Plexi glass installation (\$5,400) |
| T | Guam Visitors Bureau | 5 677 C20 9970 CV 620 | \$23,560.00 | \$0.00 | \$23,560.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GVB's Request | -- | COVID communication (\$4,000). Various PPE and cleaning supplies, thermometers (\$14,557.38). Plexi-glass installation (\$5,000) |
| U | Guam Waterworks Authority | 5 677 C20 9978 CV 620 | \$385,050.00 | (\$57,760.00) | \$327,290.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / GWA's Request / BBRM MODS | 2-U1 / U2 | Communications/ public service announcements (\$32,876.67). Personal protective equipment (\$125,858.32). Cleaning and disinfection for Upper Tamon, cleaning and disinfection for fire other locations (\$206,114.67). Signs and Plexi-glass shields, drive thru expenses not included in work order, drive thru work order (\$20,196.77). Initially funded at 385,050. Approx. \$12,760 reprogrammed in line with GWA memorandum dated July 9,2020. Additional \$45K reprogrammed for additional licenses for GoTMeeting and Adobe Applications and additional funds needed to expand online payment options for GWA customers through contract with Xtendy. |

CARES ACT (U.S. P.L. 116-136)
COVID-19 RELIEF FUND GRANT (\$117,968,257.80)
AUTHORITY: U.S. P.L. 116-136 (Title V, Sec. 5001)

| | | | A | B | C | | | |
|----|--|-----------------------|--|---|--|--|---------------|--|
| | DEPARTMENT / AGENCY | AS400 ACCOUNT NO. | ORIGINAL FUNDING LEVEL (APPROPRIATION LEVELS): | YTD MODIFICATIONS / REPROGRAMMING: (10-28-2020) | CURRENT / YTD APPROPRIATION (10-28-2020) [A + B] | AUTHORITY (EXECUTIVE ORDER, PUBLIC LAW, ETC.) 2/ | ATTACH NO. | COMMENTS / NOTATIONS |
| V | Hagatna Restoration & Redevelopment Authority | 5 677 C20 9986 CV 620 | \$4,200.00 | (\$939.00) | \$3,261.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / HERRA's Request / BBMR MOD | 2-V1 | Portable air purifier, UV air purifier, cleaning materials (\$4,200). Initially funded at \$4,200. Attached MOD for (\$939) due to a request to release reserve funds for the procurement of cleaning supplies, PPE's and Air purifying equipment as specified in the HERRA's Covid-19 relief fund budget submission and to reprogram \$939 under object category 250 (Equipment) to act. no. 5677C209986CV630-250-CARES Act- HERRA (Compliance) |
| W | Judiciary of Guam | 5 677 C20 9901 CV 620 | \$68,400.00 | \$407,120.31 | \$475,520.31 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / Memorandum from Governor's Acting COS / Judiciary of Guam's Request / BBMR MOD | 2-W1 | Hand sanitizer, dispensers, N-95 masks, medical masks (\$3,808.54). Air duct cleaning and carpet cleaning (\$63,401.35). Plexi glass installation (\$1,188.73). Initially funded at \$68,400. The reprogramming is in accordance with the request received and approved by the Acting Chief of Staff of the Governor's Office (Ref. attached letter dated May 19, 2020). |
| X | Office of Homeland Security | 5 677 C20 0280 CV 625 | \$4,000,000.00 | \$9,000,000.00 | \$13,000,000.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / BBMR MODS / JIC Releases No. 11, 36, 62, 140, 150, and 202 / Mandatory Quarantine Protocol- non-Manila travelers / Mandatory Quarantine Protocol- Manila Travelers / Voluntary Quarantine Order (Arriving Persons- Current Guam Resident) / Voluntary Quarantine Facility FAQ / Press Release: Guam Communicable Disease Response Plan and Protocol Remains in Place / DPHSS Guidance Memo. 2020-11 | 2-X1 to 2-X20 | Initially funded at \$4,000,000. Please see attached MOD's to release a total of \$9,878,900. Description of Action is a Request to release reserve funds under the Emergency Declaration (COVID-19/Local Match) account per BBMR management directive so the Guam Homeland Security/ Office of Civil Defense can make the necessary transfers of emergency expenditures accordingly from their local emergency account. In addition, the request to release and reprogram reserve funds involves the CARES Act- Small Businesses to COVID-19 Mandatory Quarantine to cover COVID-19 quarantine facilities expenses per BBMR Management directive on 09/01/20. |
| Y | Office of the Chief Medical Examiner | 5 677 C20 3000 CV 620 | \$3,770.00 | \$0.00 | \$3,770.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / Chief Medical Examiner's Request | -- | Poster instruction metal signs (\$400). Gloves, cadaver bags, cadaver carrier cover, protective coverall, medical isolation gowns, safety goggles, respirator masks (\$3,370) |
| Z | Office of the Governor | 5 677 C20 0200 CV 620 | \$9,400.00 | \$300,000.00 | \$309,400.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / BBMR MOD | 2-Z1 | COVID communications (\$3,000). Cleaning of the conference room, disinfecting Governor's complex, disinfection sprayer, also rodent control (\$6,400). Initially funded at \$9,400. Approx. \$300K transferred in community outreach, communication, and public service announcements related to COVID-19. |
| AA | Office of the Governor / OHS - Emergency Declaration | 5 677 C20 0280 CV 623 | \$500,000.00 | \$500,000.00 | \$1,000,000.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / BBMR MOD | 2-AA1 | Initially funded at \$500,000. Additional \$500K transferred in to cover costs related to E.O. 2020-11 & 2020-16 per BBMR management directive so the Guam Homeland Security/ Office of Civil Defense can make the necessary transfers of emergency expenditures accordingly from their local emergency account. |
| BB | Office of the Governor / OHS - Emergency Declaration | 5 677 C20 0280 CV 624 | \$200,000.00 | \$100,000.00 | \$300,000.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / BBMR MOD | 2-BB1 | Initially funded at \$200,000. Additional \$100K transferred in to cover costs related to E.O. 2020-03 and public health emergency per Title 10 OCA, Ch. 19, §19803. Reprogramming it per BBMR management directive so the Guam Homeland Security/ Office of Civil Defense can make the necessary transfers of emergency expenditures accordingly from their local emergency account. |
| CC | Port Authority of Guam | 5 677 C20 9979 CV 620 | \$7,267.00 | \$0.00 | \$7,267.00 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / Port Authority of Guam's Request | -- | Personal protective equipment via purchase orders (\$7,266.30) |
| DD | Guam Solid Waste Authority (GSWA) (NEW) | 5 677 C20 9910 CV 620 | \$0.00 | \$20,000.00 | \$20,000.00 | BBMR MOD / GSWA's Request | 2-DD1 | Not initially funded. Mod to transfer \$20K for PPE's, at the request of the department and approved by the BBMR Director |
| EE | University of Guam | 5 677 C20 9973 CV 620 | \$52,108.00 | \$22,438.77 | \$74,646.77 | E.O. 2020-03 to E.O. 2020-20, E.O. 2020-22 to E.O. 2020-38 / UOG's Request / BBMR MOD | 2-EE1 | Thermometers, N-95 masks, face shields, masks, gloves, oximeter (\$32,603.89). Disinfection janitorial services, disinfection wipes, and rubbing alcohol (\$19,503.98) |
| | | | \$6,937,164.00 | \$10,291,690.08 | \$17,228,854.08 | | | |

CARES ACT (U.S. P.L. 116-136)
COVID-19 RELIEF FUND GRANT (\$117,968,257.80)
AUTHORITY: U.S. P.L. 116-136 (Title V, Sec. 5001)

| | | | A | B | C | | | |
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| 3. COVID-19 Related Payroll Expenses for Public Safety, Public Health, Health Care, Human Services 1/ | | | | | | | | |
| * Payroll expenses for public safety, public health, health care, human services, and similar employees whose services are substantially dedicated to mitigating or responding to the COVID-19 public health emergency. | | | | | | | | |
| A | Executive Branch Line Agencies | 5 677 C20 9999 CV 677 - 290 | \$22,000,000.00 | (\$10,278,179.00) | \$11,721,821.00 | E.O. 2020-08 / E.O. 2020-16 / E.O. 2020-30 / BBMR MODS | 3-A1 to A11 | DOA estimate for executive line agencies amounted to \$800K per pay period, or for a total of \$18,690,000. At the Governor's discretion, the total set aside for the executive branch pay differential amounted to \$22,000,000. Account established as the primary source account for the Executive Branch Differential Pay. In order to account for specific agency expenses, individual accounts were made for every department. Transfers out to the individual department accounts, to date, amounts to \$6,742,179. Subsequent transfers out amounts to \$3,488,000, which is broken down as follows: DPR/MCOG OHAPP Program (\$1,500,000), GBHWC Isolation Facility (\$200,000), Reconciliation of COVID Fund appropriation (\$18,000), Governor's Office Public Information Program (\$300,000), and GEDA Small Business Program (\$1,000,000), GVB Social Media Initiative (\$250,000), GSWA PFEs (\$20,000), GWA Customer Service Request Program (\$50,000), and UOG PFEs (\$150,000) and Contract Training Workshops (\$48,000). Pending further transfers out to individual department differential pay accounts for July 2020 through September 2020. |
| B | Executive Branch Line Agencies | 5 677 C20 **** CV 677 11* | \$0.00 | \$6,742,179.00 | \$6,742,179.00 | E.O. 2020-08 / E.O. 2020-16 / E.O. 2020-30 / BBMR MODS | 3-B1 | Each department's differential pay account is funded by the source account noted above. Department differential pay accounts pending transfers out of the source account for pay periods from July 2020 through September 2020. |
| C | Guam Memorial Hospital Authority | 5 677 C20 9966 CV 677 | \$3,087,714.00 | \$550,517.00 | \$3,638,231.00 | E.O. 2020-08 / E.O. 2020-16 / E.O. 2020-30 / GMHA's Request / BBMR MOD | 3-C1 | Reprogrammed \$550,517 per BBMR management directive on 10/2/20 from OMBIA Doc or contracts (5677C209966CV610). |
| D | Guam Visitors Bureau | 5 677 C20 9970 CV 677 | \$5,000.00 | \$0.00 | \$5,000.00 | E.O. 2020-08 / E.O. 2020-16 / E.O. 2020-30 / GVB's Request | -- | Projected differential pay as provided by GVB. |
| E | Judiciary | 5 677 C20 9901 CV 677 | \$2,793,000.00 | (\$472,460.48) | \$2,320,539.52 | E.O. 2020-08 / E.O. 2020-16 / E.O. 2020-30 / Judiciary of Guam's Request / BBMR MOD | 3-E1 | DOA estimate for Judiciary, OAG, and OPA combined amounted to \$190,000 per pay period, or for a total of \$3,990,000. Bureau split the total estimate on a 70/15/15 basis between the Judiciary, OAG, and OPA, respectively. As such, Judiciary's allocation amounted to \$2,793,000. Transfer out of \$472,460.48 based on expenses submitted by the Judiciary (attached). |
| F | OAG | 5 677 C20 1100 CV 677 | \$598,500.00 | \$0.00 | \$598,500.00 | E.O. 2020-08 / E.O. 2020-16 / E.O. 2020-30 / OAG's Request | -- | 15% of DOA's estimate for Judiciary, OAG, and OPA (see note above). |
| G | OPA | 5 677 C20 9959 CV 677 | \$598,500.00 | \$0.00 | \$598,500.00 | E.O. 2020-08 / E.O. 2020-16 / E.O. 2020-30 / OPA's Request | -- | 15% of DOA's estimate for Judiciary, OAG, and OPA (see note above). |
| H | University of Guam | 5 677 C20 9973 CV 677 | \$70,219.00 | (\$26,563.64) | \$43,655.36 | E.O. 2020-08 / E.O. 2020-16 / E.O. 2020-30 / BBMR MODS / UOG's Request | 3-H1 / H2 | Projected differential pay as provided by UOG. Transfer out of \$2,117.87 to UOG CV630 account (7/23/2020); Transfer out of \$24,445.77 to UOG CV620 & CV630 accounts (10/28/2020). |
| | | | \$29,152,933.00 | (\$3,484,507.12) | \$25,668,425.88 | | | |
| 4. COVID-19 Related Actions to Facilitate Compliance with Public Health Measures 1/ | | | | | | | | |
| * Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions. | | | | | | | | |
| * Expenses to facilitate distance learning, including technological improvements, in connection with school closings to enable compliance with COVID-19 precautions. | | | | | | | | |
| * Expenses to improve telework capabilities for public employees to enable compliance with COVID-19 public health precautions. | | | | | | | | |
| * Expenses of providing paid sick and paid family and medical leave to public employees to enable compliance with COVID-19 public health precautions. | | | | | | | | |

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| | * COVID-19-related expenses of maintaining state prisons and county jails, including as relates to sanitation and improvement of social distancing measures, to enable compliance with COVID-19 public health precautions. | | | | | | | |
| | * Expenses for care for homeless populations provided to mitigate COVID-19 effects and enable compliance with COVID-19 public health precautions. | | | | | | | |
| A | Bureau of Budget & Management Research | 5 677 C20 0400 CV 630 | \$34,239.00 | \$0.00 | \$34,239.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / BBMR's Request | -- | Laptops (\$32,640), wireless trace (749.40), laptop bags (\$849.40) The cost estimates are based on a price quotation provided by a prospective vendor. |
| B | Civil Service Commission | 5 677 C20 0500 CV 630 | \$11,260.00 | (\$730.00) | \$10,530.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / BBMR MODS / CSC's Request | 4-B1 / B2 | Zoom conference subscription (\$160), live stream/webcast costs (1.6K), 60" smart television (\$2K), iPad Mini (\$600), and Laptop (\$1.5K), \$1,737 reprogrammed to CV 620 account for contract to procure plexiglass shield fabrication. Net amount of \$730 reprogrammed out of this account to CSC's CV620 account. The cost estimates are based on a price quotation provided by a prospective vendor. |
| C | Department of Corrections | 5 677 C20 1300 CV 630 | \$2,152,295.80 | \$0.00 | \$2,152,295.80 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / JIC Release No. 59 / DOC's Request | 4-C1 | Video communications to present detainees for court hearing as opposed to physical transport. Expenditures to date: Pant (\$2,866.31), hardware (3,759.71), plumbing (\$1,203.05), electrical (\$5,135.97), small appliances (water heater, hose gasket, etc.) (\$541.22), AC supplies (\$1,432), water closets (\$2,932.50), and mattresses (\$22,785). Projected expenses: food contract services for social distancing (\$1M), fire retardant mattresses (\$25K), bed frames (\$100K), toilet replacements (\$50K), fever screening thermal camera (\$2K), electrical repair/upgrade (\$25K), water system repair/upgrade (\$400K), disposable face masks (\$15K), face shields (\$150K), N95 fit test kits (\$1.5K), isolation gowns (\$25.4K), shoe covers (\$40K), bouffant caps (\$1.4K), gloves (\$60K), sun-cloth (\$10K), Clorox wipe-up (\$5K), isopropyl alcohol (\$3K), biohazard bags (\$9.4K), biohazard trash cans (\$960), alcohol prep pads (\$9K), HEPA Air Filter Tract (\$24K), thermo-scan thermometers (\$4K), disinfectant spray (\$2K), hand sanitizers (\$18K), hand sanitizer dispensers (\$500), hazardous waste management contract (\$17.5K), separate air conditioning and filtration system (\$100K). Reduced due to rounding. The cost estimates are based on DOC's submittal of its COVID-19 related expenditures and forecast to 12/20/2020. |
| D | Department of Parks & Recreation | 5 677 C20 2500 CV 630 | \$250,000.00 | (\$250,000.00) | \$0.00 | E.O. 2020-23 / E.O. 2020-37 / BBMR MODS / JIC Release Nos. 103 & 143 | 4-D1 / D2 / D3 / D4 | The Homeless (Safe Haven) Program was initially budgeted at \$250K under the Department of Parks and Recreation due to previously identified site for the Homeless. Approx. \$1.5M reprogrammed per BBMR management directive on 7/13/2020 for DPR OHAPP Program with the MCOG per E.O. 2020-23. The total of \$1.75M is then reprogrammed from DPR to Office of the Governor per E.O. 2020-37. |
| E | Office of the Governor (Homeless Housing / Safe Haven Program) (NEW) | 5 677 C20 0200 CV 631 | \$0.00 | \$1,750,000.00 | \$1,750,000.00 | E.O. 2020-23 / E.O. 2020-37 / BBMR MOD / JIC Release Nos. 103 & 143 | 4-E1 / D3 / D4 | The total of \$1.75M budgeted for the DPR (Safe Haven) OHAPP Program reprogrammed and transferred to the oversight of the Office of the Governor pursuant to E.O. 2020-37. |
| F | Department of Youth Affairs | 5 677 C20 2000 CV 630 | \$10,235.00 | \$0.00 | \$10,235.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / DYA Request | -- | Projected expenses for computers (\$6K) and DSL for telework and zoom conferencing (\$4,235). The cost estimates are based on a based on DYA's submittal of its COVID-19 anticipated expenditures. |
| G | DISID | 5 677 C20 2600 CV 630 | \$33,400.00 | \$0.00 | \$33,400.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / DISID Request | -- | Laptops (12) (\$30K), teleworking services to include Zoom (\$1K), MIFI devices (6) (\$2.4K). The cost estimates are based on DISID's submittal of its COVID-19 anticipated expenditures. |
| H | Guam Behavioral Health & Wellness Center | 5 677 C20 2300 CV 630 | \$8,400.00 | \$0.00 | \$8,400.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / JIC Release No. 32 / GBHWC Request | 4-H1 | Nourishment for residential homes. Actual expenditures is \$2,400, projected expenses is \$6,000. The cost estimates are based on a based on GBHWC's submittal of its COVID-19 anticipated expenditures. |
| I | Guam Department of Education | 5 677 C20 9919 CV 630 | \$1,000,000.00 | \$0.00 | \$1,000,000.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / BBMR MOD / ODOE Agreement with SODEXO / JIC Release Nos. 16, 17, 48, 55, 99, 135, and 337 | 4-I1 to I9 | Continuation of food distribution program through summer 2020. See attached ODOE MOD request, Agreement with vendor SODEXO for the Grab-N-Go Breakfast & Lunch Program (food distribution). |
| J | Guam Economic Development Authority | 5 677 C20 9962 CV 630 | \$16,750.00 | \$0.00 | \$16,750.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / GEDA Request | -- | Zoom subscriptions (\$149.90), MIFI network (\$4K), laptops (7) (\$12.6K). The cost estimates are based on GEDA's submittal of its COVID-19 anticipated expenditures. (See GEDA estimated cost breakdown) |

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| K | Guam Environmental Protection Agency | 5 677 C20 2200 CV 630 | \$8,000.00 | \$0.00 | \$8,000.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / GEPA Request | -- | Laptop computers (\$8K). The cost estimates are based on GEPA's submittal of its COVID-19 anticipated expenditures. (See GEPA estimated cost breakdown) |
| L | Guam Police Department | 5 677 C20 1200 CV 630 | \$4,041.00 | \$0.00 | \$4,041.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / GPD Request | -- | Actual expenses to date: Cell phone services (\$452.40), plexi-glass (\$395.22), WIFI router / POE switches (\$3,192.50). Projected: Telecom services for response vehicles (\$8,025). The cost estimates are based on GPD's submittal of its COVID-19 anticipated expenditures |
| M | Guam Visitors Bureau | 5 677 C20 9970 CV 630 | \$990.00 | \$0.00 | \$990.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / GVB Request | | Subscriptions from Bankcard Center for Pro Power User of five computers (\$989.89). The cost estimates are based on GVB's submittal of its COVID-19 anticipated expenditures |
| N | Guam Waterworks Authority | 5 677 C20 9978 CV 630 | \$9,478.00 | \$107,760.00 | \$117,238.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / BBMR MODS / GWA Request | 4-N1 / N2 / N3 | Telework related expenses to facilitate COVID-19 services: Adobe (\$1,978), Go-to-Meeting (\$5,580), and Microsoft licenses (\$1,919.90). Approx. \$50K reprogrammed per BBMR management directive on 10/9 to support the Automation of Customer Service Requests. The cost estimates are based on GWA's submittal of its COVID-19 anticipated expenditures |
| O | Hagatna Restoration & Redevelopment Authority | 5 677 C20 9986 CV 630 | \$10,384.00 | \$939.00 | \$11,323.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / BBMR MOD / HERRA Request | 4-O1 | Ipad (\$2,443), laptop (\$5,376), battery backup (\$596), external hard drives (\$300), network attached storage (\$1,669). Approx. \$939 reprogrammed from HERRA account no. 5677C209986CV620. The cost estimates are based on HERRA's submittal of its COVID-19 anticipated expenditures |
| P | Judiciary of Guam | 5 677 C20 9901 CV 630 | \$15,474.00 | \$63,680.01 | \$79,154.01 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / BBMR MOD / JOG Request | 4-P1 | Video communications (\$2,819.50), interpreters for video translations (\$312) and laptops (\$12,341.90). The cost estimates are based on the Judiciary of Guam's submittal of its anticipated expenditures |
| Q | Office of the Governor | 5 677 C20 0200 CV 630 | \$5,000.00 | \$0.00 | \$5,000.00 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / OOG Request | | For Video conferencing system. The cost estimates are based on the Office of the Governor's submittal of its anticipated expenditures |
| R | University of Guam | 5 677 C20 9973 CV 630 | \$16,507.00 | \$4,024.87 | \$20,531.87 | E.O. 2020-11 / E.O. 2020-16 / E.O. 2020-24 / E.O. 2020-26 / E.O. 2020-27 / E.O. 2020-28 / E.O. 2020-29 / BBMR MODS / UOG Request | 4-R1 / R2 | Zoom subscriptions, backup battery, and adobe creative cloud. Laptops, adobe licenses, printers, ink cartridges, computers to perform remote work. Approx. \$2,117.87 reprogrammed in to accommodate procurement. Approx. \$1,907 reprogrammed in for reimbursement of COVID-related costs incurred by UOG. The cost estimates are based on the UOG's submittal of its anticipated expenditures |
| | | | \$3,586,453.30 | \$1,675,673.88 | \$5,262,127.68 | | | |
| 5. COVID-19 Related Economic Support 1/ | | | | | | | | |
| * Expenditures related to the provision of grants to small businesses to reimburse the costs of business interruption caused by required closures. | | | | | | | | |
| * Expenditures related to a State, territorial, local, or Tribal government payroll support program. | | | | | | | | |
| * Unemployment insurance costs related to the COVID-19 public health emergency if such costs will not be reimbursed by the federal government pursuant to the CARES Act or otherwise. | | | | | | | | |
| A | Small Businesses | 5 677 C20 9962 CV 601 | \$20,000,000.00 | (\$3,000,000.00) | \$17,000,000.00 | E.O. 2020-18 / GEDA Program Info. & Application / JIC Release No. 132 / BBMR MODS / GEDA Small Business Pandemic Assistance Grant Summary | 5-A1 / A2 / A3 / A4 / A5 | The Guam Economic Development Authority (GEDA) was designated to administer the Guam Small Business Pandemic Assistance Grant. Executive Order No. 2020-18 lists the responsibilities of GEDA in establishing the program. As of October 29, 2020, it was noted that 2,675 applications were received with a total of 2,312 applications approved. There were 307 disapproved applications and 55 applications pending decision. The grant expires after December 31, 2020. A total of \$4M was reprogrammed to the COVID-19 Mandatory Quarantine Facilities account on September 1, 2020. However, a total of \$1M was reprogrammed from the Differential Pay Account on September 25, 2020 to provide the necessary funds for approved applications |

CARES ACT (U.S. P.L. 116-136)
COVID-19 RELIEF FUND GRANT (\$117,968,257.80)
AUTHORITY: U.S. P.L. 116-136 (Title V, Sec. 5001)

| | | | A | B | C | | | |
|---|--|-----------------------|--|---|--|---|----------------|--|
| | DEPARTMENT / AGENCY | AS400 ACCOUNT NO. | ORIGINAL FUNDING LEVEL (APPROPRIATION LEVELS): | YTD MODIFICATIONS / REPROGRAMMING: (10-28-2020) | CURRENT / YTD APPROPRIATION (10-28-2020) [A + B] | AUTHORITY (EXECUTIVE ORDER, PUBLIC LAW, ETC.) 2/ | ATTACH NO. | COMMENTS / NOTATIONS |
| A | Department of Administration | 5 677 C20 0620 CV 640 | \$9,500,000.00 | \$0.00 | \$9,500,000.00 | Tourism Economic Assistance and Mitigation (TEAM) Plan (March 2020) / BBMR MODS | 6-A1 / A2 / A3 | At the discretion of the Governor, a total of \$6M set aside for the financial reporting system upgrade. DOA correspondence submitted noting the need for improved financial reporting systems to ensure compliance with all CARES Act funding (\$3M). Temporary reprieve from credit card fees at the discretion of the Governor as publicly announced through the Tourism Economic Assistance Mitigation (TEAM) Plan. Estimated fee to be absorbed from March through May 2020 was estimated at \$1.24M. The estimate was prorated to December 2020, for a total estimate of \$3.2M. |
| B | Department of Labor | 5 677 C20 2400 CV 601 | \$100,000.00 | \$0.00 | \$100,000.00 | E.O. 2020-03, E.O. 2020-17 / DOL MOU with OCC | 6-B1 | Administrative fees for DOL's use of OCC facilities to utilize as a processing center for Pandemic Unemployment Assistance applications. |
| C | Department of Public Health & Social Services | 5 677 C20 1700 CV 640 | \$397,093.00 | \$0.00 | \$397,093.00 | E.O. 2020-03 / DPHSS Request | --- | COVID-19 reimbursable department expenses as reported the DPHSS |
| D | Department of Public Works | 5 677 C20 1000 CV 640 | \$784,007.00 | \$0.00 | \$784,007.00 | E.O. 2020-03 / DPW's Request | 6-D1 | At the discretion of the Governor, \$750K was set aside to develop a One-Stop Permitting office so all DPW related licensing can be processed simultaneously. The initiative began in January 2020, announced via press release (attached). The idea of digitizing application forms during a pandemic as opposed to in-person processing is in line with social distancing measures. The remaining \$34,007 was at the request of DPW for fuel for buses to transport airport arrivals to quarantine facilities. |
| E | Department of Revenue & Taxation | 5 677 C20 0800 CV 640 | \$6,000,000.00 | (\$1,330,682.00) | \$4,669,318.00 | E.O. 2020-03 / DRT's Request | 6-E1 | At the discretion of the Governor, \$6M set aside to upgrade tax collection systems to enable more online transactions as opposed to in-person transactions. Transfers out include the following: Ayuda I Mangafa Program (\$1,000,000), COVID Bereavement Program (\$250,000), and DRT pseudo account created due to AS400 technical difficulties (\$80,682). |
| F | Department of Revenue & Taxation (NEW) | 5 677 C20 0801 CV 640 | \$0.00 | \$80,682.00 | \$80,682.00 | E.O. 2020-03 / DRT's Request | 6-F1 | Desktop PCs, webcams, AS400 remote access licensing |
| G | Department of Youth Affairs | 5 677 C20 2000 CV 640 | \$7,500.00 | \$0.00 | \$7,500.00 | E.O. 2020-03 / DYA's Request | --- | Projected water filtration system (\$7.5K) to prevent the need to contract water delivery, which prevents human interaction. |
| H | Guam Economic Development Authority | 5 677 C20 9962 CV 640 | \$56,667.00 | \$0.00 | \$56,667.00 | E.O. 2020-03 / OEDA's Request | --- | Economist Contract to track COVID impact (May to December) |
| I | Guam Memorial Hospital Authority | 5 677 C20 9966 CV 640 | \$5,000,000.00 | \$0.00 | \$5,000,000.00 | E.O. 2020-03 / GMHA's Request | --- | GMHA requested for two capital improvement projects: 1) Negative Pressure and Hemodialysis Capabilities Upgrades (\$2.2M), and 2) Patient Central Monitoring System expansion (\$2.8M) |
| J | Office of Homeland Security (GMHA Equipment) (NEW) | 5 677 C20 0280 CV 640 | \$0.00 | \$910,543.00 | \$910,543.00 | E.O. 2020-03 / GMHA's Request / BBMR MOD | 6-J1 | Reprogramming from GMHA doctor contracts (5677C209966CV610) at the request of BBMR Management to cover GMHA's request to fund Critical Equipment for COVID Response and Telemedicine (breakdown attached). |
| K | Guam Police Department | 5 677 C20 1200 CV 640 | \$2,697.00 | \$0.00 | \$2,697.00 | E.O. 2020-03 / GPD's Request / BBMR MOD | --- | Washing machines (3) |
| L | Guam Visitors Bureau | 5 677 C20 9970 CV 640 | \$202,261.00 | \$250,000.00 | \$452,261.00 | E.O. 2020-03 / CRF FAQ #15. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(4) of the Social Security Act outlined in the Guidance, CRF FAQ #45. Costs of remarketing that satisfy the requirements of the CARES Act. Expenses incurred to publicize the resumption of activities and steps taken to ensure a safe experience may be needed due to the public health emergency / BBMR MOD | 6-L1 | Workstations (\$15.6K), events cancellation due to COVID-19 (56,574.16), COVID-19 Crisis Communication Plan (\$50K), Crisis Management Plan (\$5K), Research office (who handles customs forms) relocation from SIAA (\$75K). Transfer of \$250,000 for electronic declaration forms, at the request of the Governor. Amount is held in reserve at the direction of BBMR Director until vendor is secured. |
| M | Judiciary of Guam | 5 677 C20 9901 CV 640 | \$161.00 | \$1,660.16 | \$1,821.16 | BBMR MOD / Judiciary of Guam's Request | 6-M1 | Transfer out of \$472,460.48 based on expenses submitted by the Judiciary. |
| N | Office of the Chief Medical Examiner | 5 677 C20 3000 CV 640 | \$30,913.00 | \$0.00 | \$30,913.00 | Chief Medical Examiner's Request | --- | Travel expenses for charter freight plane due to closure of commercial airlines (\$3,213), transport stretcher trolley (\$8.2K), stainless steel morgue body tray (\$4K), portable HEPA Air Purifier (\$15.5K) |

CARES ACT (U.S. P.L. 116-136)
COVID-19 RELIEF FUND GRANT (\$117,968,257.80)
AUTHORITY: U.S. P.L. 116-136 (Title V, Sec. 5001)

| | | | A | B | C | | | |
|--------------------|---------------------|-----------------------|--|---|--|---|------------|---|
| | DEPARTMENT / AGENCY | AS400 ACCOUNT NO. | ORIGINAL FUNDING LEVEL (APPROPRIATION LEVELS); | YTD MODIFICATIONS / REPROGRAMMING; (10-28-2020) | CURRENT / YTD APPROPRIATION (10-28-2020) [A + B] | AUTHORITY (EXECUTIVE ORDER, PUBLIC LAW, ETC.) 2/ | ATTACH NO. | COMMENTS / NOTATIONS |
| O | University of Guam | 5 677 C20 9973 CV 640 | \$1,963.00 | \$128,000.00 | \$129,963.00 | E.O. 2020-03 / U.S. Treasury Guidance, Section 6 / CRF FAQ #15. Expenses associated with conducting a recovery planning project or operating a recovery coordination office would be eligible, if the expenses otherwise meet the criteria set forth in section 601(d) of the Social Security Act outlined in the Guidance / CRF FAQ #16. Expenses associated with contact tracing are eligible / BBMR MODS | 6-01 / 02 | Transfer of \$150,000 for UOG COVID Response Initiative, at the request of the Governor. Amount is released based on a comprehensive budget breakdown provided. Transfer of \$48,000 for Contact Tracing Training Workshops, at the request of UOG and as approved by BBMR Director. Amount is to be released based on a comprehensive budget breakdown provided. |
| | | | \$22,083,262.00 | \$110,203.16 | \$22,193,465.16 | | | |
| GRAND TOTAL | | | \$117,986,257.80 | (\$18,000.00) 3/ | \$117,968,257.80 | | | |

- 1/: Classification of proposed expenses into six (6) categories was per U.S. Department of the Treasury "Coronavirus Relief Fund Guidance for State, Territorial, Local and Tribal Governments" (dated April 22, 2020)
- 2/: Executive Orders relative to COVID-19 to be provided; Also, refer to Governor Leon Guerrero's memorandum of May 13, 2020 to Sen. Kelly Marsh (Taitano) for detailed funding requests for respective Departments / Agencies
- 3/: Adjustment of \$18,000 to the correct amount received from U.S. Department of the Treasury



**DEPARTMENT OF
ADMINISTRATION**
DIPATTAMENTON ATMENESTRASION
DIRECTOR'S OFFICE
(Ufisinan Direktot)
Telephone (Telifon): (671) 475-1101/1250 • Fax (Faks): (671) 477-6788



November 5, 2020

Mr. Benjamin J.F. Cruz
Public Auditor
Office of Public Accountability
Suite 401 DNA Building
238 Archbishop Flores Street
Hagatna, Guam 96910

Re: Draft Report - COVID-19 Fund Disbursements

Dear Mr. Cruz:

Department of Administration has reviewed the above noted report and has discussed it with your agency. It was agreed that both DOA and BBMR would forward comments on the draft and DOA's comments are detailed below and in the Attachment. It should be noted that these comments relate solely to funds made available to Guam under the U.S. Treasury program. These funds are generally known as the Coronavirus Relief Fund.

These funds were received from the US Government in April 2020. At the time of their receipt, US Treasury published:

- (a) A certification regarding the use of funds. The Governor signed the certification.
- (b) Guidance for State, Territorial, Local and Tribal Governments.
- (c) Frequently Asked Questions

The Guidance [Notes] and Frequently Asked Questions have been updated and edited several times since their first publication.

Additionally, we have received a Memorandum [June 18, 2020] from the Office of Management and Budget, CRF Reporting Requirements Update from the Department of Treasury and Frequently Asked Questions Related to Reporting and Recordkeeping all of which have undergone more than one revision.

The federal government recognized the devastating effect the Coronavirus pandemic would have on state, territorial, local and tribal governments devised a menu of economic support funding. One of these was the Coronavirus Relief Fund, intended to be used by Governors (for state and territorial governments) at their discretion within general guidelines. As noted above,

Letter to the Public Auditor
Re: **Draft Report: COVID-19 Fund
Disbursements**
Page 2

these guidelines have been refined (both narrowed and broadened) since their original publication. These guidelines have been used by the Fiscal Discipline Team to formulate a budget. BBMR whose job is budget formation established a detailed CRF budget and the Governor approved it.

On May 5, 2020, the Governor submitted to the Legislature a budget for the expenditure of CRF funding received. This was a detailed submission containing a budget plan for all such funds received, acknowledging the uncertainty of the severity and duration of the pandemic against a legislated requirement to incur costs against the available funding before December 30, 2020. This important step should be considered not only to be transparent and informative and to have satisfied the budgetary reporting requirements of P.L. 35-86, but also to have more than complied with any administrative standards promulgated by Department of the Interior Inspector General or any other such regulatory compliance units.

The draft report [Executive Summary, page 3] states that GovGuam did not have documented processes and internal control procedures relative to applicable laws, regulations and responsibilities related to the use and disbursement of the COVID-19 pandemic funds. BBMR and DOA have advised OPA that they have closely followed the US Treasury guidelines in managing these funds and GovGuam regular internal control processes and procedures serve well to manage these funds. The draft report omits reference to the Governor's Executive Orders (e.g. Prugraman Salappe, Bereavement Benefit). In the current public health emergency, the Governor's Executive orders carry the weight of the law. These EO's are in the public domain and their applicability to CRF funding payment documentation is both clear and compelling.

The OPA draft report includes a paragraph entitled "Certain Approved Budget Amounts Exceeded Agency's Request". Although not a frequent occurrence, this would not appear to be an improper process. BBMR is responsible for budget formation. It is the lead agency for budget monitoring and control. It has the experience and capability of budget overview and if it believes that submitted numbers need to be addressed it should do without the need for justification. It should be criticized for doing its job.

Approved Proposed Expenditures, Approved Questionable in Description, Cost or Both.

OPA's draft report concludes that certain approved proposed expenditures appeared questionable. No analysis of this is provided in OPA report, but the report does mention: "these also includes[s] telework capabilities for public employees". A review of Department of the Treasury, Office of Inspector General Coronavirus Relief Fund Prime Recipient Renew Procedures, October 26, 2020 (page3) shows that: "(i) Improve Telework Capabilities of Public Employees" is listed as an appropriate expenditure category.

Monthly COVID-19 Expenditure Report not satisfactorily complied.

Letter to the Public Auditor
Re: Draft Report: COVID-19 Fund
Disbursements
Page 3

It is true that reports were not filed before the report for the period ended August 31, 2020. The Department of Treasury reported interim costs through June 30, 2020 in broad categories for Guam and an updated report for this period ended September 30, 2020 was filed. Delays were caused by the need to establish new reporting protocols for this new program. Compliance is now current.

Summary

The Public Auditor has indicated that the report, the draft of which DOA has reviewed, was prepared in response to Public Law 35-86. The Governor vetoed Bill 333-35 (COR) and noted in her veto letter that she agreed with the Spirit of Section[s] 7 and 8. She therefore, included provisions in EO 2020-13 to provide reports of **expenditures** (emphasis added) on a monthly basis. The Administration complied effective August 31, 2020 and this should be so stated in the draft report.

DOA will be happy to discuss this important topic for all of the people of Guam further. This Administration is committed to optimizing the use of all available federal funds during this continuing public health emergency.

Senseramente,



EDWARD M. BIRN
Director

ATTACHMENT A

Office of Public Accountability
238 Archbishop Flores
Suite 401 DNA Building
Hagatna, Guam 96910

Draft Report

**COVID-19 Fund Disbursements
Performance Audit: March 2020 through July 2020**

Comments on Draft audit Report.

Page 3:

- Internal Controls -** Internal control exist for accounting transactions. These CRF funded transactions are subject to these.
- Federal Guidance -** Federal guidance and rules have been subject to change since they were first established. BBMR and DOA track these changes.
- Discretionary Use -** CRF Funds were designed for discretionary use by Governors in unknown conditions for health pandemic.

Page 7:

- Reasonably Necessary -** This paragraph is taken from US Treasury guidelines and emphasizes the use of "reasonable judgement" by government officials." Reasonable judgement has been used.
- Implementation Guidance -** OMB guidance refers to:
- ▶ Mission Achievement
 - ▶ Expediency
 - ▶ Transparency and Accountability

All are equally important.

Page 9:

- Table 1 -** The correct CRF total is \$117,968,258.

Office of Public Accountability
Attachment A
Page 2

Page 10: World Health Organization (WHO) and International Monetary Fund comments may issue guidelines on management of their funds. Guam is following US Treasury guidelines.

Page 12:

Table 4 - The comment regarding \$3,000,000 is not understood. This has been tabulated as credit card fees.

Page 16:

Conclusion - We should prioritize compliance with federal guidelines since the funding is derived from federal services.

Appendix 4:
BBMR Circular 20-06



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

LOURDES A. LEON GUERRERO
GOVERNOR

LESTER L. CARLSON, JR.
DIRECTOR

JOSHUA F. TENORIO
LIEUTENANT GOVERNOR

JUN 01 2020

BBMR Circular No.: 20-06

To: All Department and Agency Heads
From: Director, Bureau of Budget and Management Research
Subject: **Release of Coronavirus Relief Funds under the CARES Act**

Please be advised that the Bureau has completed the loading of the Coronavirus Relief Funds into the various department and agency accounts as delineated per the budget approved by *I Maga'hagan Guåhan*. However, these funds have been placed in Reserve. The Bureau will entertain releases of funds via the submission of a Request for Appropriation/Allotment Modification (BBMR F-12) with justification as well as proper documentation (i.e. quotations; invoices if funds have already been expended) to support said request.

Please be reminded that all purchases should be standardized in terms of costs. As an example, all purchases of laptops must be cleared by the Office of Technology to ensure uniformity of the purchase price and specifications.

Your attention and cooperation to this action is requested and appreciated.

Senseramente,


LESTER L. CARLSON, JR.

Appendix 5:
CARES Act Budget (Spending Plan)

| COVID-19 RELIEF FUND | | REVENUES | COMMENTS |
|--|-------------------------|---------------------------------------|--|
| | | <u>CARES ACT: Allocation for Guam</u> | These comments reflect actual and projected expenses. |
| Funds received | \$117,986,257.80 | | |
| | \$117,986,257.80 | | |
| | | <u>EXPENDITURES</u> | |
| 1. COVID-19 Related Medical Expenses | | | |
| A. Public Hospitals / Clinics / Similar Facilities | | | |
| 1. Guam Behavioral Health & Wellness Center | \$23,600.00 | | Rental of ADA Portable toilet for screening area (\$3.6K) and furniture for COVID isolation unit (\$20K). |
| 2. American Medical Center / FHP / SDA | \$7,000,000.00 | | Compensation for GovGuam use. |
| Subtotal | \$7,023,600.00 | | |
| B. Temporary Public Medical Facilities, Inclusive of Measures to Increase Treatment Capacity and Related Construction Costs | | | |
| 1. Office of Homeland Security | \$3,000,000.00 | | Temporary Hospital Program / COVID related expenses |
| Subtotal | \$3,000,000.00 | | |
| C. Testing, Including Serological Testing | | | |
| 1. Department of Public Health & Social Services | \$313,237.00 | | COVID-19 testing |
| Subtotal | \$313,237.00 | | |
| D. Emergency Medical Response, Including Medical Transportation | | | |
| 1. Guam Behavioral Health & Wellness Center | \$48,126.00 | | Stipends for crisis hotline workers. Actual expenses is \$6K, projected expenses is \$42K. Water for hotline workers (\$6 actual, \$120 projected) |
| 2. Guam Police Department | \$494,990.00 | | Projected: Toughbooks for vehicles (\$67.5K), mounts for toughbooks (\$7.5K), Emergency response vehicles (10 total) (\$299,990), Radios for emergency response vehicles (\$120K) |
| 3. Guam Fire Department | \$1,820,834.00 | | Ambulance repairs, medical oxygen refills, collection of Biohazard wastes (\$35,834). Purchase of three ambulances to be designated solely for COVID (\$285K). Firetrucks (2 total) (\$1.5M) |
| 4. Guam Memorial Hospital | \$3,514,657.61 | | Contracts for Doctors: Actual expenses to date (\$317,985), projected expenses (\$3,196,672.61) |
| Subtotal | \$5,878,607.61 | | |
| E. Establishing and Operating Public Telemedicine Capabilities for COVID-19 Related Treatment | | | |
| 1. Guam Behavioral Health & Wellness Center | \$6,000.00 | | Telehealth Software |
| Subtotal | \$6,000.00 | | |
| Total COVID-19 Related Medical Expenses | \$16,221,444.61 | | |
| 2. COVID-19 Related Public Health Expenses | | | |
| A. Communication and Enforcement of Public Health Orders | | | |
| 1. Office of the Governor - Emergency Declaration | \$700,000.00 | | \$350K for E.O. 2020-03; \$350K for anticipated extension. |
| 2. Office of the Governor | \$3,000.00 | | COVID Communication |
| 3. Guam Visitors Bureau | \$4,002.00 | | COVID Communication |
| 4. Guam Public Library System | \$120.00 | | Campaign materials regarding COVID-19 |
| 5. Office of the Chief Medical Examiner | \$400.00 | | Poster instruction metal signs |
| 6. Guam Waterworks Authority | \$32,876.67 | | Communications / public service announcements (Actual - \$7,045; projected - \$28,831.67) |
| Subtotal | \$740,398.67 | | |
| B. Acquisition and Distribution of Medical and Protective Supplies | | | |
| 1. Customs & Quarantine | \$51,971.50 | | Latex gloves, N95 mask, alcohol, disinfectant spray, disinfectant wipes, hand sanitizer (total amount is projected expense, no actual expenses reported) |
| 2. Department of Corrections | \$45,045.40 | | Alcohol, N95 masks, gloves, hand sanitizers, surgical masks, disinfecting wipes, PPE kits, infrared forehead thermometers, disposable probe covers, ear thermometer, spit sock (actual expenses to date, no projected expenses reported) |
| 3. Civil Service Commission | \$3,225.00 | | Face masks, hand sanitizer, latex gloves, and hand held digital thermometer. (projected expenses, no actual expenses to date) |
| 4. Guam Behavioral Health & Wellness Center | \$15,048.68 | | Masks, gloves, face shields, hand sanitizers, germicidal wipes, thermometers. (\$2,498.68 actual expenditures / \$12,550 projected) |
| 5. Department of Youth Affairs | \$11,250.00 | | PPE masks |
| 6. DISID | \$10,504.00 | | Thermal body scanner, masks, gloves, first aid kits |
| 7. Guam Police Department | \$196,380.10 | | Actual expenses to date: Surgical mask with eye shield (\$1,235.10), masks (\$10,125), protective shields (\$1,540). Projected: gloves (\$22.5K), soft earloop and plastic facemasks (\$45,480), duct tape (\$2.2K), N-95 masks (\$67.6K), safety goggles (\$2.7K), Tyvek Suits/boots/kits (\$43K) |

**Appendix 5:
CARES Act Budget (Spending Plan)**

| | | |
|---|-----------------------|---|
| 8. Guam Fire Department | \$204,240.00 | N-95 masks, respirators, sterile gloves, gowns, procedurals masks, sanitation wipes, hand sanitizers, electronic thermometers, blood pressure cuffs, reggedized tablets, firefighter bunker gear, spare oxygen tanks, and decontamination tents. |
| 9. Department of Military Affairs | \$150.00 | Not specified by department |
| 10. University of Guam | \$32,603.89 | Thermometers, KN-95 masks, face shields, masks, gloves, oximeter. |
| 11. Guam Community College | \$169.20 | Gloves |
| 12. Guam Visitors Bureau | \$14,557.38 | Various PPE and cleaning supplies, thermometers. |
| 13. Guam International Airport Authority | \$16,613.00 | Particulate respirator and surgical mask (\$2,970), infrared thermometer for body temperature (\$1,525), palm held thermal imagers (\$11,718), gloves (\$400) |
| 14. Guam Public Library System | \$1,332.00 | Face masks (\$1,080), gloves (\$108), first aid kit (\$144) |
| 15. Guam Memorial Hospital Authority | \$319,410.00 | Inventory Issues: Actual expenses to date (\$26,338), projected (\$158,028); Supplies: Actual expenses to date (\$19,292), projected (\$115,752) |
| 16. Office of the Chief Medical Examiner | \$3,370.00 | Gloves (325), Cadaver bags (\$1,230), cadaver carrier cover (\$810), protective coverall (\$340), medical isolation gowns (\$365), safety goggles (\$20), respiratory mask (\$280). |
| 17. Guam Environmental Protection Agency | \$1,578.00 | Actual expenses: N-95 masks (\$139.50), surgical masks (\$46), soft earloop mask (\$13.50), gloves (\$64). Projected: all mentioned items multiplied by six months |
| 18. Department of Agriculture | \$1,500.00 | Surgical face masks |
| 19. Port Authority of Guam | \$7,266.30 | Personal Protective equipment via purchase orders. |
| 20. Guam Power Authority | \$1,527.11 | Respirators (\$1,103.68), non-contract thermometers (\$315), safety kit and glasses (\$108.43) |
| 21. Department of Public Works | \$63,000.00 | Purchase of PPEs fo employees & sanitazation of fleet used (\$63K) (itemized list not provided) |
| 22. Judiciary of Guam | \$3,808.54 | Hand sanitizer, dispensers, N-95 masks, medical masks |
| 23. Guam Waterworks Authority | \$125,858.32 | Personal protective equipment (Actual expenses - \$26,969.64; projected - \$98,888.68) |
| Subtotal | \$1,130,408.42 | |
| C. Disinfection of Public Areas and Other Facilities | | |
| 1. Customs & Quarantine (\$30K a month for seven months) | \$210,000.00 | Department wants to contract \$30K/month for sanitation. Memo did not specify which facility is being disinfected (i.e. airport or CQA facility) (projected expenses) |
| 2. Department of Corrections | \$8,995.07 | Bleach disinfectant, toilet tissue, pine cleaner, trash bags (actual expenses to date, no projected expenses reported) |
| 3. Civil Service Commission | \$560.00 | Lysol spray and clorox wipes. |
| 4. Guam Behavioral Health & Wellness Center | \$61,324.00 | Paper towel, toilet tissue, bleach, all purpose cleaner, spray bottles, etc. Actual expenditures to date is \$6,554, projected expenses is \$29,770. Also projected \$25K expense for housekeeping/disinfecting service. |
| 5. Department of Youth Affairs | \$80,000.00 | Projected sanitizing services (\$30K) and additional sanitation supplies (\$50K) |
| 6. Office of the Governor | \$6,400.00 | Cleaning of the conference room (\$375), disinfecting Gov. Complex (\$1,025), disinfection sprayer (\$3.5K). Also rodent control (\$1.5K). |
| 7. DISID | \$22,250.00 | Antibacterial handsap (\$3.7K), alcohol (\$1.3K), hand sanitizer (\$1.5K), lysol disinfecting wipes and spray (\$3K), touch free foam dispenser (\$1.5K), foam hand sanitizer (\$1K), paper towel (\$250) and disinfecting services (\$10K) |
| 8. Guam Police Department | \$80,882.00 | Actual expenses to date: Gloves and Hand sanitizers (\$6,480), bleach/clorox/wipes/paper towel (\$2,147), rubbing alcohol (\$1,387.20), disinfecting wipes (\$2,730), gentle hand sanitizer/touch free HS (\$12,022.80), wipes and sanitizer (\$9,125). Projected: rubbing alcohol (\$5.6K), spray bottles (\$1.8K), hand sanitizer (\$1.5K), disinfecting wipes (\$38,090) |
| 9. Department of Military Affairs | \$700.00 | Sanitizing products, disinfected solutions |
| 10. University of Guam | \$19,503.98 | Disinfection janitorial services, disinfecting wipes, and rubbing alcohol. |
| 11. Guam International Airport Authority | \$10,214.30 | Auto electric dispenser stands (\$6,047), sanitizers (\$1,042.80), sanitizer dispensers (\$1,300.50), disinfectant spray (\$1,824). |
| 12. Guam Public Library System | \$28,687.20 | Disinfection services (\$7,050), Steam cleaning of carpet/chairs/floors (\$18K), hand sanitizers (\$691.20), hand soap (\$1,020), clorox wipes (\$216), lysol spray (\$180), spray bottles (\$132), kleenex (\$90), trash cans (\$252), masking tape (\$120), clorox (\$60), trash bags (\$192), plastic sheeting (\$144), handwashing station (\$540) |
| 13. Guam Environmental Protection Agency | \$5,476.68 | Actual Expenses: Rubbing alcohol (\$2.98), hand sanitizer (\$333), disinfecting wipes (\$563.70), biohazard bags (\$13.10). Projected: all mentioned items multiplied by six months |
| 14. Guam Power Authority | \$6,000.00 | Disinfecting contract |
| 15. Judiciary of Guam | \$63,401.35 | Air Duct cleaning (\$35,955) and carpet cleaning (\$27,446.35) |
| 16. Hagatna Restoration & Redevelopment Authority | \$4,200.00 | Portable air purifier (\$1.2K), UV Air purifier (\$2.5K), cleaning materials (\$500) |
| 17. Guam Waterworks Authority | \$206,116.67 | Cleaning and disinfection for Upper Tunon (Actual - \$14.9K; projected - \$54,633.33). Cleaning and disinfection for five other locations (not specified by department) (\$136,583.34) |
| Subtotal | \$814,711.25 | |

**Appendix 5:
CARES Act Budget (Spending Plan)**

| | | |
|--|------------------------|--|
| D. Technical Assistance to Local Authorities on Mitigation of COVID-19 | | |
| i. Department #1 | \$0.00 | No responses to date regarding such expense. |
| Subtotal | \$0.00 | |
| E. Public Safety Measures Undertaken | | |
| 1. Guam Police Department | \$11,290.63 | Actual expenses to date: Reflective Cones (\$2,895), 20x20 canopies (4) (\$2,240), pop-up canopies (\$1,199.88), tables and coolers (\$1,739.75), Portable toilet units (4) (\$696). Projected: 10x10 canopies w/ rope (\$1,720), folding chairs (roadblocks) (\$800). |
| 2. Department of Military Affairs | \$98,000.00 | National Guard Active Duty (3/16/20 - 3/31/20) |
| 3. Bureau of Budget & Management Research | \$11,432.09 | Office reconfiguration to accommodate COVID policies (\$11,432.09) |
| 4. Civil Service Commission | \$2,562.50 | Plexi-glass installation (including the plexi-glass and screws). |
| 5. Guam Behavioral Health & Wellness Center | \$11,000.00 | Plexi-glass, screws, shelving. (\$1K actual expenditures, \$10K projected expenses. |
| 6. DISID | \$7,000.00 | Plexi-glass shields (\$7K) |
| 7. Guam Visitors Bureau | \$5,000.00 | Plexi-glass installation (\$5K) |
| 8. Department of Revenue & Taxation | \$46,966.00 | Acrylic shields for all rooms and desks that require such installation. |
| 9. Guam Public Library System | \$5,400.00 | Plexi-glass installation |
| 10. Guam Environmental Protection Agency | \$25,295.56 | Plexi-glass installation (\$295.56) and 10x20 office space container to practice social distancing (\$25K) |
| 11. Judiciary of Guam | \$1,188.73 | Plexi-glass installation |
| 12. Guam Waterworks Authority | \$20,196.77 | Signs and Plexi-glass shields (\$4,566), drive thru expenses not included in work order (\$7,729.93), drive thru work order (\$7,900.84) |
| Subtotal | \$245,332.28 | |
| F. Quarantining Individuals | | |
| 1. Office of Homeland Security | \$4,000,000.00 | Mandatory Quarantine Program |
| 2. Department of Youth Affairs | \$6,300.00 | Projected additional water (\$2.7K) and power (\$3.6K) for use of YCF gym for quarantine facility. |
| Subtotal | \$4,006,300.00 | |
| Total COVID-19 Related Public Health Expenses | \$6,937,150.62 | |
| 3. COVID-19 Related Payroll Expenses for Public Safety, Public Health, Health Care, Human Services | | |
| A. Executive Branch Line Agencies | \$22,000,000.00 | DOA estimated payroll cost for differential pay is \$1,047,619. Effective March 14, 2020, there are 14.3 PPs remaining in FY20. From Oct. 1, 2020 through Dec. 31, 2020, there are approximately 6.7 PPs. Estimated cost is \$1.05M multiplied by 21 PPs. |
| B. Judiciary, OAG, and OPA | \$3,990,000.00 | DOA estimated payroll cost for differential pay is \$190K. Estimate multiplied by 21 PPs. |
| C. University of Guam | \$70,218.03 | As submitted by UOG. |
| D. Guam Memorial Hospital Authority | \$3,087,714.00 | Actual expenses to date (\$441,102), projected (\$2,646,612) |
| E. Guam Visitors Bureau | \$5,000.00 | 10% Hazard pay (projected) |
| Total COVID-19 Related Payroll Expenses for Public Safety, Public Health, Health Care, Human Services | \$29,152,932.03 | |
| 4. COVID-19 Related Actions to Facilitate Compliance with Public Health Measures | | |
| A. Food Delivery to Residents | | |
| 1. Guam Behavioral Health & Wellness Center | \$8,400.00 | Nourishment for residential homes. Actual expenditures is \$2,400, projected expenses is \$6,000. |
| 2. Guam Department of Education | \$1,000,000.00 | Continuation of food distribution program through summer 2020 |
| Subtotal | \$1,008,400.00 | |
| B. Distance Learning, Including Technological Improvements, in Connection to School Closures | | |
| 1. University of Guam | \$842.28 | Zoom subscriptions, backup battery, and adobe creative cloud. |
| 2. Guam Department of Education | \$0.00 | No responses to date regarding such expense. |
| 3. Guam Community College | \$0.00 | No responses to date regarding such expense. |
| Subtotal | \$842.28 | |
| C. Improve Telework Capabilities for Public Employees to Enable Compliance with Public Health Precautions | | |
| 1. Bureau of Budget & Management Research | \$34,238.80 | Laptops (\$32,640), wireless mouse for computer (749.40), laptop bag (\$849.40) |
| 2. Civil Service Commission | \$11,260.00 | Zoom conference subscription (\$160), live stream/webcast costs (1.6K), 60" smart television (\$2K), Ipad Mini (\$6K), and Laptop (\$1.5K). |
| 3. Department of Youth Affairs | \$10,235.00 | Projected expenses for computers (\$6K) and DSL for telework and zoom conferencing (\$4,235). |
| 4. Office of the Governor | \$5,000.00 | Video conferencing system |
| 5. DISID | \$33,400.00 | Laptops (12) (\$30K), teleworking services to include Zoom (\$1K), Mifi devices (6) (\$2.4K) |

**Appendix 5:
CARES Act Budget (Spending Plan)**

| | | |
|--|------------------------|--|
| 6. Guam Police Department | \$4,040.12 | Actual expenses to date: Cell phone services (\$452.40), plexi-glass (\$395.22), WiFi router / POE switches (\$3,192.50). Projected: Telecom services for response vehicles (\$8,025) |
| 7. University of Guam | \$15,663.33 | Laptops, adobe licenses, printers, ink cartridges, computers to perform remote work |
| 8. Guam Visitors Bureau | \$989.89 | Subscriptions from BankCard Center for Pro Power User of five computers (\$989.89). |
| 9. Guam Economic Development Authority | \$16,749.90 | Zoom subscriptions (\$149.90), MiFi network (\$4K), laptops (\$7) (\$12.6K) |
| 10. Guam Environmental Protection Agency | \$8,000.00 | Laptop computers (\$8K) |
| 11. Judiciary of Guam | \$15,473.40 | Video communications (\$2,819.50), interpreters for video translations (\$312) and laptops (\$12,341.90) |
| 12. Hagatna Restoration & Redevelopment Authority | \$10,384.00 | Ipad (\$2,443), laptop (\$5,376), battery backup (\$596), external hard drives (\$300), network attached storage (\$1,669) |
| 13. Department of Corrections | \$15,000.00 | Video communications to present detainees for court hearing as opposed to physical transport |
| 14. Guam Waterworks Authority | \$9,477.90 | Telework related expenses to facilitate COVID-19 services: Adobe (\$1,978), Go-to-Meeting (\$5,580), and microsoft licenses (\$1,919.90) |
| Subtotal | \$189,912.34 | |
| D. Providing Paid Sick/Family/Medical Leave to Public Employees to Enable Compliance with Public Health Precautions | | |
| 1. Department #1 | \$0.00 | No responses to date regarding such expense. |
| Subtotal | \$0.00 | |
| E. Maintaining State Prisons and County Jails, Including Sanitation and Improvement of Social Distancing Measures | | |
| 1. Department of Corrections | \$2,137,315.76 | Expenditures to date: Paint (\$2,866.31), hardware (3,759.71), plumbing (\$1,203.05), electrical (\$5,135.97), small appliances (water heater, hose gasket, etc) (\$541.22), AC supplies (\$1,432), water closets (\$2,932.50), and mattresses (\$22,785). Projected expenses: food contract services for social distancing (\$1M), fire retardant mattresses (\$25K), bed frames (\$100K), toilet replacements (\$50K), fever screening thermal camera (\$2K), electrical repair/upgrade (\$25K), water system repair/upgrade (\$400K), disposable face masks (\$15K), face shields (\$150K), N95 fit test kits (\$1.5K), isolation gowns (\$25.4K), shoe covers (\$40K), bouffant caps (\$1.4K), gloves (\$60K), sani-cloth (\$10K), clorox wipes (\$8K), isopropyl alcohol (\$3K), biohazard bags (\$9.4K), biohazard trash cans (\$960), alcohol prep pads (\$9K), HEPA Air Filter Tracs (\$24K), thermo-scan thermometers (\$4K), disinfectant spray (\$2K), hand sanitizers (\$13K), hand sanitizer dispensers (\$500), hazardous waste management contract (\$17.5K), separate air conditioning and filtration system (\$100K) |
| Subtotal | \$2,137,315.76 | |
| F. Care for Homeless Populations Provided to Mitigate COVID-19 Effects and Enable Compliance with Public Health Precautions | | |
| 1. Department of Parks & Recreation | \$250,000.00 | Safe Haven Program |
| Subtotal | \$250,000.00 | |
| Total COVID-19 Related Actions to Facilitate Compliance with Public Health Measures | \$3,586,470.38 | |
| 5. COVID-19 Related Economic Support | | |
| A. Provision of Grants to Small Businesses to Reimburse Costs of Business Interruption Caused by Required Closures | | |
| 1. Small Businesses | \$20,000,000.00 | As reported by DOA. |
| 2. Guahan Sustainable - Farmers Emergency Relief | \$5,000.00 | As reported by GEDA. |
| Subtotal | \$20,005,000.00 | |
| B. State, Territorial, Local, or Tribal Government Payroll Support | | |
| 1. Department #1 | \$0.00 | No responses to date regarding such expense. |
| Subtotal | \$0.00 | |
| C. Public Assistance Payments to Individuals | | |
| 1. Public Assistance Payments to Individuals | \$20,000,000.00 | As reported by DOA. |
| Subtotal | \$20,000,000.00 | |
| Total COVID-19 Related Economic Support | \$40,005,000.00 | |

**Appendix 5:
CARES Act Budget (Spending Plan)**

| 6. COVID-19 Related Public Health Expenses | | |
|--|-------------------------|---|
| A. Any other COVID-19 Related Expenses Reasonably Necessary | | |
| 1. Department of Administration | \$9,500,000.00 | Improved financial reporting system to ensure compliance with CARES Act (\$6M). Credit Card fees borne on the Government of Guam as part of the TEAM Plan (\$3.5M) |
| 2. Department of Youth Affairs | \$7,500.00 | Projected water filtration system (\$7.5K) to prevent the need to contract water delivery, which prevents human interaction. |
| 3. Guam Police Department | \$2,697.00 | Washing machines (3) |
| 4. University of Guam | \$1,962.56 | Dryer at Marine lab housing to be used for possible quarantine location (\$655.62), cases of water (\$33.95) for call center, travel change fee (\$150), service/maintenance (unspecified for what) (\$1,021.58), car oil change (\$101.41) |
| 5. Guam Visitors Bureau | \$202,260.91 | Workstations (\$15.6K), events cancellation due to COVID-19 (56,574.16), COVID-19 Crisis Communication Plan (\$50K), Crisis Management Plan (\$5K), Research office (who handles customs forms) relocation from GIAA (\$75K). Relocation expense questionable. |
| 6. Guam Memorial Hospital Authority | \$5,000,000.00 | GMHA Negative Pressure & Hemodialysis Capabilities Upgrades Project (\$2.5M); GMHA Patient Central Monitoring System Expansion Project (\$2.5M) |
| 7. Guam Economic Development Authority | \$56,667.00 | Economist Contract to track COVID impact (May to December) |
| 8. Office of the Chief Medical Examiner | \$30,913.00 | Travel expenses fo charter feight plane due to closure of commercial airlines (\$3,213), transport stretcher trolley (\$8.2K), stainless steel morgue body tray (\$4K), portable HEPA Air Purifier (\$15.5K) |
| 9. Department of Public Health & Social Services | \$397,092.53 | Total reported expenses to date, for operations, is \$1,241,713.67 (Local - \$710,329.53; Federal - \$531,384.14) (includes amounts prior to date of E.O. 2020-03). However, \$313.2K of such expenses were made prior to E.O. 2020-03. Noting that funds were spent prior to E.O. 2020-03, BBMR has taken the difference of \$313,237 and placed it into testing in category 1C. The remaining \$397K amount will be recategorized above at a later time. It should be noted that DPHSS did not report projected expenses. Per analyst correspondence with DPHSS ASO, no additional local funds required due to other federal assistance grants covering such costs. |
| 10. Department of Public Works | \$784,007.00 | Fuel based upon charges from DOA/GSA (34,007). One-Stop Permitting Office (\$750K) |
| 11. Department of Revenue & Taxation | \$6,000,000.00 | Improved records keeping and online tax filing to comply with the CARES Act (Placeholder Amount) |
| 12. Judiciary of Guam | \$160.16 | Mailing costs |
| 13. Department of Labor | \$100,000.00 | MOU with GCC for the Temporary PUA/FPUC Processing Center |
| Subtotal | \$22,083,260.16 | |
| Total COVID-19 Related Public Health Expenses | \$22,083,260.16 | |
| TOTAL EXPENDITURES | \$117,986,257.80 | |
| TOTAL AVAILABLE | \$0.00 | |

Questionable Descriptions and/or Costs of Certain Approved Budgeted Expenditures

| Questionable Description | | |
|---|--|---|
| BUDGETED EXPENDITURES | COMMENTS PER BBMR | BREAKDOWN OF BUDGETED EXPENSES WHICH OPA DEEMED QUESTIONABLE IN DESCRIPTION |
| 1. COVID-19 Related Medical Expenses | | |
| A. Public Hospitals/Clinics/ Similar Facilities | | |
| 1. Guam Behavioral Health & Wellness Center | Rental of ADA portable toilet for screening area (\$3.6K) and furniture for COVID-19 isolation unit (\$20K). | \$ 20,000.00 furniture for COVID-19 isolation unit (\$20K). |
| D. Emergency Medical Response, Including Medical Transportation | | |
| 1. Guam Behavioral Health & Wellness Center | Stipends for crisis hotline workers. Actual expenses \$6K, projected expenses is \$42K. Water for hotline workers (\$6 actual \$120 projected) | \$ 48,000.00 Stipends for crisis hotline workers |
| 2. Guam Police Department | Projected: toughbooks for vehicles (\$67.5K), mounts for toughbooks (\$7.5K), Emergency response vehicles (10 total) (\$299,990), Radios | \$ 67,500.00 toughbooks for vehicles (laptops) \$ 7,500.00 mounts for toughbooks (laptops) |
| 4. Guam Memorial Hospital | Contracts for Doctors: Actual expenses to date (\$317,985), projected expenses \$3,196,672.61 | \$ 3,514,657.61 |
| 2. COVID-19 Related Public Health Expense | | |
| C. Disinfection of Public Areas and Other Facilities | | |
| 6. Office of the Governor | Cleaning of the conference room (\$375), disinfecting Gov Complex (\$1,025), disinfection sprayer (\$3.5K), also rodent control (\$1.5K) | \$ 1,500.00 rodent control |
| 15. Judiciary of Guam | Air duct cleaning (\$35,955) and carpet cleaning (\$27,446.35) | \$ 35,955.00 air duct cleaning \$ 27,446.35 carpet cleaning |
| E. Public Safety Measures Undertaken | | |
| 10. Guam Environmental Protection Agency | Plexi-glass installation (\$295.56) and 10x20 office space container to practice social distancing (\$25K) | \$ 25,000.00 10x20 office space container to practice social distancing \$ 7,729.93 drive thru expenses not included in work order |
| 12. Guam Waterworks Authority | Signs and plexi-glass shields (\$4,566); drive thru expenses not included in work order (\$7,729.93), drive thru work order (\$7,900.84) | \$ 7,900.84 drive thru work order |
| 3. COVID-19 Related Payroll Expenses for Public Safety, Public Health, Health Care, Human Services | | |
| C. University of Guam | As submitted by UOG | \$ 70,218.03 OPA Comment: What is the nature of the expenses? |
| D. Guam Memorial Hospital Authority | Actual expenses to date (\$441,102), projected (\$2,646,612) | \$ 3,087,714.00 OPA Comment: What is the nature of the expenses? |

Questionable Descriptions and/or Costs of Certain Approved Budgeted Expenditures

| | | |
|---|---|---|
| 4. COVID-19 Related Actions to Facilitate Compliance with Public Health Measures | | |
| E. Maintaining State Prisons and County Jails, Including Sanitation and Improvement of Social Distancing Measures | | |
| | Expenditures to date: Paint (\$2,866.31), hardware (\$3,759.71), plumbing (\$1,203.05), electrical (\$5,135.97), small appliances (water heater, hose gasket, etc) (\$541.22), AC supplies (\$1,432), water closets (\$2,932.50), mattresses (\$22,785). Projected expenses: food contract service for social distancing (\$1M), fire retardant mattresses (\$25K), bed frames (\$100K), toilet replacements (\$50K), fever screening thermal cameras (\$2K), electrical repair/upgrade (\$25K), water system repair/upgrade (\$400K), disposable face masks (\$15K), face shields (\$150K), N95 fit test kits (\$1.5K), isolation gowns (\$25.4K), shoe covers (\$40K), bouffant caps (\$1.4K), gloves (\$60K), sani-cloth (\$10K), clorox wipes (\$8K), isopropyl alcohol (\$3K), biohazard bags (\$9.4K), biohazard trash cans (\$960), alcohol prep pads (\$9K), HEPA air filter tracs (\$24K), thermo-scan thermometers (\$4K), disinfectant spray (\$2K), hand sanitizers (\$13K), hand sanitizer dispensers (\$500), hazardous wate management contract (\$17.5K), separate air conditioning and filtration system (\$100K); reduced due to rounding | \$ 2,866.31 paint \$ 3,759.71 hardware \$ 1,203.05 plumbing \$ 5,135.97 electrical \$ 541.22 small appliances (water heater, hose gasket) \$ 1,432.00 AC supplies \$ 2,932.50 water closets \$ 22,785.00 mattresses \$ 25,000.00 fire retardant mattresses \$ 100,000.00 bed frames \$ 50,000.00 toilet replacements \$ 25,000.00 electrical repair/upgrade \$ 400,000.00 water system repair/upgrade |
| 1. Department of Corrections | | |
| 6. COVID-19 Related Public Health Expenses | | |
| A. Any Other COVID-19 Related Expenses Reasonable Necessary | | |
| 1. Department of Administration | Improved financial reporting system to ensure compliance with CARES Act (\$6M), Credit Card fees borne on the Government of Guam as part of the TEAM Plan (\$3.5M) | Credit Card fees borne on GovGuam as part of the TEAM Plan \$ 3,500,000.00 |
| 3. Guam Police Department | Washing machines 3 | \$ 2,697.00 3 Washing machines |
| 4. University of Guam | Dryer at Marine lab housing to be used for possible quarantine location (\$655.62), cases of water (\$33.95) for call center, travel change fee (\$150), service/maintenance (unspecified for what) (\$1,021.58), car oil change (\$101.41) | Dryer at Marine lab housing to be used for possible quarantine location \$ 655.62 \$ 1,021.58 service/maintenance (unspecified for what) |
| | Workstations (\$15.6K), events cancellation due to COVID-19 (\$56,574.16), COVID-19 Crisis Communication Plan (\$50K), Crisis Management Plan (\$5K), Research office (who handles customs forms) relocation from GIAA (\$75K). Relocation expense questionable. | Research office (who handles customs forms) relocation from GIAA \$ 75,000.00 |
| 5. Guam Visitors Bureau | Economist Contract to track COVID impact (May to Dec) | \$ 56,667.00 |
| 7. Guam Economic Development Authority | Fuel based upon charges from DOA/GSA (\$34,007). One Stop Permit Office (\$750K) | \$ 34,007.00 Fuel based upon charges from DOA/GSA \$ 750,000.00 One Stop Permit Office |
| 10. Department of Public Works | | |
| Total | | \$ 11,981,825.72 |

Questionable Descriptions and/or Costs of Certain Approved Budgeted Expenditures

| Questionable Costs | | |
|--|--|---|
| BUDGETED EXPENDITURES | COMMENTS PER BBMR | BREAKDOWN OF BUDGETED EXPENSES WHICH OPA DEEMED QUESTIONABLE IN COSTS |
| 1. <u>COVID-19 Related Medical Expenses</u> D. Emergency Medical Response, Including Medical Transportation | | OPA Comment: Needs estimated quantity and unit costs |
| 2. Guam Police Department \$ 494,990.00 | Projected: toughbooks for vehicles (\$67.5K), mounts for toughbooks (\$7.5K), Emergency response vehicles (10 total) (\$299,990), Radios for emergency response vehicles (\$120K) | \$ 120,000.00 Radios for emergency response vehicles |
| 2. <u>COVID-19 Related Public Health Expense</u> B. Acquisition and Distribution of Medical and Protective Supplies | | |
| 7. Guam Police Department \$ 196,380.10 | Actual expenses to date: surgical mask with eye shield ((1,235.10), masks (\$10,125), protective shields (\$1,540). Projected: gloves (\$22.5K), soft earloop and plastic facemasks (\$45,480), duct tape (\$2.2K), N95 masks (\$67.6K), safety goggles (\$2.7K), Tyvek | \$ 43,000.00 Tyvek Suits/boots/kits |
| 4. <u>COVID-19 Related Actions to Facilitate Compliance with Public Health Measures</u> E. Maintaining State Prisons and County Jails, Including Sanitation and Improvement of Social Distancing Measures | | |
| 1. Department of Corrections \$ 2,137,315.76 | Expenditures to date: Paint (\$2,866.31), hardware (\$3,759.71), plumbing (\$1,203.05), electrical (\$5,135.97), small appliances (water heater, hose gasket, etc) (\$541.22), AC supplies (\$1,432), water closets (\$2,932.50), mattresses (\$22,785). Projected expenses: food contract service for social distancing (\$1M), fire retardant mattresses (\$25K), bed frames (\$100K), toilet replacements (\$50K), fever screening thermal cameras (\$2K), electrical repair/upgrade (\$25K), water system repair/upgrade (\$400K), disposable face masks (\$15K), face shields (\$150K), N95 fit test kits (\$1.5K), isolation gowns (\$25.4K), shoe covers (\$40K), bouffant caps (\$1.4K), gloves (\$60K), sani-cloth (\$10K), clorox wipes (\$8K), isopropyl alcohol (\$3K), biohazard bags (\$9.4K), biohazard trash cans (\$960), alcohol prep pads (\$9K), HEPA air filter tracs (\$24K), thermo-scan thermometers (\$4K), disinfectant spray (\$2K), hand sanitizers (\$13K), hand sanitizer dispensers (\$500), hazardous waste management contract (\$17.5K), separate air conditioning and filtration system (\$100K); reduced due to rounding | \$ 15,000.00 disposable face masks \$ 150,000.00 face shields \$ 1,500.00 N95 fit test kits \$ 25,400.00 isolation gowns \$ 40,000.00 shoe covers \$ 1,400.00 bouffant caps \$ 60,000.00 gloves \$ 10,000.00 sani-cloth \$ 8,000.00 clorox wipes \$ 3,000.00 isopropyl alcohol \$ 9,400.00 biohazard bags \$ 9,000.00 alcohol prep pads \$ 24,000.00 HEPA air filter tracs \$ 13,000.00 hand sanitizers \$ 17,500.00 hazardous waste management contract \$ 100,000.00 separate ac and filtration system |
| 6. <u>COVID-19 Related Public Health Expenses</u> A. Any Other COVID-19 Related Expenses Reasonable Necessary | | |
| 5. Guam Visitors Bureau \$ 202,260.91 13. Department of Labor \$ 100,000.00 | Workstations (\$15.6K), events cancellation due to COVID-19 (\$56,574.16), COVID-19 Crisis Communication Plan (\$50K), Crisis Management Plan (\$5K), Research office (who handles customs forms) relocation from GIAA (\$75K). Relocation expense questionable. MOU with GCC for the Temporary PUA/FPUC Processing Center | \$ 15,600.00 workstations \$ 56,574.16 events cancellation due to COVID-19 \$ 50,000.00 COVID-19 Crisis Communication Plan \$ 5,000.00 Crisis Management Plan \$ 100,000.00 |
| Total | | \$ 877,374.16 |

CRF Expenditures as of July 31, 2020

| Department / Agency | Appropriation | Allotment | Expenditure |
|---|----------------------|------------------|--------------------|
| Bureau of Budget and Management Research | \$ 53,597.00 | \$ 7,925.00 | \$ 7,924.24 |
| Bureau of Statistics and Plans | \$ 7,206.00 | \$ 7,206.00 | \$ 6,418.23 |
| Bureau of Women's Affairs | \$ - | \$ - | \$ - |
| CAHA | \$ - | \$ - | \$ - |
| Chamorro Land Trust Commission | \$ 14,122.00 | \$ 14,122.00 | \$ 10,446.48 |
| Chief Medical Examiner | \$ 37,972.00 | \$ 3,289.00 | \$ 2,782.34 |
| Civil Service Commission | \$ 18,084.00 | \$ 7,576.00 | \$ 972.40 |
| Customs and Quarantine | \$ 605,722.00 | \$ 343,750.00 | \$ 405,095.96 |
| Department of Administration | \$ 11,747,837.00 | \$ 509,771.00 | \$ 128,181.12 |
| Department of Agriculture | \$ 28,969.00 | \$ 27,469.00 | \$ 27,468.61 |
| Department of Chamorro Affairs | \$ 1,061.00 | \$ 1,061.00 | \$ 1,059.68 |
| Department of Corrections | \$ 2,846,222.80 | \$ 652,486.00 | \$ 635,934.50 |
| Department of Integrated Services for Individuals with Disabilities | \$ 75,694.00 | \$ 50,440.00 | \$ 2,538.11 |
| Department of Labor | \$ 203,554.00 | \$ 203,554.00 | \$ 123,297.56 |
| Department of Land Management | \$ 54,879.00 | \$ 54,879.00 | \$ 41,451.64 |
| Department of Mental Health and Substance Abuse | \$ 405,418.00 | \$ 264,119.00 | \$ 286,196.80 |
| Department of Military Affairs | \$ 115,965.00 | \$ 17,115.00 | \$ 17,201.92 |
| Department of Parks and Recreation | \$ 1,771,308.00 | \$ 21,308.00 | \$ 22,970.68 |
| Department of Public Health and Social Services | \$ 22,180,289.00 | \$ 21,783,196.00 | \$ 16,274,571.97 |
| Department of Public Works | \$ 1,056,899.00 | \$ 209,892.00 | \$ 257,019.57 |
| Department of Revenue and Taxation | \$ 6,247,291.00 | \$ 240,909.00 | \$ 117,057.64 |
| Department of Youth Affairs | \$ 263,713.00 | \$ 159,678.00 | \$ 148,427.31 |
| Guam Commission for Educator Certification | \$ 117.00 | \$ 117.00 | \$ 116.51 |
| Guam Community College | \$ 170.00 | \$ 170.00 | \$ 169.20 |
| Guam Department of Education | \$ 1,000,000.00 | \$ 1,000,000.00 | \$ 1,000,000.00 |
| Guam Economic Development Authority | \$ 20,078,417.00 | \$ 15,000,000.00 | \$ 9,200,866.06 |
| Guam Educational Telecommunications Corporation | \$ 3,907.00 | \$ 3,907.00 | \$ 3,905.20 |
| Guam Election Commission | \$ 22,623.00 | \$ 22,623.00 | \$ 17,123.15 |
| Guam Energy Office | \$ - | \$ - | \$ - |
| Guam Environmental Protection Agency | \$ 50,267.00 | \$ 25,267.00 | \$ 9,914.90 |
| Guam Fire Department | \$ 3,869,174.00 | \$ 1,844,100.00 | \$ 1,265,908.35 |

CRF Expenditures as of July 31, 2020

| Department / Agency | Appropriation | Allotment | Expenditure |
|--|--------------------------|-------------------------|-------------------------|
| Guam International Airport Authority | \$ 26,828.00 | \$ - | \$ - |
| Guam Memorial Hospital Authority | \$ 11,921,782.00 | \$ - | \$ - |
| Guam Police Department | \$ 1,594,812.00 | \$ 1,299,520.00 | \$ 838,408.95 |
| Guam Power Authority | \$ 7,528.00 | \$ - | \$ - |
| Guam Public Library System | \$ 39,487.00 | \$ 28,784.00 | \$ 5,670.98 |
| Guam Regional Transit Authority | \$ 34,130.00 | \$ 34,130.00 | \$ 24,727.94 |
| Guam Solid Waste Authority | \$ 21,812.00 | \$ 21,812.00 | \$ 21,810.37 |
| Guam Visitors Bureau | \$ 231,811.00 | \$ 58,136.36 | \$ 58,136.36 |
| Guam Waterworks Authority | \$ 394,528.00 | \$ 105,308.93 | \$ 105,308.93 |
| Hagatna Restoration and Redevelopment | \$ 14,584.00 | \$ - | \$ - |
| Mayors' Council of Guam | \$ 161,468.00 | \$ 161,468.00 | \$ 199,976.18 |
| MISCELLANEOUS ENTITIES BUDGET | \$ 13,757,821.00 | \$ - | \$ - |
| Office of I Maga'lahaen Guahan | \$ 12,767,252.00 | \$ 12,752,852.00 | \$ 2,979,490.78 |
| Office of I Segundu Na Maga'lahaen Guahan | \$ 452.00 | \$ 452.00 | \$ 450.85 |
| Office of Technology | \$ 29,386.00 | \$ 29,386.00 | \$ 25,322.22 |
| Office of the Attorney General | \$ 598,500.00 | \$ - | \$ 32,120.29 |
| Port Authority of Guam | \$ 7,267.00 | \$ - | \$ - |
| Public Auditor* | \$ 598,500.00 | \$ - | \$ - |
| United Judiciary | \$ 2,877,035.00 | \$ 509,232.18 | \$ 509,232.18 |
| University of Guam | \$ 140,797.00 | \$ 75,359.06 | \$ 42,631.00 |
| Grand Total | \$ 117,986,257.80 | \$ 57,552,369.53 | \$ 34,858,307.16 |

*The Office of Public Accountability did not request for allocation of COVID-19 related funding.

Appendix 8: Federal Stimulus Update as of July 31, 2020

| FY2020 - Government of Guam Federal Stimulus and Assistance Update for CARES Act and COVID-19 Programs | | | | | | | | |
|--|-------------------------------------|--|---|-----------------------|-------------------------|-------------------------------------|-----------------------------------|---|
| As of July 31, 2020 | | | | | | | | |
| Item | Name of Local Agency / Organization | Federal Grantor | Federal Grant Description | Estimated Grant Award | Grant Award Received 1/ | YTD Expend/Encumb (As of 7/31/2020) | Available Funds (As of 7/31/2020) | Status / Comments |
| Federal Assistance Estimates for Executive Branch Departments and Agencies | | | | | | | | |
| 1 | Office of I Maga'hagan Guahan | U.S. Department of Interior, Office of Insular Affairs | FY20 COVID-19 Technical Assistance Program (TAP) Grant | \$12,039,565.00 | \$12,039,565.00 | \$0.00 | \$12,039,565.00 | Request approved. To support Guam to prepare, prevent, and respond to COVID-19 pandemic. Pending determination of use of funds awarded. |
| 2 | Administration | U.S. Department of the Treasury | CARES Act Assistance to State, Local, and Territorial Governments - Coronavirus Relief Fund Program - Total Allocation: \$117,986,258 | | | | | Governor submitted a plan to Legislature to approve plan for spending. |
| | | | COVID-19 Related Medical Expenses | \$16,221,445.00 | \$8,221,445.00 | \$636,303.48 | \$7,585,141.52 | |
| | | | COVID-19 Related Public Health Expenses | \$6,937,164.00 | \$15,333,261.31 | \$8,267,459.39 | \$7,065,801.92 | |
| | | | COVID-19 Related Payroll Expenses for Public Safety, Public Health, Health Care, Human Services | \$29,152,933.00 | \$27,180,472.52 | \$6,379,199.77 | \$20,801,272.75 | |
| | | | COVID-19 Related Actions to Facilitate Compliance with Public Health Measures | \$3,586,452.80 | \$5,161,155.81 | \$38,002.72 | \$5,123,153.09 | |
| | | | COVID-19 Related Economic Support | \$40,005,001.00 | \$40,105,001.00 | \$23,931,941.67 | \$16,173,059.33 | E.O. 2020-12 established Programan Salappe Ayudon I Taotao, a disaster aid program using Coronavirus Relief Funds |
| | | | COVID-19 Related Public Health Expenses for the Function of Government | \$22,083,262.00 | \$21,984,922.16 | \$83,470.91 | \$21,901,451.25 | |
| 3 | Revenue and Taxation | U.S. Department of the Treasury | Economic Impact Payments (EIP) under the CARES Act | \$150,213,000.00 | \$150,213,000.00 | \$133,930,000.00 | \$16,283,000.00 | Approximately \$107.8 million received on 5/6/2020 & \$24.1 million received on 5/19/2020. Additional \$18.262 received on 7/16/2020. |
| 4 | Labor | U.S. Department of Labor, Employment and Training Administration | Pandemic Unemployment Assistance Program ("PUA") and Federal Pandemic Unemployment Compensation ("FPUC") Programs | \$924,000,000.00 | \$174,000,000.00 | \$134,237,400.00 | \$39,762,600.00 | First allotment for the FPUC program benefits. |
| 5 | Labor | U.S. Department of Labor, Employment and Training Administration | Pandemic Unemployment Assistance Program ("PUA") and Federal Pandemic Unemployment Compensation ("FPUC") Programs | \$0.00 | \$100,000,000.00 | \$78,270,777.14 | \$21,729,222.86 | First allotment for the PUA program benefits. |
| 6 | Labor | U.S. Department of Labor, Employment and Training Administration | Pandemic Unemployment Assistance Program ("PUA") and Federal Pandemic Unemployment Compensation ("FPUC") Programs | \$0.00 | \$4,134,341.00 | \$1,220,963.66 | \$2,913,377.34 | First allotment (\$2.0M) & Second allotment (\$2.1M) for the FPUC and PUA Program - Administration |
| 7 | Labor | U.S. Department of Labor, Employment and Training Administration | WIOA National Dislocated Worker Grants (DWG) - Disaster Guam COVID-19 Program | \$7,659,338.00 | \$1,350,000.00 | \$65,087.84 | \$1,284,912.16 | Amount GDOL applied for \$7,809,338 on March 3, 2020 - Grant#13053292 |
| 8 | Labor | U.S. Department of Labor, Employment and Training Administration | WIOA National Dislocated Worker Grants (DWG) - Disaster Guam COVID-19 Program - Administration | \$150,000.00 | \$150,000.00 | \$27,998.03 | \$122,001.97 | Portion of \$1.5M grant received allocated for Administrative Costs. |
| 9 | Bureau of Statistics and Plans | U.S. Department of Justice, Office of Justice Programs, Bureau of Justice Assistance | Coronavirus Emergency Supplemental Funding - Guam Coronavirus Emergency Response | \$2,932,867.00 | \$2,932,867.00 | \$1,311,488.70 | \$1,621,378.30 | |
| 10 | Guam Public Library System | Institute of Museum and Library Services (IMLS) | Library Services and Technology Act (LSTA) CARES Act State Grants -FY2020 | \$15,224.00 | \$15,224.00 | \$0.00 | \$15,224.00 | |

Appendix 8: Federal Stimulus Update as of July 31, 2020

| FY2020 - Government of Guam Federal Stimulus and Assistance Update for CARES Act and COVID-19 Programs | | | | | | | | |
|--|--|--|---|-----------------------|-------------------------|-------------------------------------|-----------------------------------|--|
| As of July 31, 2020 | | | | | | | | |
| Item | Name of Local Agency / Organization | Federal Grantor | Federal Grant Description | Estimated Grant Award | Grant Award Received 1/ | YTD Expend/Encumb (As of 7/31/2020) | Available Funds (As of 7/31/2020) | Status / Comments |
| 11 | Guam Behavioral Health and Wellness Center | U.S. Department of Health and Human Services, Substance Abuse and Mental Health Administration | Emergency Grants to Address Mental Health and Substance Use Disorders During COVID-19 | \$516,800.00 | \$516,800.00 | \$62,167.63 | \$454,632.37 | |
| 12 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Children and Families, Office of Child Care (OCC) | Child Care and Development Block Grant - Supplemental Funds under the CARES Act 2020 | \$6,420,621.00 | \$6,420,621.00 | \$1,195,990.50 | \$5,224,630.50 | 100% Federal |
| 13 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III - Congregate Meals | \$200,000.00 | \$200,000.00 | \$8,204.80 | \$191,795.20 | *State Plan Administration (*75% FED) |
| 14 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III - Home Delivered Meals | \$370,000.00 | \$370,000.00 | \$357,588.00 | \$12,412.00 | Total award - \$400,000; \$30,000 transferred per grantor approval as Fed Match for SOA Admin |
| 15 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | Families First Coronavirus Response Act, Older Americans Act Title III - State Office on Aging - Administration | \$40,000.00 | \$40,000.00 | \$0.00 | \$40,000.00 | Federal matching (75% Federal - \$30,000 / 25% Local - \$10,000) |
| 16 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | (SSC3) CARES Act, Older Americans Act Title III-B - Supportive Services | \$500,000.00 | \$500,000.00 | \$0.00 | \$500,000.00 | *State Plan Administration (*75% FED) |
| 17 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | (HDC3) CARES Act, Older Americans Act Title III-C - Nutrition Services | \$1,102,500.00 | \$1,102,500.00 | \$275,853.60 | \$826,646.40 | Total award - \$1,200,000; \$97,500 transferred per grantor approval as Fed Match for CARES Act State Office |
| 18 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | (FCC3) CARES Act, Older Americans Act Title III-E - Family Caregiver Support Program | \$250,000.00 | \$250,000.00 | \$0.00 | \$250,000.00 | *State Plan Administration (*75% FED) |
| 19 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | (OMC3) - CARES Act, Older Americans Act Title VII - Ombudsman Program | \$50,000.00 | \$50,000.00 | \$0.00 | \$50,000.00 | *State Plan Administration (*75% FED) |
| 20 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | CARES Act State Office, Older Americans Act Title III | \$130,000.00 | \$130,000.00 | \$0.00 | \$130,000.00 | Federal matching (75% Federal - \$97,500 / 25% Local - \$32,500) |
| 21 | Public Health and Social Services | U.S. Department of Health and Human Services, Administration for Community Living | Coronavirus Preparedness and Response Supplemental - DPHSS Aging and Disability Resource Centering (ADRC) Wrong Door System Funding Opportunity Critical Relief Funds | \$305,454.00 | \$305,454.00 | \$0.00 | \$305,454.00 | |
| 22 | Public Health and Social Services | U.S. Department of Health and Human Services, Health Resources & Services Administration | Ryan White HIV/AIDS Program Part B COVID-19 Response | \$20,000.00 | \$20,000.00 | \$20,000.00 | \$0.00 | 100% Federal |
| 23 | Public Health and Social Services | U.S. Department of Health and Human Services, Health Resources & Services Administration, Health Center Program | FY20 Coronavirus Preparedness and Response Supplemental Funding for Health Centers (P.L. 116-123) | \$61,026.00 | \$61,026.00 | \$3,942.80 | \$57,083.20 | 100% Federal |
| 24 | Public Health and Social Services | U.S. Department of Health and Human Services, Health Resources & Services Administration, Health Center Program | FY20 CARES Act Supplemental Funding for Health Centers (P.L. 116-136) - Pacific Basin | \$736,610.00 | \$736,610.00 | \$132,649.64 | \$603,960.36 | 100% Federal |
| 25 | Public Health and Social Services | U.S. Department of Health and Human Services, Center for Disease Control (CDC), Division of Vector-Borne Diseases (DVBD) | CARES Act - Epidemiology & Laboratory Capacity (ELC) for Infectious Diseases COVID-19 Supplement | \$532,702.00 | \$532,702.00 | \$86,648.33 | \$446,053.67 | 100% Federal |
| 26 | Public Health and Social Services | U.S. Department of Health and Human Services, Centers for Disease Control and Prevention (CDC) | Co-Op Agreement for Emergency Response: Public Health Crisis Response-2018: COVID-19 Crisis Response | \$479,432.00 | \$479,432.00 | \$377,240.50 | \$102,191.50 | 100% Federal |
| 27 | Public Health and Social Services | U.S. Department of Health and Human Services, Centers for Disease Control and Prevention (CDC) | Co-Op Agreement for Emergency Response: Public Health Crisis Response-2018: COVID-19 Crisis Response | \$958,864.00 | \$958,864.00 | \$0.00 | \$958,864.00 | Supplemental Funding COVID-19 in Year 1 - 4/02/2020 |
| 28 | Guam Department of Education | U.S. Department of Education, Office of Elementary and Secondary Education (OESE) | Education Stabilization Fund through the CARES Act for Formula Grants to Outlying Areas - State Education Agency (SEA) | \$41,521,997.00 | \$41,521,997.00 | \$0.00 | \$41,521,997.00 | Each Outlying Area will receive two block grants from the ESF: 1 made to the SEA and 1 to Governor's offices |

Appendix 8: Federal Stimulus Update as of July 31, 2020

| FY2020 - Government of Guam Federal Stimulus and Assistance Update for CARES Act and COVID-19 Programs | | | | | | | | |
|--|--|--|---|-----------------------|-------------------------|-------------------------------------|-----------------------------------|--|
| As of July 31, 2020 | | | | | | | | |
| Item | Name of Local Agency / Organization | Federal Grantor | Federal Grant Description | Estimated Grant Award | Grant Award Received 1/ | YTD Expend/Encumb (As of 7/31/2020) | Available Funds (As of 7/31/2020) | Status / Comments |
| 29 | Office of I Maga'hagan Guahan | U.S. Department of Education, Office of Elementary and Secondary Education (OESE) | Education Stabilization Fund through the CARES Act for Formula Grants to Outlying Areas - Guam Governor's Office | \$12,499,963.00 | \$0.00 | \$0.00 | \$0.00 | Each Outlying Area will receive two block grants from the ESF: 1 made to the SEA and 1 to Governor's offices. A Plan is being developed for the use of the Funds. |
| 30 | Guam Homeland Security / Office of Civil Defense | Federal Emergency Management Administration (FEMA) | FY20 Emergency Management Performance Grant (EMPG) COVID-19 Supplemental | \$280,405.00 | \$280,405.00 | \$0.00 | \$280,405.00 | Grant award No.: EMF2020EP00012-S01 |
| 31 | Guam Election Commission | U.S. Election Assistance Commission (EAC) | FY2020 Help America Vote Act (HAVA) CARES Act Grant - Emergency Funds for Expenses related to COVID-19 | \$600,000.00 | \$600,000.00 | \$0.00 | \$600,000.00 | Grant Agreement No.: GU20101CARES |
| 32 | Guam Regional Transit Authority | U.S. Department of Transportation, Federal Transit Administration (FTA) | FY2020 Section 5311 CARES Act Grant for Operating and Capital Assistance to Recover from COVID-19 | \$2,704,154.00 | \$2,704,154.00 | \$775.51 | \$2,703,378.49 | Grant award No.: GU-2020-001-00 |
| 33 | Public Health and Social Services | | SNAP for April and May 2020 | \$4,113,316.00 | \$0.00 | \$0.00 | \$0.00 | |
| 34 | Labor | | FY2020 Foreign Labor Certification Grant Planning Guidance ETA-FLC-TEGL-14-19-FY20 | \$60,000.00 | \$0.00 | \$0.00 | \$0.00 | Amount GDOL applied for on April 22, 2020 - Grant 13077041 |
| 35 | Public Health and Social Services | U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services | Medical Assistance Payments - Families First Coronavirus Response Act | \$3,875,000.00 | \$3,875,000.00 | \$0.00 | \$3,875,000.00 | Federal Matching (89.2% Federal / 10.8 Local); Pending EOA |
| 36 | Public Health and Social Services | U.S. Department of Interior, Office of Insular Affairs | Technical Assistant Program for Pacific Islands Health Officers Association (PIHOA) - Emergency Bulk Procurement of GeneXpert COVID-19 Testing Kits and Machines for US-Affiliated Pacific Islands Jurisdictions | \$122,587.20 | \$122,587.20 | \$122,587.20 | \$0.00 | Represents Guam's share of \$858,924 TAP grant awarded to PIHOA. (Note: PIHOA had purchased for Guam 4,600 Test Kits & associated supplies - \$102,156 + estimated customs, shipping & handling - \$20,431.20) |
| 37 | Public Health and Social Services | U.S. Department of Health and Human Services, Center for Disease Control (CDC), Division of Vector-Borne Diseases (DVBD) | COVID-19 Paycheck Protection Program and Health Care Enhancement Act Response Activities - Epidemiology & Laboratory Capacity (ELC) for Infectious Diseases - Expand Testing Capacity / Enhancing Detection COVID-19 Response | \$5,611,597.00 | \$5,611,957.00 | \$79,339.57 | \$5,532,617.43 | HHS Press Release - 5/18/2020 and per CDC COVID-19 STILT Funding Update |
| 38 | Agriculture | US Department of Commerce, National Oceanic and Atmospheric Administration (NOAA) | Sec. 12005 Funding for Fisheries Assistance | \$ 1,000,000.00 | \$0.00 | \$0.00 | \$0.00 | Final amount will be adjusted due to holdings and other adjustments*. Note from NOAA allocation webpage |
| 39 | Guam Council on the Arts and Humanities Agency | National Endowment for the Arts (NEA), Office of Grants Management | Promotion of the Arts Partnership Agreement - Response to COVID-19 pandemic (CARES Act funds) | \$164,600.00 | \$164,600.00 | \$0.00 | \$164,600.00 | Additional funds are provided on a non-matching basis. No cost share is required. |
| 40 | Public Health and Social Services | U.S. Department of Health and Human Services, Health Resources & Services Administration | FY2020 Expanding Capacity for Coronavirus Testing (ECT) | \$272,209.00 | \$272,209.00 | \$30,875.43 | \$241,333.57 | 100% Federal |
| 41 | Public Health and Social Services | Federal Communications Commission (FCC) | FY2020 COVID-19 Telehealth Program - To help health care providers provide telehealth services to patients at their home or mobile locations in response to the COVID-19 pandemic. | \$321,244.00 | \$321,244.00 | \$0.00 | \$321,244.00 | Not a grant program. Disbursements of funds through invoice documentation to support reimbursements for eligible expenses and services. |
| 42 | Public Health and Social Services | U.S. Department of Health and Human Services, Center for Disease Control (CDC), Division of Vector-Borne Diseases (DVBD) | Epidemiology & Laboratory Capacity (ELC) for Infectious Diseases - COVID-19 Supplement Funds for Infection Prevention Control | \$94,937.00 | \$94,937.00 | \$2,312.50 | \$92,624.50 | Grant award No.: 6 NU50CK000531-01-06 |
| 43 | Guam Behavioral Health and Wellness Center | U.S. Department of Health and Human Services, Substance Abuse and Mental Health | Guam's COVID-19 Emergency Response for Suicide Prevention | \$780,406.00 | \$780,406.00 | \$0.00 | \$780,406.00 | Grant award No.: 1H79FG000539-01 |

Appendix 8: Federal Stimulus Update as of July 31, 2020

| FY2020 - Government of Guam Federal Stimulus and Assistance Update for CARES Act and COVID-19 Programs | | | | | | | | |
|--|--|--|--|-----------------------|-------------------------|-------------------------------------|-----------------------------------|--|
| As of July 31, 2020 | | | | | | | | |
| Item | Name of Local Agency / Organization | Federal Grantor | Federal Grant Description | Estimated Grant Award | Grant Award Received 1/ | YTD Expend/Encumb (As of 7/31/2020) | Available Funds (As of 7/31/2020) | Status / Comments |
| 44 | Public Health and Social Services | U.S. Department of Health and Human Services, Center for Disease Control and Prevention (CDC) | Immunization Cooperative Agreements - IP19-1901 Immunization and Vaccines for Children - 2019 (CARES COVID-19 Supplemental Funds) | \$150,000.00 | \$150,000.00 | \$0.00 | \$150,000.00 | Grant award No.: 6 NH23ip922638-01-02 |
| SUBTOTAL | | | | \$1,301,842,676.00 | \$631,994,760.00 | \$391,156,269.32 | \$240,838,490.68 | |
| Federal Assistance Estimates for Autonomous, Semi-autonomous Agencies and Other | | | | | | | | |
| 1 | Guam Memorial Hospital Authority | Health Resources & Services Administration | CARES Act Provider Relief Fund | \$7,600,000.00 | \$7,552,005.02 | \$0.00 | \$7,552,005.02 | GMHA to also receive \$13.4M from the GovGuam CARES Act funding for COVID mitigation. |
| 2 | Guam Memorial Hospital Authority | U.S. Department of Health and Human Services, Centers for Medicare and Medicaid Services | Centers for Medicare & Medicaid Services (CMS) Accelerated and Advance Payment Program Expansion to Medicare providers/suppliers to combat the COVID-19 pandemic. | \$4,501,119.78 | \$4,501,119.78 | \$0.00 | \$4,501,119.78 | This is an advance payment / acceleration of benefits that Medicare will offset beginning August 2020. |
| 3 | Guam International Airport Authority | U.S. Department of Transportation Federal Aviation Administration | FY2020 CARES Act Grants to Airports - Airport Improvement Program (AIP) Facilitate Debt Service Payments and Operational Costs | \$20,693,369.00 | \$20,693,369.00 | \$0.00 | \$20,693,369.00 | |
| 4 | University of Guam | U.S. Department of Education, Office of Postsecondary Education | CARES Act: Higher Education Emergency Relief Fund - Section 18004(a)(1) Student Aid | \$2,282,349.00 | \$2,282,349.00 | \$0.00 | \$2,282,349.00 | Awarded April 27, 2020 - 1st half of estimated award (\$4,564,698) |
| 5 | University of Guam | U.S. Department of Education, Office of Postsecondary Education | Institutional Portion of the Higher Education Emergency Relief Fund under Section 18004(a)(1) & 18004(c) of the CARES Act | \$2,282,349.00 | \$2,282,349.00 | \$0.00 | \$2,282,349.00 | Awarded May 7, 2020 - 2nd half of estimated award (\$4,564,698) |
| 6 | University of Guam | U.S. Department of Education, Office of Postsecondary Education | CARES Act: Higher Education Emergency Relief Fund - Strengthen Asian American and Native American Pacific Islander-serving Institutions (AANAPISI) - Section 18004(a)(2) | \$18,264.00 | \$18,264.00 | \$0.00 | \$18,264.00 | Formula allocations for Section 18004(a)(2) of CARES Act per OPE website |
| 7 | Guam Community College | U.S. Department of Education, Office of Postsecondary Education | CARES Act: Higher Education Emergency Relief Fund - Section 18004(a)(1) Student Aid | \$574,675.00 | \$574,675.00 | \$0.00 | \$574,675.00 | Incremental drawdowns based on awards issued to students. |
| 8 | Guam Community College | U.S. Department of Education, Office of Postsecondary Education | Institutional Portion of the Higher Education Emergency Relief Fund under Section 18004(a)(1) & 18004(c) of the CARES Act | \$574,675.00 | \$574,675.00 | \$0.00 | \$574,675.00 | |
| 9 | Guam Community College | U.S. Department of Education, Office of Postsecondary Education | CARES Act: Higher Education Emergency Relief Fund - Strengthen Asian American and Native American Pacific Islander-serving Institutions (AANAPISI) - Section 18004(a)(2) | \$4,574.00 | \$4,574.00 | \$0.00 | \$4,574.00 | Formula allocations for Section 18004(a)(2) of CARES Act per OPE website |
| 10 | Guam Housing and Urban Renewal Authority | U.S. Department of Housing and Urban Development, Office of Community Planning and Development (CPD) | FY2020 CARES Act Formula Grants - Community Development Block Grant - CDBG20-CARES (CV1) | \$1,785,801.00 | \$1,785,801.00 | \$0.00 | \$1,785,801.00 | Allocation Round 1 - as of April 2, 2020 per HUD CPD FY2020 CARES Act Formula Grants Listing |
| 11 | Guam Housing and Urban Renewal Authority | U.S. Department of Housing and Urban Development, Office of Community Planning and Development (CPD) | FY2020 CARES Act Formula Grants - Community Development Block Grant - CDBG20-CARES (CV2) | \$892,901.00 | \$892,901.00 | \$0.00 | \$892,901.00 | Allocation Round 1 - as of May 22, 2020 per HUD CPD FY2020 CARES Act Formula Grants Listing |
| 12 | Guam Housing and Urban Renewal Authority | U.S. Department of Housing and Urban Development, Office of Community Planning and Development (CPD) | Emergency Solutions Grant ESG20-CARES (CV1) - Homeless Assistance and Homelessness Prevention activities to mitigate the impacts of COVID-19 | \$888,696.00 | \$888,696.00 | \$0.00 | \$888,696.00 | Allocation Round 1 - as of April 2, 2020 per HUD CPD FY2020 CARES Act Formula Grants Listing |
| 13 | Guam Housing and Urban Renewal Authority | U.S. Department of Housing and Urban Development, Office of Community Planning and Development (CPD) | Emergency Solutions Grant ESG20-CARES (CV2) - Homeless Assistance and Homelessness Prevention activities to mitigate the impacts of COVID-19 | \$2,630,542.00 | \$2,630,542.00 | \$0.00 | \$2,630,542.00 | Allocation Round 2 - as of June 9, 2020 per HUD CPD FY2020 CARES Act Formula Grants Listing |

Appendix 8: Federal Stimulus Update as of July 31, 2020

| FY2020 - Government of Guam Federal Stimulus and Assistance Update for CARES Act and COVID-19 Programs | | | | | | | | |
|---|---|--|--|-----------------------|-------------------------|-------------------------------------|-----------------------------------|---|
| As of July 31, 2020 | | | | | | | | |
| Item | Name of Local Agency / Organization | Federal Grantor | Federal Grant Description | Estimated Grant Award | Grant Award Received 1/ | YTD Expend/Encumb (As of 7/31/2020) | Available Funds (As of 7/31/2020) | Status / Comments |
| 14 | Guam Housing and Urban Renewal Authority | U.S. Department of Housing and Urban Development | Assistance to Public Housing Authorities under the CARES Act - CTVID-19 Relief Funding to help Low-Income Americans residing in Public Housing | \$745,204.00 | \$745,204.00 | \$0.00 | \$745,204.00 | Per HUD Announcement of May 1, 2020 (HUD No. 20-058) |
| 15 | Guam Economic Development Authority | | FY2016-19 Planning Program and Local Technical Assistance Program | \$ 300,000.00 | \$0.00 | \$0.00 | \$0.00 | |
| 16 | Guam Economic Development Authority | | FY2018 EDA Disaster Supplemental | \$ 587,000.00 | \$0.00 | \$0.00 | \$0.00 | |
| 17 | Guam Economic Development Authority | | FY2019 EDA Disaster Supplemental | \$ 587,000.00 | \$0.00 | \$0.00 | \$0.00 | |
| 18 | Guam Economic Development Authority | | FY2020 Public Works and Economic Adjustment Assistance | \$ 3,000,000.00 | \$0.00 | \$0.00 | \$0.00 | |
| 19 | Guam Economic Development Authority | | FY2016-19 | \$ 3,000,000.00 | \$0.00 | \$0.00 | \$0.00 | |
| 20 | Guam Memorial Hospital Authority | | Guam Emergency Management Healthcare Coalition - Hospital Preparedness Program (HPP)/ASPR | \$ 31,862.00 | \$0.00 | \$0.00 | \$0.00 | |
| 21 | Sanctuary Incorporated of Guam | | Sagan Linala (Place for Better Life) Transitional Living Program | \$ 50,039.00 | \$0.00 | \$0.00 | \$0.00 | Allocation found on TAGGS website |
| 22 | Sanctuary Incorporated of | | Sanctuary Basic Center Program | \$ 24,000.00 | \$0.00 | \$0.00 | \$0.00 | Allocation found on TAGGS website |
| 23 | Mañe'lu (formerly Big Brothers Big Sisters of Guam) | U.S. Department of Interior, Office of Insular Affairs | Technical Assistance Program - CARES Act Emergency Relief Funding - Micronesia Resource Center One Stop Shop to support Micronesia communities on Guam | \$ 151,550.00 | \$151,550.00 | \$0.00 | \$151,550.00 | Based on DOI/OIA Announcement dated 5/5/2020 |
| 24 | Humanities Guåhan | National Endowment for the Humanities (NEH) | FY2020 CARES Act Emergency Relief Grant Program to support cultural and humanities-based nonprofit organizations in Guam | \$ 250,600.00 | \$250,600.00 | \$0.00 | \$250,600.00 | Maximum award is \$300,000 under the NEH CARES: Cultural Organizations Grant Snapshot-NEH Website |
| 25 | U.S. Small Business Administration, Guam Branch Office | U.S. Small Business Administration (SBA) | SBA Disaster Assistance Update, Nationwide Economic Injury Disaster Loans (EIDLs) / COVID-19, as of July 27, 2020 | \$ 72,315,000.00 | \$72,315,000.00 | \$72,315,000.00 | \$0.00 | Loans Approved for Guam - 1,224; Dollars Approved for Guam - \$72,315,000; figure as of 07/26/2020 |
| 26 | U.S. Small Business Administration, Guam Branch Office | U.S. Small Business Administration (SBA) | SBA Disaster Assistance Update, Economic Injury Disaster Loans (EIDLs) Advance / COVID-19, as of July 15, 2020 | \$ 6,308,000.00 | \$6,308,000.00 | \$6,308,000.00 | \$0.00 | Loans Approved for Guam - 1,529; Dollars Approved for Guam - \$6,308,000; figure as of |
| 27 | U.S. Small Business Administration, Guam Branch Office | U.S. Small Business Administration (SBA) | SBA Paycheck Protection Program (PPP) Loans - States and Territories, as of July 24, 2020 | \$ 191,622,040.00 | \$191,622,040.00 | \$191,622,040.00 | \$0.00 | Loans Approved - 2,176; Dollars Approved - \$191,622,040; approvals through 07/24/2020 |
| 28 | Westcare Pacific Islands, Inc. (Ma'lak na ha'ani or Bright Futures Project) | U.S. Department of Health and Human Services, Substance Abuse and Mental Health Services Administration (SAMHSA) | Disaster Response Grant Program - School-Based Services | \$ 1,000,000.00 | \$1,000,000.00 | \$0.00 | \$1,000,000.00 | The project aims to help GDOE students and their families cope with stressors to past natural disasters and the recent COVID-19 |
| | | | SUBTOTAL | \$324,701,609.78 | \$317,073,713.80 | \$270,245,040.00 | \$46,828,673.80 | |
| | | | TOTAL | \$1,626,544,285.78 | \$949,068,473.80 | \$661,401,309.32 | \$287,667,164.48 | |
| Footnote: | | | | | | | | |
| 1/ This report does not include equipment and supplies received without charge from federal agencies which will be later reported in the FY2020/FY2021 SEFA nor Title 32 federal pay for the Guam National Guard. | | | | | | | | |

Appendix 8: Federal Stimulus Update as of July 31, 2020

| FY2020 - Government of Guam Federal Stimulus and Assistance Update for CARES Act and COVID-19 Programs | | | | | | | | |
|---|-------------------------------------|-----------------|---------------------------|-----------------------|-------------------------|-------------------------------------|-----------------------------------|-------------------|
| As of July 31, 2020 | | | | | | | | |
| Item | Name of Local Agency / Organization | Federal Grantor | Federal Grant Description | Estimated Grant Award | Grant Award Received 1/ | YTD Expend/Encumb (As of 7/31/2020) | Available Funds (As of 7/31/2020) | Status / Comments |
| Source Information: | | | | | | | | |
| 1. Department Requests for Establishment of Accounts for CARES Act or COVID-19 Funding and Information from the AS400 Financial Management System | | | | | | | | |
| 2. U.S. Department of Interior, Office of Insular Affairs - Federal Assistance to the U.S. Territories and Freely Associated States during the Coronavirus Disease 2019 (COVID-19) Pandemic website | | | | | | | | |
| 3. Email correspondence to department point of contacts to obtain grant information (also for Nonprofit, Not-for-Profit, and Non-governmental Organizations) | | | | | | | | |
| 4. Various U.S. Department website for CARES Act or COVID-19 grant funding to Guam. | | | | | | | | |

Appendix 9:**Status of Recommendations**

| No. | Addressee | Audit Recommendation | Status | Actions Required |
|------------|-------------------------------|--|---------------|--|
| 1. | DOA Director | Design and implement control activities by adopting policies and procedures for CRF and other federal financial assistance moving forward. | OPEN | Submit a corrective action plan. Implement no later than the beginning of the next fiscal year. |
| 2. | BBMR Director DOA Director | Satisfactorily comply with monthly reporting requirement for all COVID-19 related expenditures | OPEN | Submit a corrective action plan. Implement no later than the beginning of the next fiscal year. |



**Government of Guam
Coronavirus Relief Fund Expenditures Part I
Report No. 20-08, November 2020**

ACKNOWLEDGEMENTS

Key contributions to this report were made by:

Johanna Pangelinan, Audit Staff
Thyrza Bagana, Auditor-in-Charge/Audit Supervisor
Benjamin J.F. Cruz, Public Auditor

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**To ensure public trust and good governance in the Government of Guam,
we conduct audits and administer procurement appeals,
with objectivity, professionalism, and accountability.**

VISION

**The Government of Guam is a model for good governance
with OPA leading by example as a model robust audit office.**

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Objectivity: To have an independent and impartial mind.

Professionalism: To adhere to ethical and professional standards.

Accountability: To be responsible and transparent in our actions.

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