



Status of the Government of Guam Coronavirus Relief Fund Expenditures

**Flash Report
March 1, 2020 through December 31, 2020**

**OPA Report No. 21-04
February 2021**

Distribution:

Governor of Guam
Lt. Governor of Guam
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**OFFICE OF THE SPEAKER
THERESE M. TERLAJE**

February 25, 2021

Honorable Therese M. Terlaje
Speaker, 36th Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtña, Guam 96910

-02-25 2021

Time: 4:23 pm
Received: [Signature]

Re: OPA Report No. 21-04, Status of the Government of Guam Coronavirus Relief Fund Expenditures as of December 31, 2020

Dear Madam Speaker and Senators,


The Office of Public Accountability (OPA) prepared a second flash report on the status of the Government of Guam (GovGuam) Coronavirus Relief Fund (CRF). As of December 31, 2020, GovGuam expended \$88.6 million (M) of the \$118M CRF from the CARES Act. Compared to the previous month, this was an increase of \$15M from November CRF expenditures of \$73.6M^a. Majority of the increases were for Miscellaneous Expenditures (\$8.5M), Salaries and Wages (\$3.8M), and Contractual Services (\$2.6M). The CRF spending deadline of the remaining \$29.4M, or 25% of the CRF, was extended to December 31, 2021.

There were 24 GovGuam entities that expended more than \$100 thousand of the CRF, which collectively added up to \$87.8M. The top three GovGuam entities were the Department of Public Health and Social Services (\$20.7M), Guam Economic Development Authority (\$19.6M), and the Office of Guam Homeland Security (\$16.2M).

The Economic Relief Programs, signed by the Governor via a series of executive orders, increased by \$3.3M, from \$33.2M in November 2020 to \$36.4M in December 2020. The Small Business Rent Assistance^b represents the biggest change with an amount of \$2.8M.

This report is for informational purposes only. No audit procedures were applied to substantiate the figures in this report. Please call Audit Supervisor Clariza Roque at 475-0390 ext. 211, Auditor-in-Charge Chris Rivera at ext. 203, or Audit Staff Johanna Pangelinan at 218 for any questions you may have.

Senseremente,


Benjamin J.F. Cruz
Public Auditor

GUAM LEGISLATURE
CENTRAL FILES

^a OPA Report No. 21-02

^b Executive Order 2020-40, signed on November 23, 2020

KNOWLEDGEMENT RECEIVED
Received by: Louise G. Aguirre Atalio
4:23 pm
2/25/21



Status of Coronavirus Relief Fund (CRF) as of December 31, 2020

This is our second flash report on the status of the CRF expenditures by the Government of Guam (GovGuam) as of December 31, 2020, with respect to the Coronavirus Disease 2019 (COVID-19). This report highlights GovGuam entities that spent more than \$100 thousand (K) of the CRF, increases in expenditure classifications, and amount for each economic relief programs.

As of December 31, 2020, GovGuam expended \$88.6M of CRF for COVID-19 related purchases. This is a \$15M increase from \$72.9M expenditures in November 2020. The majority of the increases were for Miscellaneous (\$8.5M), Salaries and Wages (\$3.8M), and Contractual Services (\$2.6M). GovGuam utilized 75% of the CRF and authorization was extended for the remaining 25% to be spent until December 31, 2021.

Table 1 below presents the 24 GovGuam entities that expended more than \$100K of the CRF. The top three expenditures of these GovGuam entities were spent on Miscellaneous, Salaries and Wages, and Contractual Services. See Tables 2 and 3 for details.

Table 1: GovGuam Entities CRF Expenditures >\$100K

GovGuam Entity	Spending Plan (budgeted) ^A	Expenditures (as of Dec. 31, 2020)
Department of Public Health and Social Services	\$ 18,571,730	\$ 20,712,765
Guam Economic Development Authority	22,078,417	19,601,930
Office of Guam Homeland Security	21,610,543	16,184,732
Guam Memorial Hospital Authority	11,011,239	7,263,938
Department of Administration	8,083,587	5,600,259
Guam Fire Department	2,025,074	3,510,149
Guam Police Department	790,282	3,293,255
Department of Corrections	2,206,338	2,039,547
Judiciary of Guam ^B	556,495	1,484,275
Customs and Quarantine	261,972	1,334,170
Department of Revenue and Taxation	2,475,461	1,230,291
Department of Public Works	442,454	1,223,617
Guam Department of Education	1,000,000	1,000,000
Guam Behavioral Health and Wellness Center	373,499	690,069
Mayors' Council of Guam	-	595,667
Department of Youth Affairs	115,285	433,277
Guam Waterworks Authority	457,012	412,676
Department of Labor	100,000	265,743
University of Guam	338,797	260,761
Hagåtña Restoration and Redevelopment	14,584	157,348
Guam Visitors Bureau	481,811	155,218
Department of Military Affairs	98,850	139,276
Guam Regional Transit Authority	-	137,842
Office of the Governor	2,064,400	103,249
Total	\$ 95,157,830	\$ 87,830,054

^A Spending Plan as of December 31, 2020.

^B Amount of \$1,320,540 is budgeted for JOG, OAG, and OPA.

^C Consolidated Appropriations Act, 2021, Division N, Title X, Sec. 1001. Coronavirus Relief Fund Extension.

GovGuam received \$117,968,258

from the CARES Act to provide economic relief to workers, families, small businesses, and other levels of government that have been hit hard by the COVID-19 public health emergency.

Use of Funds: 1) necessary expenditures incurred due to the public health emergency with respect to COVID-19; 2) not accounted for in the budget most recently approved as of the date of enactment of this section for the State or government; and 3) incurred during the period of March 1, 2020 through December 31, 2021^C.

GovGuam expended \$88,591,971

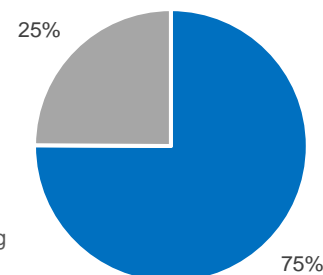
as of December 31, 2020 for purchases related to COVID-19.

The following GovGuam entities spent less than \$100K, to date:

- GEC (\$97.6K)
- DLM (\$94.2K)
- AGR (\$83.7K)
- DPR (\$70.0K)
- GSWA (\$66.3K)
- OTECH (\$53.6K)
- OAG (\$52.7K)
- GEPA (\$42.0K)
- DISID (\$38.8K)
- GPLS (\$36.1K)
- GIAA (\$26.8K)
- BBMR (\$20.7K)
- CLTC (\$19.8K)
- DCA (\$15.1K)
- CSC (\$12.0K)
- CME (\$11.5K)
- BSP (\$9.2K)
- PAG (\$7.3K)
- PBS Guam (\$3.9K)
- LT GOV (\$451)
- GCC (\$169)
- GCEC (\$117)

Total \$762K

Total CRF Utilization (as of Dec. 31, 2020)



■ Expended
■ Remaining

Table 2: Classification of GovGuam Entities CRF Expenditures >\$100K

GovGuam Entity	Miscellaneous	Salaries and Wages	Contractual Services	Capital Outlays	Supplies	Equipment	Utilities	Total
DPHSS	\$ 16,075,800	\$ 4,300,651	\$ 336,313	\$ -	\$ -	\$ -	\$ -	\$20,712,765
GEDA	19,601,930	-	-	-	-	-	-	19,601,930
GHS	-	634,879	15,205,410	-	177,430	167,013	-	16,184,732
GMHA	7,263,938	-	-	-	-	-	-	7,263,938
DOA	5,369,925	197,601	21,560	9,474	-	1,699	-	5,600,259
GFD	-	3,477,586	-	-	2,609	29,954	-	3,510,149
GPD	-	2,839,571	-	401,209	16,475	36,000	-	3,293,255
DOC	-	1,604,932	367,106	-	54,347	13,162	-	2,039,547
JOG	1,484,275	-	-	-	-	-	-	1,484,275
CQA	-	1,309,205	12,963	-	12,002	-	-	1,334,170
DRT	683,000	375,450	148,338	-	23,504	-	-	1,230,291
DPW	-	1,218,812	-	-	4,805	-	-	1,223,617
GDOE	1,000,000	-	-	-	-	-	-	1,000,000
GBHWC	-	660,327	18,088	-	8,927	2,727	-	690,069
MCOG	-	595,667	-	-	-	-	-	595,667
DYA	-	388,001	-	-	37,026	4,750	3,500	433,277
GWA	412,676	-	-	-	-	-	-	412,676
DOL	-	265,743	-	-	-	-	-	265,743
UOG	260,761	-	-	-	-	-	-	260,761
HRRA	142,867	2,729	3,540	-	503	7,709	-	157,348
GVB	155,218	-	-	-	-	-	-	155,218
DMA	-	139,276	-	-	-	-	-	139,276
GRTA	-	137,842	-	-	-	-	-	137,842
GOV	-	10,211	34,788	49,790	1,483	6,978	-	103,249
Total	\$ 52,450,390	\$ 18,158,484	\$16,148,106	\$ 460,473	\$ 339,110	\$ 269,991	\$ 3,500	\$87,830,054

Table 3: Expenditure Class	December	November	Change (\$)	Change (%)
Miscellaneous	\$ 52,484,612	\$ 44,012,763	\$ 8,471,848	19.2%
Salaries and Wages	18,781,446	15,027,820	3,753,626	25.0%
Contractual Services	16,170,081	13,539,245	2,630,836	19.4%
Capital Outlays	471,905	410,683	61,222	14.9%
Equipment	362,056	315,858	46,197	14.6%
Supplies	318,371	282,571	35,800	12.7%
Utilities	3,500	2,800	700	25.0%
Total	\$ 88,591,971	\$ 73,591,741	\$ 15,000,230	20.4%

The three major expenditures were Miscellaneous, Salaries and Wages, and Contractual Services. Among these, Salaries and Wages represent the biggest change of 25% from the previous month.

Table 4: Economic Relief Programs	December	November	Change (\$)
Small Business Pandemic Assistance (E.O. 2020-18)	\$ 16,781,055	\$ 16,584,226	\$ 196,829
Prugraman Salappe' Ayudon I Taotao (E.O. 2020-12)	15,882,300	15,871,200	11,100
Small Business Rent Assistance (E.O. 2020-40)	2,785,710	-	2,785,710
COVID-19 Bereavement Assistance (E.O. 2020-35)	1,000,000	720,000	280,000
Total	\$ 36,449,064	\$ 33,175,426	\$ 3,273,638

Total Economic Relief Programs increased by \$3.3M in December with the Small Business Rent Assistance Program payment of \$2.8M representing the biggest change.

The U.S. Department of the Treasury provides information on the CARES Act and the CRF. You may visit the U.S. Treasury website at www.home.treasury.gov to get the latest updates.

- 1) This report is for informational purposes only. We did not apply any audit procedures to substantiate the figures presented herein.
- 2) Total expenditures herein may not represent the complete balance as of December 31, 2020. Other balances may not have been entered into DOA's accounting system as of January 12, 2021.
- 3) Under Public Law 35-86, OPA is mandated to audit the CRF expenditures.

Glossary of Acronyms

GovGuam Entity Name	Acronym
Bureau of Budget & Management Research	BBMR
Bureau of Statistics and Plans	BSP
Chamorro Land Trust Commission	CLTC
Chief Medical Examiner	CME
Civil Service Commission	CSC
Customs and Quarantine Agency	CQA
Department of Administration	DOA
Department of Agriculture	AGR
Department of Chamorro Affairs	DCA
Department of Corrections	DOC
Department of Integrated Services for Individuals with Disabilities	DISID
Department of Labor	DOL
Department of Land Management	DLM
Department of Military Affairs	DMA
Department of Parks and Recreation	DPR
Department of Public Health and Social Services	DPHSS
Department of Public Works	DPW
Department of Revenue and Taxation	DRT
Department of Youth Affairs	DYA
Government of Guam Retirement Fund	GGRF
Guam Ancestral Lands Commission	GALC
Guam Behavioral Health and Wellness Center	GBHWC
Guam Board of Accountancy	GBOA
Guam Commission for Educator Certification	GCEC
Guam Community College	GCC
Guam Department of Education	GDOE
Guam Developmental Disabilities Council	GDDC
Guam Economic Development Authority	GEDA
Guam Educational Telecommunication Corporation	PBS Guam

GovGuam Entity Name	Acronym
Guam Election Commission	GEC
Guam Environmental Protection Agency	GEPA
Guam Fire Department	GFD
Guam Homeland Security/Office of Civil Defense	GHS/OCD
Guam Housing and Urban Renewal Authority	GHURA
Guam Housing Corporation	GHC
Guam International Airport Authority	GIAA
Guam Legislature	Legislature
Guam Memorial Hospital Authority	GMHA
Guam Police Department	GPD
Guam Power Authority	GPA
Guam Preservation Trust	GPT
Guam Public Library System	GPLS
Guam Regional Transit Authority	GRTA
Guam Solid Waste Authority	GSWA
Guam Visitors Bureau	GVB
Guam Waterworks Authority	GWA
Hagåtña Restoration and Redevelopment Authority	HRRA
Judiciary of Guam	JOG
Lieutenant Governor's Office	LT GOV
Mayors' Council of Guam	MCOG
Office of Attorney General	OAG
Office of Public Accountability	OPA
Office of Technology	OTECH
Office of the Governor	GOV
Office of Veterans Affairs	VAO
Port Authority of Guam	PAG
University of Guam	UOG