



OFFICE OF THE PUBLIC AUDITOR

## **Guam Public School System FY 2008 Payroll Analysis**

**Legislative Mandate**

**OPA Report No. 08-03  
June 2008**

**Distribution:**

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**EXECUTIVE SUMMARY**

Guam Public School System's FY 2008 Payroll Analysis  
Report No. 08-03, June 2008

Although actual General Fund revenues will control what the Guam Public School System (GPSS) receives in FY 2008, Public Law (P.L.) 29-19 authorized \$157.2 million for GPSS personnel expenditures and an additional \$1.2 million for salary increments and teacher reclassifications for fiscal years 2006 and 2007. GPSS' cash disbursement schedule for FY 2008, dated December 6, 2007, totaled \$173.1 million for payroll and operating expenditures.<sup>1</sup> Of this schedule, GPSS allotted \$151.4 million to payroll, which was \$7 million less than the authorized \$158.3 million.

According to GPSS, as of April 2008, \$88.9 million was expended for locally-funded personnel and 10 special payroll runs were processed for salary increments and teacher reclassifications. The increments and reclassifications totaled \$1,859,219 (local funds only) and exceeded the authorized \$1.2 million by \$659,219. The difference was funded with FY 2008 personnel appropriations. According to the GPSS Comptroller, the total needed for salary increments and reclassifications is unknown at this time.

Notwithstanding any pending reclassifications,<sup>2</sup> GPSS' remaining \$59.2 million authorization for personnel should be sufficient for the remainder of the fiscal year. We estimate GPSS will have a \$7.6 million<sup>3</sup> surplus in its personnel budget. Although we did not find any provision in P.L. 29-19 that allows GPSS to utilize the excess payroll appropriations for other operational needs, the 29<sup>th</sup> Guam Legislature introduced Bill 268, which would allow GPSS to transfer funds between appropriations made in P.L. 29-19. Given all the other obligations of GPSS, we support Bill 268 since GPSS may need to utilize its estimated surplus for other obligations, such as contractual, past retirement fund, and utility payments.

The Department of Administration (DOA) has not provided GPSS with the amount of cash requested for payroll because the GPSS cash disbursement schedule usually exceeds actual expenditures. DOA faces a number of fiscal challenges, including how to manage its limited cash resources in the face of the \$524 million deficit as of FY 2006. Despite these deficit challenges, DOA has done its utmost to ensure that GPSS receives sufficient cash to meet its biweekly payroll and other major obligations. DOA is to be commended for their prudent fiscal management efforts to provide cash to GPSS and other government of Guam functions.

Doris Flores Brooks, CPA, CGFM  
Public Auditor

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<sup>1</sup> The authorized \$1.2 million was not included in the GPSS cash disbursement schedule.

<sup>2</sup> This projected surplus is based on the amount appropriated and is not based on GPSS' cash disbursement submission.

<sup>3</sup> \$158.3 million authorized for personnel expenditures *less* estimated \$150.7 million (\$94.9 million actual personnel expenditures through May 2, 2008 plus \$55.8 million estimated personnel expenditures through September 30, 2008, salary increments, reclassifications, and personal leave payments) *equals* \$7.6 million surplus. See Table 1 in the report for details.



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## Introduction

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This report represents the results of the Office of the Public Auditor's (OPA) review of the Guam Public School System's (GPSS) Fiscal Year 2008 cash disbursement schedule, pursuant to Public Law (P.L.) 29-19, the FY 2008 Budget Act. We also received a request from an elected official to review GPSS' personnel expenditures,<sup>1</sup> current staffing pattern, and labor cost distribution. This report focuses on GPSS' FY 2008 payroll only.<sup>2</sup>

Our objective was to review GPSS' monthly cash disbursement schedules for payroll and to analyze the historical data of payroll expenditures for compliance with P.L. 29-19. Refer to Appendix 1 for the scope, methodology, and prior coverage.

## Background

Pursuant to P.L. 29-19 Chapter VI Section 15, the Public Auditor is required to review GPSS' projected schedules of monthly cash disbursements for each school, division, and program by expenditure category, for the fiscal year. For FY 2008, the Guam Legislature approved a total budget of \$173,109,793 for GPSS operations, of which \$157,159,341 was authorized for personnel<sup>3</sup> and \$1.2 million was authorized separately for teacher reclassification and salary increments.<sup>4</sup>

The Superintendent of Education submitted the GPSS cash disbursement schedule to the Legislature, the Department of Administration (DOA) Director, and the Public Auditor on December 6, 2007. We did not receive any updates to the schedule after December. The cash disbursement schedule amounted to \$173,109,793, of which \$151,446,000, or 87%, was allocated to payroll. The disbursement for personnel was \$7 million less than the authorized for personnel of \$158,359,341. See Appendix 2 for the GPSS cash disbursement schedule.

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<sup>1</sup> Personnel and payroll are used interchangeably in this report.

<sup>2</sup> Our review of GPSS payroll expenditures was limited to salaries and benefits for all GPSS employees paid through local (legislative) appropriation.

<sup>3</sup> P.L. 29-19 Chapter II, Part 1, Section 1(a).

<sup>4</sup> P.L. 29-19 Chapter VIII, Section 1(k)(2).

## Results of Analysis

Based on our analysis, GPSS' FY 2008 authorization of \$158.3 million for personnel expenditures should be sufficient for the remainder of the fiscal year. As of April 2008, \$88.9 million was expended for locally funded personnel expenditures. Total personnel expenditures for FY 2008 are expected to be \$150.7 million. We estimate GPSS will have a preliminary surplus of \$7.6 million, which is based on the payroll budget authorization of \$158.3 million, not on GPSS' cash disbursement submission of \$151.4 million. However, the estimated surplus is likely to be reduced by pending reclassifications and back pay salary increments. According to the GPSS Comptroller, the cost of such salary adjustments is not known at this time.

Table 1 compares GPSS' monthly payroll expenditure estimates, actual expenditures, and OPA's projection. See Appendix 3 for OPA analysis.

**Table 1: FY 2008 GPSS Estimated, Actual, and OPA Calculated Payroll Expenditures**

Month	GPSS Estimate	Actual Expenditures	Variance: GPSS Estimate v. Actual Expenditures
October	\$ 12,646,000	\$ 11,993,921	\$ 652,079
November	17,600,000	17,437,748	162,252
December	11,600,000	11,761,896	(161,896)
January	11,600,000	11,864,305	(264,305)
February	12,000,000	11,964,154	35,846
March	12,000,000	12,009,187	(9,187)
April	15,000,000	11,881,097	3,118,903
<b>Oct. to Apr. Subtotal</b>	<b>\$ 92,446,000</b>	<b>\$ 88,912,307</b>	<b>\$ 3,533,693</b>
Month	GPSS Estimate	OPA Projected GPSS Expenditures <sup>5</sup>	Variance: GPSS Estimate v. OPA Projected Expenditures
May	\$ 15,000,000	\$ 17,970,834 <sup>6</sup>	\$ (2,970,834)
June	10,000,000	10,257,896	(257,896)
July	10,000,000	9,454,138	545,862
August	12,000,000	9,602,999	2,397,001
September	12,000,000	11,867,084	132,916
<b>May to Sept. Subtotal</b>	<b>\$ 59,000,000</b>	<b>\$ 59,152,952</b>	<b>\$ (152,952)</b>
<b>Total</b>	<b>\$ 151,446,000</b>	<b>\$ 148,065,259</b>	<b>\$ 3,380,741</b>
<b>Authorized/Expended for Personnel</b>	<b>\$ 157,159,341</b>	<b>\$ 148,065,259</b>	<b>\$ 9,094,082</b>
<b>Increments &amp; Leave</b>			
Prior Year Increments & Reclassifications	\$ 1,200,000	\$ 1,859,219	\$ (659,219)
Current Year Reclassifications	-	343,565	(343,565)
Personal Leave Payments	-	444,599 <sup>7</sup>	(444,599)
<b>Subtotal</b>	<b>\$ 1,200,000</b>	<b>\$ 2,647,383</b>	<b>\$ (1,447,383)</b>
<b>Grand Total</b>	<b>\$ 158,359,341</b>	<b>\$ 150,712,642</b>	<b>\$ 7,646,699</b>

<sup>5</sup> Refer to Appendix 1 for OPA's methodology.

<sup>6</sup> This includes the actual costs of \$6,007,485 for pay period ending 4/26/08. The remaining two pay periods in May were estimated.

<sup>7</sup> Personal leave payments for school year 2004-2005 were paid with FY 2008 personnel funds.

## **GPSS Requested Less than Amount Appropriated for Payroll**

GPSS was authorized \$157.2 million for personnel expenditures in the FY 2008 budget. In its cash disbursement schedule submittal, only \$151.4 million was requested. Although we did not find any provision in P.L. 29-19 that allows GPSS to utilize the excess payroll appropriations for other operational needs, the 29<sup>th</sup> Guam Legislature introduced Bill 268, which would allow GPSS to transfer funds between appropriations made in P.L. 29-19. Given all the other obligations of GPSS, we support Bill 268 since GPSS may need to utilize its estimated surplus of \$7.6 million for other obligations, such as contractual, past retirement fund, and utility payments. Refer to Appendix 2 for GPSS' cash disbursement schedule submitted to the Guam Legislature, DOA, and OPA.

## **GPSS Salary Increments & Reclassifications**

In addition to the \$157.2 million for personnel expenditures, GPSS was authorized \$1.2 million for FY 2006 and 2007 salary increments and teacher reclassifications. According to the Comptroller, the \$1.2 million was allocated to pay for 1,155 salary increments and 124 teacher reclassifications. However, as salary increments were being processed, payroll personnel determined that some of the 1,155 employees were owed increments prior to FY 2006. The Comptroller stated that GPSS would pay back pay increments with current payroll funds.

As of April 23, 2008, 10 special payroll runs totaling \$1,859,219 (local funds only) were processed by GPSS to pay for salary increments and teacher reclassifications. This amount exceeded the authorized \$1.2 million by \$659,219. This difference was funded by FY 2008 personnel appropriations (see Table 1). In addition to the prior year salary increments and reclassifications, the Comptroller indicated that estimated teacher reclassification adjustments of \$343,565 for FY 2008 have yet to be paid. The Comptroller indicated that there should be sufficient remaining personnel appropriations to cover the increments and reclassification shortfalls and still meet current payroll obligations. However, the cost for remaining increments and reclassifications is unknown at this time.

## **Personal Leave Payments**

By law, educators are allowed 24 hours of personal leave each school year. P.L. 27-136 authorized the payment of unused personal leave in lump sum for all GPSS educators at the end of each school year, beginning with school year 2004-2005. In lieu of payment, educators may, at their option, transfer all unused personal leave to their sick leave account. According to GPSS officials, a total of \$444,599 for unused personal leave for school years 2004-2005 and 2007-2008 was paid in FY 2008 (see Table 1).

## **Employee Count**

GPSS' employee complement consists of 100%-locally-funded and 100%-federally-funded personnel. Between September 30, 2005 and September 30, 2006, GPSS' locally-funded personnel increased from 2,538 to 2,997, but decreased to 2,944 as of September 30, 2007. In the last seven months, the number of locally-funded personnel decreased by 220 (see Table 2).

**Table 2: GPSS Employee Count<sup>8</sup> (Local Funds Only)**

<u>Date</u>	<u>Employee Count</u>	<u>Change from Prior Year</u>
9/30/05	2538	Not Applicable
9/30/06	2997	+ 459
9/30/07	2944	-53
4/26/08	2724	- 220

### **Cash Disbursement Submissions**

Cash disbursement schedules are essential tools in managing expenditures. Cash disbursement schedules should be based on reasonable projections of payroll and other operating expenditures. According to GPSS officials, the GPSS' FY 2008 cash disbursement schedule submitted in December 2007 was created with the assistance of the Bureau of Budget and Management Research and the Treasurer of Guam. A review of GPSS' cash flow projections and expenditures for the first seven months reflects variances between projected and actual expenditures. In several instances, GPSS' cash disbursement requests exceeded actual expenditures incurred (see Table 1).

As such, DOA has not provided the full amount of GPSS' cash requests for payroll. DOA faces a number of fiscal challenges, including how to manage its limited cash resources in the face of the \$524 million deficit as of FY 2006. Despite these deficit challenges, DOA has done its utmost to ensure that GPSS receive sufficient cash to meet its biweekly payroll and other major obligations. DOA is to be commended for their prudent fiscal management efforts to provide cash to GPSS and other government of Guam functions. Actual cash from the General Fund will control what GPSS will receive in FY 2008.

We would like to thank GPSS and DOA for their cooperation and assistance in this analysis. Since this report makes no recommendations, a response is not required.

OFFICE OF THE PUBLIC AUDITOR



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Public Auditor

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<sup>8</sup> Employee count as of 4/26/08 is based on locally funded payroll data provided by GPSS to OPA.

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## Scope, Methodology, and Prior Coverage

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### Scope

The scope of our analysis includes the FY 2008 GPSS cash disbursement schedule prepared by the Superintendent of Education and dated December 6, 2007; applicable GPSS laws, rules, regulations, and policies; and other relevant budget documents for FY 2008 (October 1, 2007 through September 30, 2008).

We performed our analysis at the GPSS' business office and DOA's Division of Accounts in Hagatna, Guam.

### Methodology

Our methodology included gaining an understanding of the applicable laws and regulations pertaining to the GPSS FY 2008 budget. Our analysis was limited to historical trends of actual expenditures for personnel (including benefits) because these comprise 91% of the GPSS budget personnel and operations of \$173.1 million. Payroll expenditures of locally funded personnel for the first 16 paydays<sup>9</sup> from October 5, 2007 through May 2, 2008 were obtained from GPSS Accounting Office personnel based actual expenditures already available. Refer to Appendix 3 for OPA's payroll analysis.

OPA projected the payroll expenditures for the remaining 11 pay periods,<sup>10</sup> or five months, using the following methodology. Refer to Appendix 3 for the analysis.

1. Using the data for PPE 12/22/07 and PPE 01/05/08, we determined the average payroll expenditure per pay period of \$5,923,815.
2. Multiplying six, the remaining number of "average periods" for FY 2008, by the average cost per pay period, we arrived at \$35,542,890.
3. Subtracting the estimated cost of \$6,283,574<sup>11</sup> for pay period ending 9/27/08 from #2, we arrived at \$29,259,315.
4. Dividing the mean of "low periods" of \$4,811,824 in FY 2007 by the mean of "average periods" of \$5,966,711 in FY 2007, we calculated a percentage of 80.64449%.
5. Multiplying the average payroll cost in #1 above by the percentage in #4, we calculated the average "low periods" cost per pay period of \$4,777,230.
6. Multiplying five, the remaining number of "low periods" for FY 2008, by the average cost per pay period (#5), we arrived at \$23,886,150.
7. Adding the actual expenditures for the first 16 pay days of \$94,919,792 to the projected average cost of \$29,259,315 (#3) and the low period cost of \$23,886,152 (#6), we arrived at the total estimated personnel expenditure for FY 2008 of \$148,065,259.

DOA and GPSS may use the analysis to determine whether the monthly cash disbursements to GPSS are appropriate considering the FY 2007 historical expenditures trend.

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<sup>9</sup> A payday occurs one week after a two-week pay period.

<sup>10</sup> Of the 11 pay periods, six were "average periods" and five were "low periods." Pay periods 1 through 18 and 24 through 26 were labeled "average periods." Five pay periods (19 through 23 or the summer months) were labeled "low-periods" since some teachers opted for the nine-month pay option instead of the 12-month pay option.

<sup>11</sup> The cash needed for pay period ending 9/27/08 is not required until FY 2009.



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## Scope, Methodology, and Prior Coverage

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### Prior Coverage

Beginning in October 2006, OPA issued a series of four reports on the Guam Public School System's FY 2007 Cash Disbursement Schedule. The reports were as follows.

- ❑ In OPA Report No. 06-13, GPSS Payroll Analysis, issued in October 2006, we projected FY 2007 payroll expenditures at \$152,379,574. In this analysis, we determined that GPSS' actual payroll expenditures in FY 2007 amounted to \$149,360,040, or \$3,019,534 less than OPA's projection.
- ❑ In OPA Report No. 06-17, GPSS Utilities Analysis, issued in December 2006, we found inconsistencies with billings, particularly for water. OPA estimated that GPSS would need \$14,383,230 (\$12,379,803 for power, \$1,732,165 for water, and \$271,262 for telephone if E-Rate discounts are diligently pursued).
- ❑ In OPA Report No. 07-01, GPSS FY 2007 Cash Disbursement Schedule, issued in February 2007, we provided a monthly cash disbursement schedule with monthly total amounts ranging from \$11,999,043 to \$20,744,063. Our schedule was based on OPA Reports 06-13 and 06-17.
- ❑ In OPA Report No. 07-03, GPSS Follow-Up of FY 2007 Payroll Analysis, issued in March 2007, we revisited the payroll analysis (OPA Report No. 06-13) to include all GPSS payroll adjustments made after September 30, 2006. As of pay period ending February 17, 2007, GPSS' expenditures for salaries and benefits of locally funded employees in FY 2007 were \$58.8 million, which was \$186,051 less than the OPA calculated projection of \$58.9 million. The actual payroll expenditures are also \$1 million less than the total salaries and benefits of \$59.8 million indicated in the cash disbursement schedule submitted by GPSS on October 12, 2006. OPA noted discrepancies in the amounts reported as received by GPSS from the amounts reported as disbursed by DOA. We also noted discrepancies in FY 2008 for GPSS promissory notes, but according to the DOA General Accounting Supervisor promissory notes were offset with the cash disbursements for October 2007 and January 2008.

**Appendix 2:**

**GPSS' Cash Disbursement Schedule Submitted on December 6, 2007**

	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUG</b>	<b>SEP</b>	<b>TOTAL</b>
Monthly Estimated Collection-GF & TEFF <sup>12</sup>	\$12,103,065	\$10,709,615	\$16,340,737	\$12,362,042	\$15,244,141	\$14,539,067	\$20,935,535	\$12,466,057	\$16,486,061	\$12,073,846	\$12,253,447	\$17,596,180	<b>\$173,109,793</b>
Carry Over / (Under) for the Month	-	1,749,991	8,640,375	5,111,474	5,561,266	3,238,967	2,201,729	(2,811,964)	643,821	(4,920,399)	(5,372,402)	(4,704,007)	<b>9,338,851</b>
Payroll 1	6,000,000	6,000,000	5,800,000	5,800,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	<b>71,600,000</b>
Payroll 2	6,000,000	5,800,000	5,800,000	5,800,000	6,000,000	6,000,000	6,000,000	6,000,000	4,000,000	4,000,000	6,000,000	6,000,000	<b>67,400,000</b>
Payroll 3 <sup>13</sup>	646,000	5,800,000					3,000,000	3,000,000					<b>12,446,000</b>
Operations	565,835		921,842	921,842	921,842	921,842	921,842	921,842	921,842	921,842	921,842	961,336	<b>9,823,749</b>
Operations	497,515		289,993	289,993		579,986				700,000			<b>2,357,487</b>
Promissory Note	143,705												<b>143,705</b>
<b>Total Monthly Cash Disbursed</b>	<b>\$13,853,055</b>	<b>\$19,349,991</b>	<b>\$21,452,210</b>	<b>\$17,923,309</b>	<b>\$18,483,108</b>	<b>\$16,740,795</b>	<b>\$18,123,571</b>	<b>\$13,109,878</b>	<b>\$11,565,663</b>	<b>\$6,701,443</b>	<b>\$7,549,440</b>	<b>\$8,257,329</b>	<b>\$173,109,793</b>
<b>Over/(Under) for the Month</b>	<b>\$ 1,749,991</b>	<b>\$ 8,640,375</b>	<b>\$ 5,111,474</b>	<b>\$ 5,561,266</b>	<b>\$ 3,238,967</b>	<b>\$ 2,201,729</b>	<b>\$(2,811,964)</b>	<b>\$ 643,821</b>	<b>\$(4,920,399)</b>	<b>\$(5,372,402)</b>	<b>\$(4,704,007)</b>	<b>\$(9,338,851)</b>	<b>\$ -</b>

<sup>12</sup> GF- General Fund; TEFF- Territorial Education Facilities Fund

<sup>13</sup> GPSS employees are paid every two weeks, which usually equates to two pay periods a month. However, there are some months in which three pay periods occur.

**Appendix 3:**

**OPA Payroll Analysis- GPSS FY 2008 Payroll (Local Funds Only)**

PPE <sup>14</sup>	Salaries	Benefits	Pay Period Total <sup>15</sup>	Pay Day	Monthly Total	Month
09/29/07	\$ 4,914,902	\$ 1,340,681	\$ 6,255,583	10/5/2007	\$ 11,993,921	October
10/13/2007	4,449,619	1,288,719	5,738,338	10/19/2007		
10/27/2007	4,479,680	1,294,185	5,773,865	11/2/2007	17,437,748	November
11/10/2007	4,512,749	1,305,001	5,817,750	11/16/2007		
11/24/2007	4,536,696	1,309,437	5,846,133	11/30/2007		
12/8/2007	4,536,741	1,307,061	5,843,802	12/14/2007	11,761,896	December
12/22/2007	4,588,267	1,329,827	5,918,094	12/28/2007		
1/5/2008	4,600,677	1,328,859	5,929,536	1/11/2008	11,864,305	January
1/19/2008	4,603,008	1,331,762	5,934,770	1/25/2008		
2/2/2008	4,602,074	1,340,608	5,942,681	2/8/2008	11,964,154	February
2/16/2008	4,682,263	1,339,210	6,021,472	2/22/2008		
3/1/2008	4,677,157	1,351,451	6,028,608	3/7/2008	12,009,187	March
3/15/2008	4,636,776	1,343,804	5,980,579	3/21/2008		
3/29/2008	4,608,503	1,342,676	5,951,179	4/4/2008	11,881,097	April
4/12/2008	4,590,070	1,339,848	5,929,918	4/18/2008		
4/26/2008	4,662,901	1,344,584	6,007,485	5/2/2008	17,970,834	May
5/10/2008	4,630,513	1,339,771	5,970,284	5/16/2008		
5/24/2008	4,648,182	1,344,883	5,993,065	5/30/2008		
6/7/2008	4,210,605	1,218,277	5,428,882	6/13/2008	10,257,896	June
6/21/2008	3,745,352	1,083,662	4,829,015	6/27/2008		
7/5/2008	3,667,097	1,061,020	4,728,117	7/11/2008	9,454,138	July
7/19/2008	3,665,471	1,060,550	4,726,021	7/25/2008		
8/2/2008	3,613,415	1,045,488	4,658,904	8/8/2008	9,602,999	August
8/16/2008	3,834,608	1,109,487	4,944,095	8/22/2008		
8/30/2008	4,607,850	1,333,213	5,941,063	9/5/2008	11,867,084	September
9/13/2008	4,596,183	1,329,838	5,926,021	9/19/2008		
9/27/2008	4,873,499	1,410,075	6,283,574	10/3/2008	6,283,574 <sup>16</sup>	October
<b>Total</b>	<b>\$ 114,901,359</b>	<b>\$ 33,163,900</b>	<b>\$ 148,065,259</b>		<b>\$ 148,065,259</b>	

<sup>14</sup> Items highlighted in light gray (FY 2008 pay periods 1 through 16) represent actual payroll expenditures. The items not highlighted (FY 2008 pay periods 17 through 26) represent OPA estimates.

<sup>15</sup> These totals do not include the amounts for special payroll runs performed from December 21, 2007 through April 23, 2008.

<sup>16</sup> The cash needed for pay period ending 9/27/08 is not required until FY 2009. Therefore, it is not included in the amount required by GPSS to fund personnel expenditures in FY 2008.

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