

**Submission of FY 2006 4th Quarter Financial
Reports**

**Legislative Mandate
July 1, 2006 through September 30, 2006**

**OPA Report No. 06-15
December 2006**



OFFICE OF THE PUBLIC AUDITOR

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Distribution:

Governor of Guam
Speaker, 28th Guam Legislature
Senators, 28th Guam Legislature
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Director, Bureau of Budget and Management Research
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OFFICE OF THE PUBLIC AUDITOR

December 5, 2006

Honorable Felix Camacho
Governor
Office of the Governor
P.O. Box 2950
Hagatna, Guam 96932

Honorable Mark Forbes
Speaker
28th Guam Legislature
324 W. Soledad Ave.
Hagatna, Guam 96910

Subject: Submission of FY 2006 4th Quarter Financial Reports
for the three month period ended September 30, 2006

Dear Governor Camacho and Speaker Forbes:

Pursuant to Public Law (P.L.) 28-68 Chapter V Section 3, as amended, we hereby submit our review of the submission of 4th Quarter Financial Reports by various government of Guam entities, as required by law. See Appendix 1 for details of this section of the law.

Interpretation of P.L. 28-68 by Committee on Finance

The Committee on Finance, Taxation, and Commerce (Committee) distributed the reporting requirements of P.L. 28-68 Chapter V Section 2 to all entities on July 27, 2006. See Appendix 2. Based on these guidelines, we determined an entity to be in full compliance for the 4th quarter if the entity met these three requirements:

- 1) Submitted financial reports by the entity's department/agency head;
- 2) Submitted financial reports by October 31, 2006; and
- 3) Posted the financial reports on the entity's website.

These same guidelines were used to evaluate reporting requirement compliance for the 2nd and 3rd quarter financial reports. However, absent these guidelines, we evaluated the 1st quarter financial reports based solely on the timeliness of report submissions.

Summary of 1st, 2nd, and 3rd Quarter Report Submissions

The following is a recap of fiscal year (FY) 2006 prior quarters' financial reporting by the various government entities.

1st Quarter Overview

In OPA Report 06-02, the report for the first quarter, October 1, 2005 through December 31, 2005, the Committee provided a listing of 48 entities that were required to submit quarterly reports. These 48 entities were evaluated on the sole criterion of timeliness.

Based on timeliness, 40 entities submitted the 1st quarter reports on time (25 by head of agency, and 15 submitted by Bureau of Budget and Management Resource (BBMR)), and eight entities did not submit 1st quarter financial reports and may have been subject to deappropriation. These entities were:

| | |
|--|---------------------------------|
| Government of Guam Retirement Fund (GGRF) | Guam Power Authority (GPA) |
| Guam Housing Corporation | Guam Waterworks Authority (GWA) |
| Guam Housing and Urban Renewal Authority (GHURA) | Judiciary of Guam |
| Guam International Airport Authority (GIAA) | Port Authority of Guam (PAG) |

Six entities at that time did not have a website:

| | |
|---|--------------------------------------|
| Commission on Decolonization | Department of Military Affairs |
| Department of Chamorro Affairs | Guam Ancestral Lands Commission |
| Department of Integrated Services for Individuals with Disabilities | Office of the Chief Medical Examiner |

2nd Quarter Overview

In OPA Report 06-09, the report for the second quarter, January 1, 2006 to March 31, 2006, the Committee clarified that 52 entities, rather than 48, are required to submit quarterly reports. The four entities added by the Committee were the Guam Board of Accountancy, Guam Economic Development and Commerce Authority (GEDCA), Guam State Clearinghouse, and Office of Veteran's Affairs.

The Committee also clarified the requirements of the entities' quarterly financial reporting. Based on the guidelines, we evaluated an entity to be in full compliance if 2nd quarter financial reports were: 1) submitted by the entities department/agency head, 2) submitted by April 30, 2006, and 3) posted on their website.

In the 2nd quarter we identified seven entities that fully complied. These entities were:

| | |
|---|------------------------------------|
| BBMR | Guam Visitors Bureau (GVB) |
| Department of Corrections (DOC) | Judiciary of Guam |
| Guam Memorial Hospital Authority (GMHA) | Office of the Public Auditor (OPA) |
| Guam Public School System (GPSS) | |

Five entities did not meet any of the three requirements:

Commission on Decolonization
Guam Ancestral Lands Commission
GHURA

Guam State Clearinghouse
Office of Veteran's Affairs

40 entities partially complied with the reporting requirements.

3rd Quarter Overview

In OPA Report 06-10, the report for the third quarter, April 1, 2006 to June 30, 2006, we reviewed the 52 entities based on the Committee's guidelines as mentioned. Of the 52 entities, 24 met all three of the reporting requirements, 27 partially met the requirements and one (GHURA) did not meet any of the three requirements.

See Appendix 3 for the listing of agencies that may be subject to deappropriation by quarter.

Deappropriation Amendment

On September 30, 2006, P.L. 28-150 Chapter V Section 27 amended P.L. 28-68 by extending the deappropriation provision from October 1, 2005, or the first quarter, to July 1, 2006, or the beginning of the 4th quarter of FY 2006. Further, Section 28 restored funds deappropriated prior to July 1, 2006 in order to prevent interruption of administrative business of the government and critical public services. See Appendix 4.

In essence, the amendment gave the entities that failed to comply with the reporting requirements in any of the first three quarters a reprieve from deappropriation. Eight entities in the first quarter, 45 entities in the second quarter, and 28 entities in the third quarter are no longer subject to deappropriation for their noncompliance with reporting requirements. Only four entities (BBMR, DOC, GMHA, OPA) fully complied based on our first three quarters' evaluations.

4th Quarter Financial Reporting

For the 4th quarter, July 1, 2006 to September 30, 2006, we evaluated 52 entities based on the three criteria and found that there were only nine entities that complied, 23 entities that partially complied, and 20 entities did not comply.¹

Entities that Fully Complied

We identified nine entities that met all three reporting requirements for the 4th quarter financial reports. See Table 1 for these entities.

¹ These numbers are derived from reports submitted on or before November 30, 2006.

Table 1: Entities that fully complied 4th Quarter

| ENTITY | | DATE RECEIVED BY I LIHESLATURAN GUAHAN | WEBSITE ADDRESS |
|--------|--|--|---|
| 1 | Board of Professional Engineers, Architects and Land Surveyors | 10/18/06 | www.guam-peals.org/ |
| 2 | Department of Administration | 10/26/06 | http://www.admin.gov.gu/doa/admin.html |
| 3 | Guam Community College | 10/26/06 | http://www.guamcc.net/ |
| 4 | Guam Contractors License Board | 10/18/06 | http://www.guamgovernor.net/content/view/235/280/ |
| 5 | Guam Public Library System | 10/12/06 | http://www.admin.gov.gu/gpls/index.htm |
| 6 | Judiciary of Guam | 10/27/06 | http://www.justice.gov.gu/ |
| 7 | Office of the Public Auditor | 10/30/06 | http://www.guamopa.org |
| 8 | Public Defender Service Corporation | 10/26/06 | http://www.justice.gov.gu/pdsc/index.html |
| 9 | University of Guam | 10/31/06 | http://www.uog.edu/adminfin/comptroller/comptroller.htm |

This is a significant decrease from the 24 entities that met all three reporting requirements for the 3rd quarter.

Entities that Partially Complied

We identified 23 entities that partially complied with the Committee’s interpretation, meeting at least one, but not all of the requirements. All 23 entities complied with the requirement of submission of the 4th quarter financial report by the head of the entity.

Of the 23 entities that partially complied with the Committee’s interpretation, four entities submitted the report by the due date and 19 entities submitted the reports after the due date. See Appendix 5 for details and a list of the entities.

Submitted by Due Date but not posted on website

There were four entities (Department of Integrated Services for Individuals with Disabilities, Department of Military Affairs, Department of Parks and Recreation, Guam Housing Corporation) that submitted their 4th quarter financial reports by the October 31, 2006 due date, but did not post 4th quarter reports on their websites.

These four entities may be subject to deappropriation based on the Committee’s interpretation.

Submitted after Due Date

There were 19 entities that submitted their 4th quarter financial reports after the October 31, 2006 due date. Seven of these entities, Department of Corrections, GGRF, GEDCA, PAG, Guam Police Department (GPD), GPSS, and the Office of the Attorney General posted the reports on their websites, while the other 12 entities did not.

These 19 entities may be subject to deappropriation based on the Committee's interpretation. However, GGRF, GEDCA, and PAG do not receive appropriations from the General Fund for their operations.

Entities that Did Not Comply

In the 4th quarter of FY 2006, we identified 20 entities that did not comply with the reporting requirements. See Appendix 6 for a listing of these entities. We contacted all 20 entities to confirm whether they submitted the 4th quarter financial report to the Legislature. 17 entities confirmed that they did not submit reports because BBMR did not prepare their comprehensive financial report from which these entities prepare the quarterly reports. BBMR had not prepared the report as of November 30, 2006 because DOA had not closed the books for FY 2006, yet DOA has complied with its own 4th quarter reporting.

Based on the Committee's interpretation, these 20 entities may be subject to deappropriation. However, three of the 20 entities, GHURA, GPA, and GVB, do not receive General Fund appropriations for their operations. Although GVB does not receive General Fund appropriations, it does receive Legislative appropriations from the Tourist Attraction Fund.

Entities That Do Not Have a Website

Pursuant to P.L. 28-57, each government department or agency is required to develop and maintain a homepage or website. All but two of the 52 entities have a website:

- The Commission on Decolonization
- Guam Ancestral Lands Commission

Report Format

There continues to be inconsistencies in the amount of information that was provided in the financial reports. P.L. 28-68 states that the reports "shall be in the format of Financial Statements and/or revenue and expenditure reports... or in the format as may be required by I Liheslaturan Guahan." We still noted that expenditures were not itemized in some reports and disclosed only lump sum expenditures for the funds administered by the entity. A lump sum expenditure report does not sufficiently provide details on expenditure patterns of the entity.

The Committee has stated that a standard report format is being developed for required quarterly reporting and will be distributed to the entities when completed. Absent of the Committee guidance on a standardized format, the reporting formats have varied considerably by entity.

Conclusion

In summary, based on the Committee's guidance, the department/agency head of each entity must submit 4th quarter financial reports by the October 31, 2006 due date and post the financial reports on the entity's website to comply with P.L. 28-68. Nine entities fully complied, 20 entities did not submit 4th quarter financial reports, and 23 entities partially complied by meeting at least one, but

not all three requirements. As a result, 43 entities may be subject to deappropriation based on the Committee's interpretation.

Two entities still have not developed websites as required by P.L. 28-57 and one entity, GHURA, has not submitted any quarterly financial reports for FY 2006.

We noted a trend towards compliance in our reports of the first three quarters of FY 2006. However, in the 4th quarter, the trend had reversed as 20 of the 52 entities did not comply with the reporting requirements compared to only one in the 3rd quarter. See Table 1.

Table 2: Summary of Quarterly Reporting as Required by P.L. 28-68

| FY 2006 | Fully Complied | Partially Complied | Did not Comply | Total |
|----------------|----------------|--------------------|----------------|-------|
| First Quarter | 40 | ** | 8 | 48 |
| Second Quarter | 7 | 40 | 5 | 52 |
| Third Quarter | 24 | 27 | 1 | 52 |
| Fourth Quarter | 9 | 23 | 20 | 52 |

**Timeliness was the only criterion considered for the 1st quarter.

The deappropriation amendment contained in P.L. 28-150 to forgive noncompliance for the first three quarters may have had a negative effect on entities reporting in the 4th quarter. The amendment may have encouraged an increase in the number of entities that did not comply by restoring deappropriated funds to entities who failed to comply with the financial reporting requirements in previous quarters. However, the law did not remove the reporting requirement or deappropriation provision for the 4th quarter of FY 2006.

The non-compliance may also be a result of line agencies relying extensively on BBMR to produce the respective agencies' financial information instead of preparing it on their own. We are concerned that although many of these entities receive appropriations over \$2 million, many are not able to report on the expenditures as required by law.

The FY 2006 quarterly reports are the first reports required by the Legislature that has included a provision to penalize those entities/agencies that do not comply with its reporting requirements. The legislature requires many other reports of entities/agencies with no consequences to those that do not submit and too often are not submitted. Due to the increase in the incidences of non-compliance of the reporting requirements this 4th quarter, we suspect incidence of noncompliance has risen primarily due to not enforcing deappropriation as originally intended for those who do not comply. We are skeptical of any future improvements in entity/agency reporting without enforcement of consequences for non-compliance.

Senseramente,



Doris Flores Brooks, CPA, CGFM
Public Auditor

Appendix 1: Public Law 28-68 Chapter V Sections 2 & 3

ADMINISTRATIVE PROVISIONS

Section 2. Reporting Requirements. Thirty (30) days after the close of each quarter of Fiscal Year 2006, each department/agency head in the Executive Branch of the government of Guam, all autonomous, semi-autonomous agencies and Public Corporations inclusive of the Public Auditor of Guam, the Attorney General of Guam, the Administrator of the Courts, the Public Defender of Guam, the President of the Mayors Council of Guam, the Superintendent of the Guam Public School System, the President of the University of Guam, the President of the Guam Community College, the Administrator of the Guam Memorial Hospital Authority, the General Manager of the Guam Visitors Bureau, the Administrator of the Guam Economic Development and Commerce Authority, and the Director of the Guam Election Commission, shall submit in written and electronic format (including, but *not limited to*, diskettes, CD, and/or email) to the Speaker of *I Liheslaturan Guåhan* a report containing full disclosure of ALL funds under its purview and administration for the preceding quarter. Such disclosure shall be in the format of Financial Statements and/or revenue and expenditure reports for each of the funds he or she administers (appropriated, non-appropriated and other sources) or in the format as may be required by *I Liheslaturan Guåhan* and shall post the same on the department/agencies website. This, and all other reporting requirements as mandated in this Act are subject to the following:

(a) Fifteen (15) days after the report's due date, *I Maga'lahi*, through the Bureau of Budget and Management Research, shall notify the responsible Department/Agency Head of the Executive Branch, of non-compliance and the imminent deappropriation of funds.

(b) Fifteen (15) days after the report's due date, the Chairpersons of all applicable Boards and Commissions shall notify the responsible reporting Official, listed in this Section, of non-compliance with reporting requirements and the imminent deappropriation of funds.

Section 3. Deappropriation of Funds. Failure to comply with reporting requirements as mandated in this Act, after the forty-fifth (45th) day from the original report due date, shall result in the automatic deappropriation of funds of five percent (5%) of the appropriations made to the non-compliant entity for EACH requirement not met. This Section shall *not* apply when the island is declared to be in the Condition of Readiness One or when *I Maga'lahi* has declared a state of emergency. The Public Auditor shall certify the deappropriation and report it to *I Maga'lahaen Guåhan* and the Speaker of *I Liheslaturan Guåhan*. The Bureau of Budget and Management Research shall adjust the appropriation/allotment to effectuate any deappropriation and submit a report of such deappropriation(s) along with copies of the appropriation/allotment modification to the Speaker of *I Liheslaturan Guåhan*.

Appendix 2:
Committee on Finance, Taxation and Commerce
Quarterly Reporting Requirements

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Appendix 2:



I Mina' Bente Ocho Na Liheslaturan Guåhan
Senator Edward J.B. Calvo
SECRETARY OF THE LEGISLATURE
Chairman, Committee on Finance, Taxation & Commerce
Office of Finance and Budget

July 27, 2006

MEMORANDUM

To: All Department and Agencies
From: Senator Edward J. B. Calvo, Chairman *EC*
Committee on Finance, Taxation and Commerce
Subject: **3rd Quarter Financial Reporting Requirements**

Hafa Adai! Please review the attached correspondence to the Office of the Public Auditor regarding Government of Guam Departments and Agencies filing of Quarterly Financial Reports as mandated by Chapter V, Section 2 of P.L. 28-68. As the 3rd Quarter of Fiscal Year 2006 has just concluded, all Departments and Agencies are urged to submit their respective financial reports within the prescribed timelines.

Thank you.

Attachment(s)

155 Hesler Place
Hagåtña, Guam 96910
Tel:(671) 475-8801/02 • Fax:(671) 475-8805 • Email: sencalvo@yahoo.com

Committee on Finance, Taxation and Commerce

Quarterly Reporting Requirements

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I Mina'Bente Ocho Na Liheslaturan Guåhan

Senator Edward J.B. Calvo
SECRETARY OF THE LEGISLATURE
Chairman, Committee on Finance, Taxation & Commerce
Office of Finance and Budget

June 9, 2006

Ms. Doris Flores Brooks, Public Auditor
Office of the Public Auditor
Suite 401, Pacific News Bldg.
238 Archbishop Flores Street
Hagåtña, Guam 96910

Dear Ms. Brooks:

Hafa Adai! In a recent meeting with the Committee on Finance, Taxation and Commerce (Committee) and the Office of the Public Auditor (OPA), the following questions were discussed with respect to the filing of quarterly financial reports by government agencies as mandated by Public Law 28-68, Chapter V, Section 2. The Committee's responses, with guidance from the Legal Counsel of the Legislature, to the questions posed by the OPA are as follows:

OPA: Are we only to report on the submission of quarterly financial reports?

Response: Yes. Report on the submission and non-submission of the quarterly financial reports by department/agency.

OPA: Are the agencies subject to deappropriation if reports are not submitted by the due date or not until after 45 days after the due date?

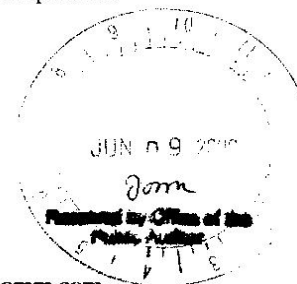
Response: The agencies are "subject" to deappropriation if the reports are not submitted by the due date. Deappropriation of funds is automatic after the forty-fifth (45th) day from the original report due date.

OPA: Are the agencies subject to deappropriation if they do not post reports on their website?

Response: Yes.

155 Hesler Place
Hagåtña, Guam 96910

Tel:(671) 475-8801/02 • Fax:(671) 475-8805 • Email:sencalvo@eccomm.com



Appendix 2:
Committee on Finance, Taxation and Commerce
Quarterly Reporting Requirements

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Ms. Doris Flores Brooks, Public Auditor
Page 2 of 2

OPA: Is the submission of reports by BBMR sufficient to satisfy the reporting requirement?

Response: No. The submission of reports shall come from each "department/agency head", of the Executive Branch of the government of Guam, all autonomous, semi-autonomous agencies and Public Corporations inclusive of the Public Auditor of Guam, the Attorney General of Guam, the Administrator of the Courts, the Public Defender of Guam, the President of the Mayors Council of Guam, the Superintendent of the Guam Public School System, the President of the University of Guam, the President of the Guam Community College, the Administrator of the Guam Memorial Hospital, the General Manager of the Guam Visitors Bureau, the Administrator of the Guam Economic Development and Commerce Authority and the Director of the Guam Election Commission.

The Committee wishes to thank the Office of the Public Auditor for their continued support and assistance in this matter.

Si Yu'os Ma'åse!



Senator Edward J. B. Calvo

Appendix 3:

Entities Subject to Deappropriation by Quarter

| | Entity | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4th Quarter |
|----|---|-------------------------|-------------------------|-------------------------|-------------|
| 1 | Board of Professional Engineer, Architects and Land Surveyors | | ✓ | ✓ | |
| 2 | Bureau of Budget and Management Resource (BBMR) | | | | ✓ |
| 3 | Bureau of Statistics and Plans | | ✓ | | ✓ |
| 4 | Chamorro Land Trust Commission | | ✓ | | ✓ |
| 5 | Civil Service Commission | | ✓ | ✓ | ✓ |
| 6 | Commission on Decolonization | | ✓ | ✓ | ✓ |
| 7 | Customs and Quarantine Agency | | ✓ | ✓ | ✓ |
| 8 | Department of Administration | | ✓ | ✓ | |
| 9 | Department of Agriculture | | ✓ | ✓ | ✓ |
| 10 | Department of Chamorro Affairs | | ✓ | ✓ | ✓ |
| 11 | Department of Corrections | | | | ✓ |
| 12 | Department of Integrated Services for Individuals with Disabilities | | ✓ | | ✓ |
| 13 | Department of Labor | | ✓ | | ✓ |
| 14 | Department of Land Management | | ✓ | ✓ | ✓ |
| 15 | Department of Mental Health and Substance Abuse | | ✓ | ✓ | ✓ |
| 16 | Department of Military Affairs | | ✓ | ✓ | ✓ |
| 17 | Department of Parks and Recreation | | ✓ | | ✓ |
| 18 | Department of Public Health and Social Services | | ✓ | | ✓ |
| 19 | Department of Public Works | | ✓ | ✓ | ✓ |
| 20 | Department of Revenue and Taxation | | ✓ | ✓ | ✓ |
| 21 | Department of Youth Affairs | | ✓ | ✓ | ✓ |
| 22 | Government of Guam Retirement Fund | ✓ | ✓ | ✓ | ✓ |
| 23 | Guam Ancestral Lands Commission | | ✓ | ✓ | ✓ |
| 24 | Guam Board of Accountancy | | ✓ | ✓ | ✓ |
| 25 | Guam Community College | | ✓ | | |
| 26 | Guam Contractors License Board | | ✓ | | |
| 27 | Guam Council on the Arts and Humanities Agency (CAHA) | | ✓ | | ✓ |
| 28 | Guam Economic Development and Commerce Authority | | ✓ | | ✓ |
| 29 | Guam Educational Telecommunication Corporation (KGTF) | | ✓ | | ✓ |
| 30 | Guam Election Commission | | ✓ | ✓ | ✓ |
| 31 | Guam Environmental Protection Agency | | ✓ | | ✓ |
| 32 | Guam Fire Department | | ✓ | ✓ | ✓ |
| 33 | Guam Housing Corporation | ✓ | ✓ | ✓ | ✓ |

Appendix 3:**Entities Subject to Deappropriation by Quarter**Page 2 of 2

| | Entity | 1 st Quarter | 2 nd Quarter | 3 rd Quarter | 4 th Quarter |
|----|--|-------------------------|-------------------------|-------------------------|-------------------------|
| 34 | Guam Housing and Urban Renewal Authority | ✓ | ✓ | ✓ | ✓ |
| 35 | Guam International Airport Authority | ✓ | ✓ | ✓ | ✓ |
| 36 | Guam Memorial Hospital Authority | | | | ✓ |
| 37 | Guam Police Department | | ✓ | | ✓ |
| 38 | Guam Power Authority | ✓ | ✓ | ✓ | ✓ |
| 39 | Guam Public Library System | | ✓ | | |
| 40 | Guam Public School System | | | ✓ | ✓ |
| 41 | Guam State Clearinghouse | | ✓ | ✓ | ✓ |
| 42 | Guam Visitors Bureau | | | ✓ | ✓ |
| 43 | Guam Waterworks Authority | ✓ | ✓ | ✓ | ✓ |
| 44 | Judiciary of Guam | ✓ | | | |
| 45 | Mayors Council of Guam | | ✓ | ✓ | ✓ |
| 46 | Office of the Attorney General | | ✓ | | ✓ |
| 47 | Office of the Public Auditor | | | | |
| 48 | Office of the Chief Medical Examiner | | ✓ | | ✓ |
| 49 | Port Authority of Guam | ✓ | ✓ | | ✓ |
| 50 | Public Defender Service Corporation | | ✓ | | |
| 51 | University of Guam | | ✓ | | |
| 52 | Veterans Affairs Office | | ✓ | ✓ | ✓ |
| | Totals: | 8 | 45 | 28 | 43 |

Appendix 4:
Public Law 28-150 Chapter V Sections 27 & 28

MISCELLANEOUS PROVISIONS

Section 27. Deappropriation of Funds Amendment. Section 3 of Chapter V of Public Law 28-68 is hereby *amended* to read:

“**Section 3. Deappropriation of Funds.** Failure to comply with reporting requirements as mandated in this Act, after the forty-fifth (45th) day from the original report due date, shall result in the automatic deappropriation of funds of five percent (5%) of the appropriations made to the non-compliant entity for EACH requirement not met. This Section shall *not* apply when the island is declared to be in Condition of Readiness One or when *I Maga’lahi* has declared a state of emergency. The Public Auditor shall certify the deappropriation and report it to *I Maga’lahen Guåhan* and the Speaker of *I Liheslaturan Guåhan*. The Bureau of Budget and Management Research shall adjust the appropriation/allotment to effectuate any deappropriation and submit a report of such deappropriation(s) along with copies of the appropriation/allotment modification to the Speaker of *I Liheslaturan Guåhan*. This Section shall become effective on July 1, 2006, the beginning of the fourth quarter of Fiscal Year 2006.”

Section 28. Restoration of Funds Previously Deappropriated. To prevent interruption in the administrative business of the government and critical public services, funds deappropriated in accordance to Section 3 of Chapter V of Public Law 28-68 prior to July 1, 2006 are hereby restored to the respective agencies to which they were originally appropriated. The Director of the Bureau of Budget and Management Research shall immediately effectuate the restoration of funds to said agencies.

**Appendix 5:
4th Quarter Reporting
Entities that partially complied with P.L. 28-68, Chapter V, Section 2**

| | Entity Name | By Head of Department/ Agency | Date of Submission | | Website Posting | |
|----|---|----------------------------------|-----------------------------------|-------------------|----------------------|-------------------|
| | | | By due date (Oct. 31, 2006) | After due date | On entity website | Linked to BBMR |
| 1 | Bureau of Statistics and Plans | ✓ | | 11/01/06 | | ** |
| 2 | Department of Agriculture | ✓ | | 11/14/06 | | |
| 3 | Department of Integrated Services for Individuals with Disabilities | ✓ | ✓ | | | ** |
| 4 | Department of Corrections | ✓ | | 11/19/06 | ✓ | |
| 5 | Department of Land Management | ✓ | | 11/24/06 | | |
| 6 | Department of Military Affairs | ✓ | ✓ | | | ** |
| 7 | Department of Parks and Recreation | ✓ | ✓ | | | |
| 8 | Department of Public Works | ✓ | | 11/3/06 | | |
| 9 | Department of Revenue and Taxation | ✓ | | 11/27/06 | | |
| 10 | Government of Guam Retirement Fund | ✓ | | 11/20/06 | ✓ | |
| 11 | Guam Board of Accountancy | ✓ | | 11/16/06 | | |
| 12 | Guam Council on the Arts and Humanities Agency | ✓ | | 11/1/06 | | |
| 13 | Guam Economic Development and Commerce Auth. | ✓ | | 11/6/06 | ✓ | |
| 14 | Guam Fire Department | ✓ | | 11/16/06 | | |
| 15 | Guam Housing Corporation | ✓ | ✓ | | | |
| 16 | Guam Memorial Hospital Authority | ✓ | | 11/21/06 | | |
| 17 | Guam International Airport Authority | ✓ | | 11/14/06 | | |
| 18 | Guam Police Department | ✓ | | 11/6/06 | ✓ | |
| 19 | Guam Waterworks Authority | ✓ | | 11/27/06 | | |
| 20 | Guam Public School System | ✓ | | 11/3/06 | ✓ | |
| 21 | Office of the Attorney General | ✓ | | 11/28/06 | ✓ | |
| 22 | Office of the Chief Medical Examiner | ✓ | | 11/21/06 | | |
| 23 | Port Authority of Guam | ✓ | | 11/6/06 | ✓ | |

** Linked to 3rd Quarter BBMR Information

Appendix 6:
4th Quarter Reporting
Entities that did not comply with P.L. 28-68, Chapter V, Section 2

| | Entity Name | Website |
|----|---|---|
| 1 | Bureau of Budget and Management Rea (BBMR) | http://www.guamgovernor.net/BBMR/index.html |
| 2 | Chamorro Land Trust Commission | http://www.cltcguam.org/ |
| 3 | Civil Service Commission | http://www.geocities.com/civilservicegovguam/home.htm |
| 4 | Commission on Decolonization | No website found. |
| 5 | Customs and Quarantine Agency | http://www.guamcustoms.org/ |
| 6 | Department of Chamorro Affairs | http://www.chamorroaffairs.org |
| 7 | Department of Labor | http://www.guamdol.net/ |
| 8 | Department of Mental Health and Substance Abuse | http://www.angelfire.com/hi/DMHSA/ |
| 9 | Department of Public Health and Social Services | http://dphss.govguam.net/index.htm |
| 10 | Department of Youth Affairs | http://www.guamyouth.org/pages/index.php |
| 11 | Guam Ancestral Lands Commission | No website found. |
| 12 | Guam Educational Telecommunications Corporation | http://www.kgtf.org/ |
| 13 | Guam Election Commission | http://www.guamelection.org/ |
| 14 | Guam Environmental Protection Agency | http://www.guamepa.govguam.net/ |
| 15 | Guam Housing and Urban Renewal Authority | http://www.ghura.org/main/index.htm |
| 16 | Guam Power Authority | http://www.guampowerauthority.com/ |
| 17 | Guam State Clearinghouse | http://www.guamltgovernor.org |
| 18 | Guam Visitors Bureau | http://visitguam.org/ |
| 19 | Mayors Council of Guam | http://www.mayorscouncilofguam.org/ |
| 20 | Veterans Affairs Office | http://www.guamgovernmor.net/content/view/107/200/ |

Do you suspect fraud, waste, or abuse in a government agency or department? Contact the Office of the Public Auditor:



- Call our HOTLINE at 47AUDIT (472-8348);
- Visit our website at www.guamopa.org;
- Call our office at 475-0390;
- Fax our office at 472-7951;
- Or visit us at the PNB Building, Suite 401
In Hagåtña

All information will be held in strict confidence.