



Status of the Government of Guam Coronavirus Relief Fund Expenditures

Flash Report
March 1, 2020 through November 30, 2020

OPA Report No. 21-02
January 2021

36GL-21-0081
OFFICE OF THE SPEAKER
TERESE M. TERLAJE
-01- 19 2021
Time: 10:08 am
Received: *[Signature]*

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January 20, 2021

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

Re: OPA Report No. 21-02, Status of the Government of Guam Coronavirus Relief Fund
Expenditures as of November 30, 2020

Dear Madam Speaker and Senators,

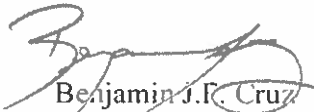
The Office of Public Accountability prepared a flash report on the status of the Government of Guam (GovGuam) Coronavirus Relief Fund (CRF) as of November 30, 2020. We highlighted the top GovGuam entities that expended more than \$100 thousand (K) of the CRF.

GovGuam received \$117,968,258 from the CARES Act to provide relief to workers, families, small businesses, and other levels of government. As of November 30, 2020, GovGuam has expended \$73,591,741 of these funds. The date to spend the remaining \$44,376,517 was extended to December 31, 2021.

GovGuam entities, that utilized more than \$100K, have spent \$72,879,785 of the \$73,591,741 expenditures as of November 30, 2020. Expenditures are classified as Capital Outlays, Contractual Services, Equipment, Miscellaneous, Supplies, Utilities, and Salaries and Wages. Economic relief programs including Small Business Pandemic Assistance, Prugraman Salappe' Ayudon I Taotao, and COVID-19 Bereavement Assistance had a total of \$33,175,426 in expenditures.

This report is for informational purposes only. No audit procedures were applied to substantiate the figures in this report. Under Public Law 35-86, this office is mandated to audit the CRF expenditures. In response, we have initiated our review.

Senseremente,


Benjamin J.F. Cruz
Public Auditor

Attachment: OPA Report No. 21-02 (Flash Report: Status of GovGuam Coronavirus Relief
Fund Expenditures as of November 30, 2020)

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

GovGuam Entity	Capital Outlays	Contractual Services	Equipment	Miscellaneous	Salaries and Wages	Supplies	Utilities	Total
DPHSS	\$ -	\$ 336,313	\$ -	\$ 16,064,700	\$ 3,551,259	\$ -	\$ -	\$19,952,273
GEDA	-	-	-	16,624,898	-	-	-	16,624,898
GHS	-	12,735,301	167,013	-	507,570	177,430	-	13,587,313
DOA	9,474	21,560	1,699	4,058,960	193,815	-	-	4,285,508
GMHA	-	-	-	4,277,277	-	-	-	4,277,277
GFD	-	-	29,954	-	3,032,262	-	-	3,062,216
GPD	401,209	-	36,000	-	1,932,600	-	-	2,369,809
DOC	-	367,106	13,162	-	1,254,159	54,347	-	1,688,774
JOG	-	-	-	1,249,903	-	-	-	1,249,903
CQA	-	9,349	-	-	1,155,315	9,636	-	1,174,300
GDOE	-	-	-	1,000,000	-	-	-	1,000,000
DPW	-	-	-	-	728,228	4,805	-	733,033
DRT	-	-	-	323,500	319,816	13,284	-	656,600
GBHWC	-	18,088	-	-	554,673	7,188	-	579,949
MCOG	-	-	-	-	493,080	-	-	493,080
DYA	-	-	-	-	328,582	27,015	2,800	358,397
GWA	-	-	-	223,909	-	-	-	223,909
DOL	-	-	-	-	205,557	-	-	205,557
GRTA	-	-	-	-	128,396	-	-	128,396
DMA	-	-	-	-	114,504	-	-	114,504
GVB	-	-	-	114,089	-	-	-	114,089
Total	\$ 410,683	\$13,487,718	\$ 247,827	\$ 43,937,236	\$14,499,818	\$ 293,705	\$ 2,800	\$72,879,787

Selected Purchase Classification Details

- **Capital Outlays** purchases include of 65" Promethean ActivPanel, Lenovo ThinkCentre, mobile radios, Mitsubishi Outlander, and Halo Fogger.
- **Contractual Services** include meals, swab testing, quarantine facility rooms, water bottles, janitorial services, and bus rental.
- **Equipment** purchases include iPad, Promethean ActivPanel mobile stand and sound bar, laptops, iMac, firefighting protective equipment, and handheld electrostatic cordless sprayer.
- **Miscellaneous** include COVID-19 Bereavement Assistance (E.O. 2020-35), Disaster Relief Program (E.O. 2020-12), Prugraman Salappe' Ayudon I Taotao, Small Business Pandemic Assistance (E.O. 2020-18), Farmers Emergency Relief, and an economist contract.
- **Supplies** purchases include water bottles, rice sack, gloves, first aid kits, face masks, rubbing alcohol, paper towels, sneeze guards, hand sanitizer, and lumber.

Total CRF Expenditure and Percentage		
Miscellaneous	\$ 44,012,763	59.81%
Salaries and Wages	15,027,821	20.42%
Contractual Services ^c	13,539,245	18.40%
Capital Outlays	410,683	0.56%
Equipment	282,571	0.38%
Supplies	315,858	0.43%
Utilities	2,800	<0.05%
Total	\$ 73,591,741	100%

^cIncludes meals totaling \$134K and Quarantine Rooms/Facilities totaling \$6.1M.

Total Amount Spent on Economic Relief Programs	
Small Business Pandemic Assistance (E.O. 2020-18)	\$ 16,584,226
Prugraman Salappe' Ayudon I Taotao (E.O. 2020-12)	15,871,200
COVID-19 Bereavement Assistance (E.O. 2020-35)	720,000
Total Expended	\$ 33,175,426

The U.S. Department of the Treasury provides update to its Frequently Asked Questions regarding the CARES Act and CRF. At the time of this report, FAQ is updated as of October 19, 2020.

You may visit the U.S. Treasury website at www.home.treasury.gov for other source of information related to CARES Act and CRF.

Disclosures:

- 1) This report is for informational purposes only. We did not apply any audit procedures to substantiate the figures contained herein
- 2) Under P.L. 35-86, OPA is mandated to audit the CRF expenditures.
- 3) CRF expenditures source from Department of Administration, December 7, 2020.



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THERESE M. TERLAJE

Honorable Therese M. Terlaje
Speaker, 36th Guam Legislature
Guam Congress Building
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Time: 10:08 am
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Re: OPA Report No. 21-02, Status of the Government of Guam Coronavirus Relief Fund
Expenditures as of November 30, 2020

Dear Madam Speaker and Senators,

The Office of Public Accountability prepared a flash report on the status of the Government of Guam (GovGuam) Coronavirus Relief Fund (CRF) as of November 30, 2020. We highlighted the top GovGuam entities that expended more than \$100 thousand (K) of the CRF.

GovGuam received \$117,968,258 from the CARES Act to provide relief to workers, families, small businesses, and other levels of government. As of November 30, 2020, GovGuam has expended \$73,591,741 of these funds. The date to spend the remaining \$44,376,517 was extended to December 31, 2021.

GovGuam entities, that utilized more than \$100K, have spent \$72,879,785 of the \$73,591,741 expenditures as of November 30, 2020. Expenditures are classified as Capital Outlays, Contractual Services, Equipment, Miscellaneous, Supplies, Utilities, and Salaries and Wages. Economic relief programs including Small Business Pandemic Assistance, Prugraman Salappe' Ayudon I Taotao, and COVID-19 Bereavement Assistance had a total of \$33,175,426 in expenditures.

This report is for informational purposes only. No audit procedures were applied to substantiate the figures in this report. Under Public Law 35-86, this office is mandated to audit the CRF expenditures. In response, we have initiated our review.

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Benjamin J.F. Cruz
Public Auditor

Attachment: OPA Report No. 21-02 (Flash Report: Status of GovGuam Coronavirus Relief
Fund Expenditures as of November 30, 2020)



Status of Coronavirus Relief Fund (CRF) as of November 30, 2020

This flash report presents how much of the CRF the Government of Guam (GovGuam) has expended for the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19) and provides a snapshot of the items purchased in response to this pandemic. This report highlights GovGuam entities that spent more than \$100 thousand (K) of the CRF.

On March 27, 2020, President Donald Trump signed the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) into law, which appropriated the CRF to States, local governments, and Tribal Governments. GovGuam received \$118 million (M) in CRF. In addition, the U.S. Department of the Interior's Office of Insular Affairs awarded \$12M Technical Assistance Program (TAP) grant to GovGuam to prepare, prevent, and respond to COVID-19. As of November 30, 2020, \$74M has been expended from the CRF for COVID-19 related purchases. The \$12M TAP grant has not been expended.

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

GovGuam Entity	Spending Plan (budgeted) ^A	Total Expenditures (as of Nov. 30, 2020)
Department of Public Health and Social Services	\$ 19,683,140	\$ 19,952,273
Guam Economic Development Authority	17,073,417	16,624,898
Guam Homeland Security	17,610,543	13,587,313
Department of Administration	9,683,587	4,285,508
Guam Memorial Hospital Authority	11,011,239	4,277,277
Guam Fire Department	2,025,074	3,062,216
Guam Police Department	790,282	2,369,809
Department of Corrections	2,206,337	1,688,774
Judiciary of Guam	2,877,036	1,249,903
Customs and Quarantine	261,972	1,174,300
Guam Department of Education	1,000,000	1,000,000
Department of Public Works	847,007	733,033
Department of Revenue and Taxation	5,890,569	656,600
Guam Behavioral Health and Wellness Center	365,099	579,949
Mayors' Council of Guam	-	493,080
Department of Youth Affairs	115,285	358,397
Guam Waterworks Authority	444,528	223,909
Department of Labor	100,000	205,557
Guam Regional Transit Authority	-	128,396
Department of Military Affairs	98,850	114,504
Guam Visitors Bureau	481,811	114,089
Total	\$ 92,565,776	\$ 72,879,785

^ASpending Plan as of October 31, 2020.

GovGuam has utilized 62% of the CRF and the remaining 38% supposed to be spent by December 2020. However, in the "Consolidated Appropriations Act, 2021" that President Trump signed on December 27, 2020, the date to spend the CRF has been extended to December 31, 2021.^B

Of the GovGuam entities that expended more than \$100K in CRF, \$44M was spent on Miscellaneous; \$14.5M payment for Salaries, Wages, and Benefits; and \$13.5M on Contractual Services. See the Table 2 below.

^BConsolidated 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 30, 2020^B.

GovGuam expended \$73,591,741

as of November 30, 2020 for purchases related to COVID-19.

GovGuam entities to date that spent below \$100K are as follows:

- DLM (\$88.6K)
- AGR (\$78.5K)
- UOG (\$75.4K)
- GEC (\$69.8K)
- GSWA (\$53.1K)
- DPR (\$52.5K)
- OAG (\$47.7K)
- OTECH (\$43.9K)
- GOV (\$43.8K)
- DISID (\$35.5K)
- GPLS (\$30.7K)
- GEPA (\$23.9K)
- CLTC (\$18.6K)
- CSC (\$10.9K)
- BSP (\$9.5K)
- BBMR (\$9.3K)
- CME (\$7.8K)
- HRRRA (\$4.8K)
- PBS Guam (\$3.9K)
- DCA (\$3.0K)
- LT GOV (\$451)
- GCC (\$169)
- GCEC (\$117)

Total \$712K

Total CRF Utilization (as of Nov. 30, 2020)

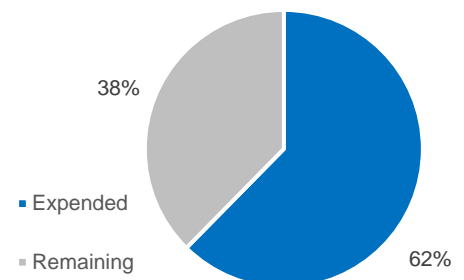


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Glossary of Acronyms

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