

*I Mina'trentai Siette Na Lihelaturan Guåhan*  
**BILL STATUS**

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
227-37 (COR)	Joanne Brown Telo T. Taitague	AN ACT TO AMEND § 1909(i) RELATIVE TO ENHANCING THE INDEPENDENT STATUS OF THE OFFICE OF PUBLIC ACCOUNTABILITY (OPA) BY CONTINUOUSLY APPROPRIATING ONE-QUARTER (0.25) OF ONE PERCENT (1%) OF THE GOVERNMENT OF GUAM'S ANNUAL BUDGET TO THE OPA.	12/29/23 3:19 p.m.	1/3/24	Committee on General Government Operations and Appropriations	Request: 1/3/24  1/10/24			



## COMMITTEE ON RULES

Senator Chris Barnett, Chairperson  
*I Mina'trentai Siette Na Liheslaturan Guåhan*  
37<sup>th</sup> Guam Legislature

January 10, 2024

**To:** **Joaquin P. Taitague**  
Substitute Clerk of the Legislature

**From:** **Senator Chris Barnett**   
Chairperson, Committee on Rules

**Subject:** **Fiscal Note for Bill No. 227-37 (COR)**

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*Håfa Adai yan Biba Guåhan!*

Find the attached, Fiscal Note for the following bill:

**Bill No. 227-37 (COR).**

I also request that the same be sent to the respective Chairperson of the Standing Committee, to which this bill has been referred. Kindly forward the same to Management Information Services (MIS) for posting on our website.



**Bureau of Budget & Management Research  
Fiscal Note of Bill No. 227-37 (COR)**

**AN ACT TO AMEND § 1909(i) RELATIVE TO ENHANCING THE INDEPENDENT STATUS OF THE OFFICE OF PUBLIC ACCOUNTABILITY (OPA) BY CONTINUOUSLY APPROPRIATING ONE-QUARTER (.25) OF ONE PERCENT (1%) OF THE GOVERNMENT OF GUAM'S ANNUAL BUDGET TO THE OPA.**

**Department/Agency Appropriation Information**

Dept./Agency Affected: Office of Public Accountability		Dept./Agency Head: Benjamin Cruz, Public Auditor	
Department's General Fund (GF) appropriation(s) to date:		\$2,030,737	
Department's Other Fund appropriation(s) to date:		\$0	
Total Department/Agency Appropriation(s) to date:		\$2,030,737	

**Fund Source Information of Proposed Appropriation**

	General Fund:	(Specify Special Fund):	Total:
FY 2023 Unreserved Fund Balance		\$0	\$0
FY 2024 Adopted Revenues	\$0	\$0	\$0
FY 2024 Appro. (P.L. 37-42 thru _____)	\$0	\$0	\$0
Sub-total:	\$0	\$0	\$0
Less appropriation in Bill	\$0	\$0	\$0
Total:	\$0	\$0	\$0

**Estimated Fiscal Impact of Bill**

	One Full Fiscal Year	For Remainder of FY 2024 (if applicable)	FY 2025	FY 2026	FY 2027	FY 2028
General Fund	1/	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	1/	\$0	\$0	\$0	\$0	\$0

- |   |           |                            |                           |
|---|-----------|----------------------------|---------------------------|
| 1. Does the bill contain "revenue generating" provisions?<br>If Yes, see attachment   |           | // Yes                     | /X/ No                    |
| 2. Is amount appropriated adequate to fund the intent of the appropriation?<br>If no, what is the additional amount required? \$ _____  | /X/ N/A   | // Yes                     | // No                     |
| 3. Does the Bill establish a new program/agency?<br>If yes, will the program duplicate existing programs/agencies?<br>Is there a federal mandate to establish the program/agency? | /X/ N/A   | // Yes<br>// Yes<br>// Yes | /X/ No<br>// No<br>/X/ No |
| 4. Will the enactment of this Bill require new physical facilities?   |           | // Yes                     | /X/ No                    |
| 5. Was Fiscal Note coordinated with the affected dept/agency? If no, indicate reason:<br>/X/ Requested agency comments not received by due date                                   | // Other: | /X/ Yes                    | // No                     |

Analyst: <u>Katherine Parkinson-Borja</u>	Date: <u>1/09/24</u>	Director: <u>Lester L. Carlson, Jr.</u>	Date: <u>JAN 09 2024</u>
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Notes:  
1/ See attached comments.

**BUREAU OF BUDGET AND MANAGEMENT RESEARCH  
COMMENTS ON BILL NO. 227-37 (COR)**

In an effort to enhance the independence of the Office of Accountability (OPA), The proposed legislation seeks to codify a continuing annual budget for the OPA by amending §1909 (i) of Chapter 19, Title 1, Guam Code Annotated (GCA), which would authorize the OPA to receive a continuing annual budget equal to at minimum one quarter (1/4) of one percent (1%) of the annual General Fund Revenues of the Government of Guam. General Fund revenues consist of Income Taxes, Business Privilege Taxes, Federal Sources, and Section 30 funds, inclusive of all Customs Duties and Federal Income Taxes. The Bill further details that the OPA budget shall be exempt from the from the Bureau of Budget and Management Research budgetary allotment control generally provided in 5 GCA § 1303, and *I Maga'Hågan Guahan* shall not impound nor transfer funds appropriated to the OPA.

The table below utilizes the adopted budgets from FY 2020 to FY 2024 to demonstrate an estimate of the funding the OPA would have received in those fiscal years if a continuing budget of one quarter (1/4) of one percent (1%) of the General Fund Revenues had been codified at the time:

		FY 2020 P.L. 35-36	FY 2021 P.L. 35-99	FY 2022 P.L. 36-54	FY 2023 P.L. 36-107	FY 2024 P.L. 37-42
A	Adopted Gross Revenues	\$ 803,641,533.00	\$ 774,697,305.00	\$ 706,866,659.00	\$ 809,922,190.00	\$ 909,250,616.00
B	OPA Appropriation	\$ 1,253,599.00	\$ 1,311,828.00	\$ 1,653,203.00	\$ 1,653,203.00	\$ 2,030,737.00
C	OPA Appropriation % of Adopted General Fund Revenue	0.16%	0.17%	0.23%	0.20%	0.22%
D	Proposed Appropriation: Bill No. 227-37 (COR) {A x 0.25%}	\$ 2,009,104	\$ 1,936,743	\$ 1,767,167	\$ 2,024,805	\$ 2,273,127
E	Variance (D-B)	\$ 755,505	\$ 624,915	\$ 113,964	\$ 371,602	\$ 242,390
F	% Increase Over Respective Appropriation	60%	48%	7%	22%	12%

The Buruea notes that the fiscal impact of this Bill would be dependent on the adopted gross General Fund Revenue level per fiscal year and there is a possibility of the General Fund revenues decreasing to a level that may adversely affect the appropriations to the OPA. Lastly, requested comments from the OPA on the fiscal impact of this Bill was not provided to the Bureau at the time the Fiscal Note was prepared.