



I Mina'trentai Unu Na Liheslaturan Guahan

Senator Vicente (ben) Cabrera Pangelinan (D)

January 26, 2012

Benita Manglona
Director, Department of Administration
Manuel F.L. Guerrero Building
212 Aspinall Avenue
Hagatna, Guam 96910

Re: Follow-Up Letter – Cash Reports Requirement of Public Law 29-01 and Public Law 31-77

Håfa Adai Ms. Manglona,

As a follow-up to the letter sent to you from our office (dated January 20, 2012), the Committee on Appropriations, Taxation, Public Debt, Banking, Insurance, Retirement, and Land is requesting your immediate attention and response regarding the cash reporting requirements.

As previously stated in our initial letter, Public Law 29-01, introduced by then-Senator Edward J. B. Calvo, mandates the Director of Administration to certify and submit to the Governor and the Speaker of the Guam Legislature the following:

1. Treasurer of Guam's **Monthly General Fund Cash Position Report**, which shall be submitted no later than five (5) days after the end of each month;
2. Treasurer of Guam's **Weekly General Fund Cash Position Report**, inclusive of unrestricted and restricted accounts, with comparisons of actual to forecasted cash receipts, which shall be submitted no later than five (5) days after the end of each week; and
3. Department of Administration's **Weekly Cash Disbursement Analysis**, which shall be submitted no later than five (5) days after the end of each week.

The Committee on Appropriations, Taxation, Public Debt, Banking, Insurance, Retirement, and Land (Committee) brings to your attention that these reports have not been submitted to the Guam Legislature throughout FY 2011 and through this FY 2012. Initially, we were appreciative of the need for the Administration to place its management team in the Department and overlooked the failure to submit the reports required by law.

Chairman
Committee on Appropriations,
Taxation, Public Debt, Banking,
Insurance, Retirement, and
Land

Vice Chairman
Committee on Education

Member
Committee on Rules,
Federal, Foreign &
Micronesian Affairs and
Human & Natural
Resources

Member
Committee on
Municipal Affairs,
Tourism, Housing, and
Recreation

Member
Committee on the Guam
Military Buildup and
Homeland Security


Member
Committee on Health and
Human Services, Senior
Citizens, Economic
Development, and Election
Reform

Furthermore, Section 21, Chapter XIII, of Public Law 31-77 requires the Department of Administration submit monthly cash balance reports for General and Special Funds in the format which was furnished to your department by the Office of Finance and Budget, pursuant to Public Law 31-77.

The Committee and the Guam Legislature is committed to the principles of governmental transparency and accountability. The lack of adherence to the laws stated above regarding the submittal of these cash reports now seems to be a conscious and deliberate policy to ignore the law and is no longer excusable.

I remind the Department of Administration that it must adhere to all current laws and provide these cash reports immediately. I look forward to your prompt response on these important accountability and transparency matters.

Si Yu'os Ma'åse',


Vicente (ben) Cabrera Pangelinan
Senator

Cc: Edward J. B. Calvo, Governor of Guam
All Senators – I Mina'trentai Unu na Liheslaturan Guåhan
Leonardo M. Rapadas, Attorney General of Guam – OAG
Doris Flores Brooks, Public Auditor of Guam – OPA
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