

I Mina'trentai Ocho Na Liheslaturan Guåhan
BILL STATUS

BILL NO.	SPONSOR	TITLE	DATE INTRODUCED	DATE REFERRED	CMTE REFERRED	FISCAL NOTES	PUBLIC HEARING DATE	DATE COMMITTEE REPORT FILED	NOTES
288-38 (COR)	Vincent A. V. Borja	AN ACT TO <i>AMEND</i> §4109(c) TO CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO TEMPORARILY ALLOWING GOVERNMENT OF GUAM EMPLOYEES TO UTILIZE EXCESS ANNUAL LEAVE THROUGH SEPTEMBER 30, 2027.	3/12/26 8:00 a.m.	3/20/26	Committee on Finance and Government Operations.	Request: 3/20/26 3/27/26			




COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson
I Mina'trentai Ocho Na Liheslaturan Guahan
38th Guam Legislature

March 27, 2026

To: **Rennae V. C. Meno**
Clerk of the Legislature

From: **Vice Speaker V. Anthony Ada** 
Chairperson, Committee on Rules

Subject: **Fiscal Note for Bill No. 288-38 (COR)**

Håfa Adai!

Find the attached, Fiscal Note for the following bill:

Bill No. 288-38 (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 copy the same to Management Information Services (MIS) for posting on our website.



**Bureau of Budget & Management Research
Fiscal Note of Bill No. 288-38 (COR)**

AN ACT TO AMEND §4109 (c) TO CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED RELATIVE TO TEMPORARILY ALLOWING GOVERNMENT OF GUAM EMPLOYEES TO UTILIZE EXCESS ANNUAL LEAVE THROUGH SEPTEMBER 30, 2027.

Department/Agency Appropriation Information

Dept./Agency Affected: Department of Administration (DOA)	Dept./Agency Head: Birn, Edward M., Director
Department's General Fund (GF) appropriation(s) to date:	\$11,036,842
Department's Other Fund (Specify) appropriation(s) to date: Indirect Cost Fund (\$947,521) & Limited Gaming Fund (\$54,246)	\$1,001,767
Total Department/Agency Appropriation(s) to date:	\$12,038,609

Fund Source Information of Proposed Appropriation

	General Fund:	Special Fund:	Total:
FY 2025 Unreserved Fund Balance	\$0	\$0	\$0
FY 2026 Adopted Revenues	\$0	\$0	\$0
FY 2026 Appro. (P.L. 38-60)	\$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 2026 (if applicable)	FY 2027	FY 2028	FY 2029	FY 2030
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Special Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total	1/	\$0	\$0	\$0	\$0	\$0

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|---|-------------------------------------|----------------------------|---------------------------|
| 1. Does the bill contain "revenue generating" provisions?
If Yes, see attachment | | // Yes | /X/ No |
| 2. Is amount appropriated adequate to fund the intent of the appropriation?
If no, what is the additional amount required? \$ _____ | /X/ N/A | // Yes | // No |
| 3. Does the Bill establish a new program/agency?
If yes, will the program duplicate existing programs/agencies?
Is there a federal mandate to establish the program/agency? | /X/ N/A | // Yes
// Yes
// Yes | /X/ No
// No
/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?
// Requested agency comments not received by due date: | If no, indicate reason:
// Other | /X/ Yes | // No |

Analyst: <u>Raymond Rieta</u> Raymond Rieta, BMA IV	Date: <u>3/24/20</u>	Director: <u>Lester L. Carlson, Jr.</u> Lester L. Carlson, Jr., Director	Date: <u>MAR 26 2020</u>
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Notes:
1/ See Additional Comments.

Bureau of Budget & Management Research
Additional Comments on Bill No. 288-38 (COR)

Guam Code Annotated (GCA) currently entitles Government of Guam employees to accumulate up to 320 hours of annual leave. Any annual leave earned in excess of 320 hours shall be credited to such employee's accumulated sick leave, provided, that no more than 100 hours shall be credited to sick leave at the end of each fiscal year. Additionally, GCA also states that employees who have accumulated annual leave in excess of 320 hours as of February 28, 2003, may carry over their excess and shall use the excess amount of leave, prior to retirement or termination from service. At the time of retirement or termination of service, that portion permitted to be credited to sick leave shall be so credited and the remainder of the excess leave, if any, shall be lost. Bill No. 288-38 intends to permit Government of Guam employees to utilize accumulated annual leave in excess of the statutory carryover limit in order to reduce their leave balances prior to September 30, 2027.

The overall fiscal impact of this proposed legislation would not be felt until such time an employee utilizes their excess accumulated annual leave prior to September 30, 2027. Furthermore, based on comments received from the Department of Administration (DOA), DOA does not have enough information in this timeframe to determine the expected fiscal impact of this bill. They further add that for government funds, the effect is indeterminate since employees are paid whether they are on leave or not. DOA concludes that the fiscal effect is the overtime which might be incurred by employees who are not on leave and have to complete the workload of those employees on leave.