

*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
<b>318-38 (COR)</b>	William A. Parkinson	AN ACT TO <i>ADD</i> A NEW PARAGRAPH (3) TO SUBSECTION (c) OF § 4109, CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING A ONE-TIME TRANSFER OF ACCUMULATED ANNUAL LEAVE IN EXCESS OF THREE HUNDRED TWENTY (320) HOURS INTO ACCUMULATED SICK LEAVE FOR GOVERNMENT OF GUAM EMPLOYEES.	5/13/26 1:52 p.m.	5/19/26	Committee on Finance and Government Operations.	Request: 5/19/26  5/22/26			




## COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson  
*I Mina'trentai Ocho Na Liheslaturan Guåhan*  
38<sup>th</sup> Guam Legislature

May 22, 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. 318-38 (COR)**

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*Håfa Adai!*

Find the attached, Fiscal Note for the following bill:

**Bill No. 318-38 (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. 318-38 (COR)**

**AN ACT TO ADD A NEW PARAGRAPH (3) TO SUBSECTION (C) OF §4109, CHAPTER 4, TITLE 4, GUAM CODE ANNOTATED, RELATIVE TO AUTHORIZING A ONE-TIME TRANSFER OF ACCUMULATED ANNUAL LEAVE IN EXCESS OF THREE HUNDRED TWENTY (320) HOURS INTO ACCUMULATED SICK LEAVE FOR GOVERNMENT OF GUAM EMPLOYEES.**

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)	<u>\$1,001,767</u>
<b>Total Department/Agency Appropriation(s) to date:</b>	<b>\$12,038,609</b>

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
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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
<b>Total</b>	<b>1/</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

Analyst: <u>Michelle Pineda</u> Michelle Pineda, BMA I	Date: <u>5/22/20</u>	Director: <u>Lester L. Carlson, Jr.</u> Lester L. Carlson, Jr., Director	Date: <u>MAY 22 2020</u>
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Notes:  
1/ See Additional Comments.

**BUREAU OF BUDGET AND MANAGEMENT RESEARCH**  
**COMMENTS ON BILL NO. 318-38 (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. 318-38 seeks to add a new paragraph (3) to subsection (c) of §4109, Chapter 4, Title 4, Guam Code Annotated, relative to authorizing a one-time transfer of accumulated annual leave in excess of three hundred twenty (320) hours into accumulated sick leave for Government of Guam employees, no later than ninety (90) days after the proposed legislation's enactment. The continuing right to transfer excess annual leave into accumulated sick leave beyond the one-time transfer shall not be authorized. *I Liheslaturan Guåhan* finds that a one-time transfer of accumulated leave in excess of three hundred twenty (320) hours into accumulated sick leave would be a practical remedy to protect employees from large-scale forfeiture.

The overall fiscal impact of this proposed legislation would not be felt until such time an employee retires, depending on their retirement plan option. Pursuant to subsection (h)(2)(B) of §4108, Chapter 4, Title 4, Guam Code Annotated, participants in the Defined Contribution Retirement System upon retirement may receive lump sum payments based on one half (1/2) of their unused accumulated sick leave. 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 relative to the expected number of employees who intend this action and the consequential impact on budgets or the Guam Retirement Fund's actuarial valuation so affected. They further add that for government funds, the effect is indeterminate since employees are paid whether they are on leave or not.