

Messages & Communications Doc. No. 38GL-26-1949 through 1952.

From 38th Committee On Rules <committeeonrules@guamlegislature.gov>
Date Fri 2/20/2026 9:57 AM
To Guam Legislature Clerks <clerks@guamlegislature.gov>
Cc Legislative Counsel <legislativecounsel@guamlegislature.gov>

4 attachments (23 MB)

22026COMM Doc. No. 38GL-26-1949.pdf; 22026COMM Doc. No. 38GL-26-1950.pdf; 22026COMM Doc. No. 38GL-26-1951.pdf; 22026COMM Doc. No. 38GL-26-1952.pdf;

Håfa Adai Clerks Office,

Please see attached, Messages & Communications Doc. No. 38GL-26-1949 through 1952 for processing:

	38GL-26-1948	Office of Public Accountability - Guam	OPA Report No. 26-02 February 2026, Department of Public Works Village Streets Master Plan Performance Audit for FY2018 through FY2025*
✓	38GL-26-1949	Civil Service Commission	Board Meeting Packet for February 17, 2026*
✓	38GL-26-1950	Government of Guam Retirement Fund	Acting Director Designation of Ms. Diana T. Bernardo, for the Government of Guam Retirement Fund from February 19, 2026 to February 23, 2026, or until the return of Paula M. Blas.
✓	38GL-26-1951	Department of Education	Fiscal Year 2026 Fiscal Execution Plan & 1 Quarter Fiscal Execution Report*
✓	38GL-26-1952	Guam Public Utilities Commission	FY2025 Annual Report.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Messages and Communications 38GL-26-1951*

2 messages

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Thu, Feb 19, 2026 at 4:36 PM

To: 38th Committee On Rules <committeeonrules@guamlegislature.gov>, Sabrina Salas Matanane <office.senatorbri@guamlegislature.gov>

Håfa Adai,

Please see attached M&C Doc. No. 38GL-26-1951

38GL-26-1951	Department of Education	Fiscal Year 2026 Fiscal Execution Plan & 1 Quarter Fiscal Execution Report*
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*Si Yu'os Ma'åse'**Bernice Rivera*

Administrative Assistant

**Office of Speaker Frank F. Blas, Jr.**I Mina'trentai Ocho na Lihelelaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

(671)969-6456

speakerblas@guamlegislature.gov

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----- Forwarded message -----

From: **MaeRose A. Nauta** <manauta@gdoe.net>

Date: Wed, Feb 18, 2026 at 12:13 PM

Subject: Fiscal Year 2026 Fiscal Execution Plan & 1st Quarter Fiscal Execution Report

To: Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>


Cc: judi guthertz <judithguthertz@gmail.com>, Mary Okada <mary.okada@guamcc.edu>, Maria A. Gutierrez <magutierrez@gdoe.net>, Felicitas B. Angel <fbangel@gdoe.net>, Ron McNinch <govguam@gmail.com>, Peter Alecxis D. Ada <paa@gdoe.net>, <chris.baleto@gmail.com>, Angel Sablan <angelsablan5577@gmail.com>, Franklin J.T. Cooper-Nurse <fjtcooper-nurse@gdoe.net>, Tiara L. San Agustin <tsanagustin@gdoe.net>, Kathleen Joyce R. Lamorena <klamorena@gdoe.net>

Hafa adai,

Kindly see the attached regarding the above subject matter. Thank you.

*Respectfully,**MaeRose Nauta**Office of the Superintendent**Department of Education*

Guam Department of Education 2026

2 attachments **02.16.2026 Fiscal Year 2026 Fiscal Execution Plan & 1st Quarter Fiscal Execution Report.pdf**
488K **38GL-26-1951.pdf**
1138K**38th Committee On Rules** <committeeonrules@guamlegislature.gov>

Fri, Feb 20, 2026 at 8:46 AM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Håfa Adai,

Received, and thank you.



Si Yu'os ma'åse',

Marie Crisostomo

Committee on Rules Assistant

COMMITTEE ON RULES

Vice Speaker V. Anthony Ada, Chairperson

I Mina'trentai Ocho Na Liheslaturan Guåhan

38th Guam Legislature

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Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Fiscal Year 2026 Fiscal Execution Plan & 1st Quarter Fiscal Execution Report

2 messages

MaeRose A. Nauta <manauta@gdoe.net>

Wed, Feb 18, 2026 at 12:12 PM

To: "Speaker Frank Blas Jr." <speakerblas@guamlegislature.gov>

Cc: judi guthertz <judithguthertz@gmail.com>, Mary Okada <mary.okada@guamcc.edu>, "Maria A. Gutierrez" <magutierrez@gdoe.net>, "Felicitas B. Angel" <fbangel@gdoe.net>, Ron McNinch <govguam@gmail.com>, "Peter Alecxis D. Ada" <paa@gdoe.net>, chris.baletto@gmail.com, Angel Sablan <angelsablan5577@gmail.com>, "Franklin J.T. Cooper-Nurse" <fjtcooper-nurse@gdoe.net>, "Tiara L. San Agustin" <tlsanagustin@gdoe.net>, "Kathleen Joyce R. Lamorena" <krlamorena@gdoe.net>

Hafa adai,

Kindly see the attached regarding the above subject matter. Thank you.

Respectfully,
 MaeRose Nauta
 Office of the Superintendent
 Department of Education

Guam Department of Education 2026

Doc Type: 38GL-26-1951
 OFFICE OF THE SPEAKER
 FRANK F. BLAS, JR.
 February 18, 2026
 Time: 12:12 PM
 Received: *PK*

02.16.2026 Fiscal Year 2026 Fiscal Execution Plan & 1st Quarter Fiscal Execution Report.pdf
 488K

Speaker Frank Blas Jr. <speakerblas@guamlegislature.gov>

Thu, Feb 19, 2026 at 8:56 AM

To: "MaeRose A. Nauta" <manauta@gdoe.net>

Cc: judi guthertz <judithguthertz@gmail.com>, Mary Okada <mary.okada@guamcc.edu>, "Maria A. Gutierrez" <magutierrez@gdoe.net>, "Felicitas B. Angel" <fbangel@gdoe.net>, Ron McNinch <govguam@gmail.com>, "Peter Alecxis D. Ada" <paa@gdoe.net>, chris.baletto@gmail.com, Angel Sablan <angelsablan5577@gmail.com>, "Franklin J.T. Cooper-Nurse" <fjtcooper-nurse@gdoe.net>, "Tiara L. San Agustin" <tlsanagustin@gdoe.net>, "Kathleen Joyce R. Lamorena" <krlamorena@gdoe.net>

Hâfa Adai,

Confirming receipt of your email.

Si Yu'os Ma'âse'

Bernice Rivera

Administrative Assistant



Office of Speaker Frank F. Blas, Jr.

I Mina'trentai Ocho na Liheslaturan Guåhan 38th Guam Legislature

Guam Congress Building, 163 Chalan Santo Papa, Hagatña

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**DEPARTMENT OF EDUCATION
INTERNAL AUDIT OFFICE**

501 Mariner Avenue, Barrigada, Guam 96913
Telephone: (671) 300-1547/1536
Fax: (671)472-5003
Email: jtwonpat@gdoe.net



DR. JUDITH T. WON PAT
Acting Superintendent of Education

February 16, 2026

Honorable Frank F. Blas Jr.
Speaker
I Mina' Trentai Ocho Na Liheslaturan Guåhan
Guam Congress Building
163 Chalan Santo Papa
Hagatña, Guam 96910

Subject: Fiscal Year 2026 Fiscal Execution Plan & 1st Quarter Fiscal Execution Report

Hafa Adai Speaker Blas,

In accordance with Public Law 38-60, Chapter XII, Section 57, the Guam Department of Education (GDOE) hereby submits its Fiscal Year 2026 Fiscal Execution Plan and 1st Quarter Fiscal Execution Report to *I Liheslaturan Guåhan*.

The reports provide an overview of GDOE's planned and actual execution of appropriated funds, including budget allocation and expenditure summaries and performance measures.

The reports may also be viewed on the GDOE's website at www.gdoe.net and on the Internal Audit Office's website at <https://gdoeiao.weebly.com/>.

Please advise my office if you have any questions or concerns regarding this matter.

Sensengamente.

Dr. Judith T. Won Pat
Acting Superintendent of Education

Attachment: GDOE FY2026 Fiscal Execution Plan & 1st Quarter Fiscal Execution Report

Cc: Chairman and Members, Guam Education Board
Chairperson, Committee on Education, Libraries, and Public Broadcasting



38GL-26-1951
Messages and Communications

RECEIVED
COMMITTEE ON RULES
February 19, 2026

4:36 p.m.

Marie Crisostomo



Guam Department of Education
Fiscal Year 2026
Fiscal Execution Plan &
1st Quarter Fiscal Execution Report

February 16, 2026

Section I - Executive Summary

Introduction

Pursuant to Public Law (P.L.) 38-60, Chapter XII, Section 57, no later than 90 days after the commencement of each fiscal year, the Guam Department of Education (GDOE) shall submit to the Guam Education Board and *I Liheslaturan Guåhan* a Fiscal Execution Plan detailing how it will manage and execute its appropriation. The plan shall include, at minimum:

- A breakdown of appropriation allocations by expenditure category;
- Timelines and deliverables for each program initiative;
- Key Performance Indicators (KPIs) with baselines, targets and methods of measurement.

Additionally, within 30 days after the close of each fiscal quarter, the GDOE shall provide to the Guam Education Board and *I Liheslaturan Guåhan* a Quarterly Report demonstrating progress against the Fiscal Execution Plan, which shall include:

- Performance against key performance indicators and timelines;
- A summary of expenditures with explanations of variances; and
- Any updated risk assessments and corrective actions.

This report was prepared by the GDOE Internal Audit Office in fulfillment of the reporting requirements set forth in Section 57 of Public Law 38-60 and is based on available financial and operational data as of the reporting period.

FY 2026 Fiscal Execution Plan

The GDOE's FY 2026 Fiscal Execution Plan, or Spending Plan, was adopted by the Guam Education Board (GEB) through Resolution No. 2026-01 and outlines the Department's spending priorities for the fiscal year based on the appropriation levels provided under P.L. 38-60. Total direct appropriations for FY 2026 amount to \$253,305,694, excluding \$12,504,000 appropriated for the School Lunch/Child Nutrition Meal Reimbursement Fund and \$481,578 appropriated for GDOE textbooks to UOG Press.

For FY 2026, GDOE's priorities focus on maintaining current operational capacity, including staffing, filling positions to meet the collective bargaining agreement, utility costs, and addressing school facilities maintenance requirements. In addition, specific line-item appropriations support interscholastic sports, school library needs, school grounds maintenance, the Chamoru Studies Program, the purchase of menstrual hygiene supplies, and improvements to school sports facilities.

FY 2026 1st Quarter Fiscal Execution Report

This report summarizes GDOE's utilization of its FY 2026 local appropriations during the first quarter of the fiscal year, consistent with the spending priorities approved by the GEB.

As of the end of the first quarter of FY 2026, GDOE executed approximately 20 percent of its total appropriations, resulting in a remaining balance of \$202,049,588. While overall expenditures remain within annual appropriation levels, over-budget spending in the first quarter was observed in certain object categories, including contractual services within the General Fund Operations budget and equipment and capital outlay within the School Maintenance budget.

Budget categories exhibiting elevated first quarter spending will be reevaluated to ensure alignment with the GEB-approved spending priorities for the remainder of the fiscal year. Management will continue to monitor expenditure trends and, if necessary, propose adjustments in accordance with applicable statutory requirements.

Section II – FY 2026 Fiscal Execution Plan Tables

Table 2.1 – FY 2026 Spending Priorities as Adopted by GEB Resolution 2026-01 (Section 57(a))

FY 2026 Spending Priorities by Fund	FY 2026 Budgeted Amount
General Fund Appropriations	
General Fund Operations	\$ 228,187,734
Filled Positions Salaries & Benefits	\$ 224,510,753
Chamoru Studies Division	\$ 100,390
Guam Education Board Stipends	\$ 27,396
On-Call Substitute Teacher (1 per school)	\$ 1,513,522
SY25-26 Section 504 Costs	\$ 25,000
Financial & Single Audit Services	\$ 73,788
Teacher Reclassification	\$ 851,885
Personal Leave Payment (Annual Teacher Leave Payout)	\$ 840,000
4 GCA Ch.4 Teacher Personnel Leave)	\$ 840,000
Teacher Prep (Secondary Schools)	\$ 245,000
General Fund - School Maintenance	\$ 10,000,000
F&M Payroll	\$ 4,929,114
F&M Supplies/Equipment	\$ 3,912,924
Safety Equipment/PPE	\$ 50,000
Drinking Fountains	\$ 100,000
Elevator Repair/Modernization	\$ 250,000
Equipment Rental Costs	\$ 25,000
Portable Fire Extinguisher Annual Inspection & Certifications SY25-26	\$ 100,000
Vehicle Fleet & Heavy Equipment Maintenance	\$ 100,000
Septic System & Grease Trap pumping Services (Various Schools)	\$ 250,000
Bali Gasgas/Bulk Waste Disposal	\$ 250,000
Sanitary Permits (Building, GDOE Operated -4 Cafeterias & Playgrounds)	\$ 32,962
General Fund (line item appropriations)	\$ 1,738,824
Y Kuantan Salappe' Prinsepat	\$ 1,200,000
Menstrual Hygiene Products	\$ 25,000
Chamoru Studies	\$ 513,824
Subtotal General Fund Appropriations	\$ 239,926,558
Guam Education Facilities Fund (GEFF) Appropriations	
GEFF Operations	\$ 10,903,465
JFK Additional Payment (Double Session)	\$ 2,243,605
Self-Service Custodial Schools	\$ 186,000
Power	\$ 5,660,263
Water	\$ 2,403,531
Phone	\$ 410,066
GEFF Line Item Appropriations	\$ 425,022
Alternate Dispute Resolution/Mediation	\$ 40,000
School Grounds Maintenance	\$ 385,022
Subtotal GEFF Appropriations	\$ 11,328,487
Special Fund Appropriations	
Limited Gaming Fund	\$ 343,564
Public Library Resource Fund	\$ 815,331
Healthy Futures Fund - Interscholastic Sports	\$ 614,165
Healthy Futures Fund - Health & Physical Education Programs	\$ 277,589
Subtotal Special Funds Appropriations	\$ 2,050,649
Grand Total FY 2026 Appropriations	\$ 253,305,694

*The table above excludes \$12,504,000 for the School Lunch/Child Nutrition Reimbursement Fund & \$481,578 for appropriations for GDOE Textbooks to UOG Press.

Table 2.2 – Breakdown of Appropriation Allocations by Expenditure Category (Section 57(a))

FY 2026 Spending Priorities (By Fund, By Expenditure Category)	FY 2026 Budgeted Amounts
General Fund	
<i>General Fund Operations</i>	\$ 228,187,734
Personnel	\$ 228,088,946
Contractual Services	\$ 73,788
Supply	\$ 25,000
Equipment	\$ -
<i>School Maintenance</i>	\$ 10,000,000
Personnel	\$ 4,929,114
Contractual Services	\$ 1,007,962
Supply	\$ 3,912,924
Equipment	\$ 150,000
<i>Salappe' Prinsepat</i>	\$ 1,200,000
Supply	\$ 1,200,000
<i>Chamoru Studies</i>	\$ 513,824
Personnel	\$ 513,824
<i>Menstrual Hygiene Supplies</i>	\$ 25,000
Supply	\$ 25,000
Guam Educational Facilities Fund (GEFF)	
<i>GEFF Operations</i>	\$ 10,903,465
Contractual Services	\$ 186,000
Power	\$ 5,660,263
Water	\$ 2,403,531
Phone	\$ 410,066
Capital Lease Payments (Double Session)	\$ 2,243,605
<i>Grounds Maintenance</i>	\$ 385,022
Contractual Services	\$ 385,022
<i>Alternate Dispute Resolution/Mediation</i>	\$ 40,000
Contractual Services	\$ 40,000
Public Library Resource Fund	\$ 815,331
Supply	\$ 815,331
Limited Gaming Fund	\$ 343,564
Contractual Services	\$ 343,564
Healthy Futures Fund	
<i>Health & Physical Education</i>	\$ 277,589
Personnel	\$ 277,589
<i>Interscholastic Sports</i>	\$ 614,165
Personnel	\$ 614,165
Grand Total FY 2026 Spending Priorities	\$ 253,305,694

*The table above excludes \$12,504,000 for the School Lunch/Child Nutrition Reimbursement Fund & \$481,578 in General Fund appropriations for GDOE Textbooks to UOG Press.

Table 2.3 – Programs, Timelines, and Deliverables (Section 57(b))

Program / Initiative	Funding Source	Start Date	End Date	Key Deliverables	Responsible Office
School safety inspections	General Fund	10/1/2025	9/30/2026	Completed Inspections	Facilities & Maintenance
Installation of school bottle filling stations	General Fund	11/17/2025	9/30/2026	Executed POs & rendered services	Facilities & Maintenance
Elevator repair (FES, TAMES, HSTES, JRMS)	General Fund	11/18/2025	9/30/2026	Executed POs & rendered services	Facilities & Maintenance
Salappe' Prinsepat	General Fund	10/1/2025	9/30/2026	Executed POs & delivered goods	School Principals & Admin. Staff
Menstrual Hygiene Supplies	General Fund	10/1/2025	9/30/2026	Executed POs & delivered goods	ESCL Division (Chief Nurse)
School library supplies & equipment	Public Library Resource Fund	10/1/2025	9/30/2026	Executed POs & delivered goods	School Librarians
School sports facilities improvement	Limited Gaming Fund	10/1/2025	9/30/2026	Identification of sports facilities projects, execution of contracts	Capital Improvement Projects

Table 2.4 – Key Performance Indicators (KPIs) (Section 57(c))

Key Performance Indicator	Baseline	FY Target	Measurement Method
Budget Execution Rate	88%	≥95%	Munis Requisition/Encumbrances/Expenditures
Vendor Payment Timeliness	72%	≥90%	Munis AP Aging Report/Munis invoice reports
Mandated Report Timeliness	88%	≥90%	Submission dates vs. statutory deadlines

KPI targets were established to balance historical performance, statutory requirements, and management’s ability to reasonably influence outcomes through improved planning and oversight.

- **Budget Execution Rate**

The baseline reflects an estimate of recent historical appropriation execution levels. Based on the FY 2024 Financial Audit, GDOE expended \$225.8 million, or approximately 78%, of its \$289.6 million General Fund revenues. The FY 2026 target represents a reasonable improvement rate to ensure maximization of local appropriations and reduce end of year lapsed funds.

- **Vendor Payment Timeliness**

The baseline reflects an estimate of the proportion of vendor invoices historically paid within 30 days. The FY 2026 target is intended to improve the timeliness of vendor payments, reduce outstanding liabilities, and improve operational efficiency.

- **Mandated Report Timeliness**

The baseline reflects an estimate of GDOE’s prior-year submission rates for mandated reports such as the annual budget request, quarterly staffing patterns, financial and single audits, Citizen Centric Report, consolidated expenditure reports, quarterly fiscal execution reports, and EFSC C-Watch corrective action and B-Warning responses. The FY 2026 target of 100% reflects the Department’s commitment to full statutory compliance.

Section III – FY 2026 Fiscal Execution 1st Quarter Report

Table 3.1 – Performance Against Timelines (Section 57(1)(A))

Program / Initiative	Funding Source	Start Date	End Date	Key Deliverables	Responsible Office	Qtr. 1 Deliverables
School safety inspections	General Fund	10/1/2025	9/30/2026	Completed Inspections	Facilities & Maintenance/School Principals	5 schools completed inspections in the 1st Quarter
Installation of school bottle filling stations	General Fund	11/17/2025	9/30/2026	Executed POs & rendered services	Facilities & Maintenance	Project activities are underway; vendor billing has not yet occurred in the 1st Quarter.
Elevator repair (FES, TAMES, HSTES, JRMS)	General Fund	11/18/2025	9/30/2026	Executed POs & rendered services	Facilities & Maintenance	Project activities are underway; vendor billing has not yet occurred in the 1st Quarter.
Salappe' Prinsepat	General Fund	10/1/2025	9/30/2026	Executed POs & delivered goods	School Principals & Admin. Staff	Pending requisition entry
Menstrual Hygiene Supplies	General Fund	10/1/2025	9/30/2026	Executed POs & delivered goods	ESCL Division (Chief Nurse)	Pending requisition entry
School library supplies & equipment	Public Library Resource Fund	10/1/2025	9/30/2026	Executed POs & delivered goods	School Librarians	Pending requisition entry
School sports facilities improvement	Limited Gaming Fund	10/1/2025	9/30/2026	Identification of sports facilities projects, execution of contracts	Capital Improvement Projects	Pending identification of sports facilities projects & solicitation of services

Table 3.1 – 1st Quarter Performance Against KPIs (Section 57(1)(A))

Key Performance Indicator	Baseline	FY Target	Measurement Method	1 st Quarter
Budget Execution Rate	88%	≥95%	Munis Requisition/Encumbrances/Expenditures	20% of Annual Budget executed
Vendor Payment Timeliness	72%	≥90%	Munis AP Aging Report/Munis invoice reports	69% of recorded 1 st Qtr. invoices were paid within 30 days.
Mandated Report Timeliness	88%	≥90%	Submission dates vs. statutory deadlines	33% of the mandated reports due within the 1 st Qtr. were submitted on time.

Table 3.2 – Expenditure Summary (Section 57(1)(B))

Description (By Fund, By Object Category)	Original Budget	Encumbrances/ Requisitions	YTD Actuals	Remaining Budget	% Used
General Fund					
General Fund Operations	228,187,734	192,836	45,090,139	182,904,759	20%
Personnel	228,088,946	-	45,090,139	182,998,807	20%
Contractual Services	73,788	192,836	-	(119,048)	261%
Supply	25,000	-	-	25,000	0%
Equipment					
School Maintenance	10,000,000	2,434,941	1,368,872	6,196,187	38%
Personnel	4,929,114	-	1,071,496	3,857,618	22%
Contractual Services	1,007,962	785,735	46,639	175,588	83%
Supply	3,912,924	1,127,640	187,310	2,597,974	34%
Equipment	150,000	186,573	63,427	(100,000)	167%
Capital Outlay	-	334,993	-	(334,993)	>100%
Salappe' Prinsep	1,200,000	-	-	1,200,000	0%
Supply	1,200,000	-	-	1,200,000	0%
Chamoru Studies	513,824	-	117,875	395,949	23%
Personnel	513,824	-	117,875	395,949	23%
Menstrual Hygiene Supplies	25,000	-	-	25,000	0%
Supply	25,000	-	-	25,000	0%
Guam Educational Facilities Fund (GEFF)					
GEFF Operations	10,903,465	-	1,890,471	9,012,994	17%
Contractual Services	186,000	-	-	186,000	0%
Power	5,660,263	-	931,845	4,728,418	16%
Water	2,403,531	-	958,626	1,444,905	40%
Phone	410,066	-	-	410,066	0%
Capital Lease Payments	2,243,605	-	-	2,243,605	0%
Grounds Maintenance	385,022	-	-	385,022	0%
Contractual Services	385,022	-	-	385,022	0%
Alternate Dispute Resolution/Mediation	40,000	-	-	40,000	0%
Contractual Services	40,000	-	-	40,000	0%
Public Library Resource Fund	815,331	-	-	815,331	0%
Supply	815,331	-	-	815,331	0%
Limited Gaming Fund	343,564	-	-	343,564	0%
Contractual Services	343,564	-	-	343,564	0%
Healthy Futures Fund					
Health & Physical Education	277,589	-	-	277,589	0%
Personnel	277,589	-	-	277,589	0%
Interscholastic Sports	614,165	-	160,971	453,194	26%
Personnel	614,165	-	160,971	453,194	26%
Grand Totals	253,305,694	2,627,777	48,628,328	202,049,589	20%

Source: Expenditure data was derived from the GDOE Munis Year-to-Date Budget Report as of January 21, 2026. Budget data is based on the GEB approved Spend Plan.

The table above excludes \$12,504,000 for the School Lunch/Child Nutrition Meal Reimbursement Fund & \$481,578 in appropriation for GDOE Textbooks to UOG Press.

Note: Amounts are subject to change based on additional reconciliations.

Certification

Pursuant to Public Law 38-60, Chapter XII, Section 57, I hereby certify that the attached Fiscal Year 2026 Fiscal Execution Plan and First Quarter Fiscal Execution Report have been prepared in accordance with applicable statutory requirements and accurately reflect the Guam Department of Education's planned and actual execution of appropriated funds for the reporting period.

Dr. Judith T. Won Pat
Acting Superintendent of Education

Date: _____

Appendices

Appendix 1 – GDOE FY 2026 1st Quarter Paid Invoices Summary

Invoice Age at Payment Date	Number of Paid Invoices	Percentage
0-30 days	1099	69.0%
31-60 days	427	26.8%
61-90 days	60	3.8%
Over 90 days	6	0.4%
Grand Total	1592	100.0%

Appendix 2 – GDOE FY 2026 1st Quarter Mandated Reports Summary

Report Frequency	Number of Reports		Percentage
	Due FY 26 1 st Quarter	Number of Reports Submitted	
Monthly	15	6	40%
Quarterly	9	2	22%
One-time/Annual	3	1	33%
Grand Total	27	9	33%

Appendix 3 – GDOE FY 2026 1st Quarter Mandated Reports

Report / Requirement	Legal Authority	Frequency	Description	Submitted?	Date Submitted
Website Posting: prior-year obligation payments	PL 38-60, Ch. II, Part 1, §8(a)	Monthly	Maintain monthly postings on GDOE website	No	
Website Posting: salary adjustments	PL 38-60, Ch. II, Part 1, §8(b)	Monthly	Maintain monthly postings on GDOE website	Yes	Oct, Nov, Dec.
Website Posting: cash disbursement schedules	PL 38-60, Ch. II, Part 1, §8(c)	Monthly	Maintain monthly postings on GDOE website	No	
Website Posting: FTEs by school/division	PL 38-60, Ch. II, Part 1, §8(d)	Monthly	Maintain monthly postings on GDOE website	No	
Hiring Docs: GG-1/contracts for SY 2025-2026 hires	PL 38-60, Ch. II, Part 1, §9(a)	One-time	Within 15 days after start of FY 2026	No	
Hiring Docs: GG-1/contracts for vacancy/new position hires	PL 38-60, Ch. II, Part 1, §9(b)	Monthly	30 days after start of FY and monthly thereafter	Yes	Oct, Nov, Dec.
Simon Sanchez HS: procurement documents (as legally permitted)	PL 38-60, Ch. II, Part 1, §9(c)	Quarterly	Within 10 business days after end of each quarter	No	
Simon Sanchez HS: quarterly rebuild status update (projects awarded/bid; ledger; status)	PL 38-60, Ch. II, Part 1, §9(d)	Quarterly	Quarterly update after each quarter	No	
Drawdown Schedule (by fund) for FY 2026	PL 38-60, Ch. II, Part 1, §13	Annual	Due Oct 31, 2025	Yes	
Quarterly Cash Received vs. Drawdown Schedule Report	PL 38-60, Ch. II, Part 1, §13	Quarterly	Within 10 days after end of each quarter	No	
ARP Continuing Appropriation Expenditure Report	PL 38-60, Ch. II, Part 1, §18	Quarterly	Within 30 days after end of each fiscal quarter	No	
Local Funds Expended for Federally Funded Programs Report (Excel + written)	PL 38-60, Ch. II, Part 1, §12	Quarterly	Within 30 days after each quarter	No	
Consolidated Expenditure Report	PL 38-60, Ch. XII, §27	Quarterly	Within 30 days after each fiscal quarter	Yes	Jan 30, 2026
Small Purchase Report	PL 38-60, Ch. XII, §41; 5 GCA §5213.1 (c)	Quarterly	Quarterly	No	
Fiscal Execution Plan	PL 38-60, Ch. XII, §57	Annual	Within 90 days of FY start	Late submission	Feb 16, 2026
Quarterly Fiscal Execution Report	PL 38-60, Ch. XII, §57(1)	Quarterly	Within 30 days after each quarter	Late submission	Feb 16, 2026
Amended Fiscal Execution Plan (if required)	PL 38-60, Ch. XII, §57(2)	As Needed	Within 30 days of quarter end if trigger met	N/A	N/A
Emergency Declaration for Appropriation Overspending (if required)	PL 38-60, Ch. XII, §57(3)	As Needed	Within 15 days of overspending determination	N/A	N/A
Quarterly Staffing Pattern Report	PL 38-60, Ch. XIII, Part II, §10	Quarterly	Quarterly	Yes	Jan 30, 2026